

**Fort Lee Public Schools
Fort Lee, New Jersey
MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS–
FINANCIAL, COMPLIANCE AND PERFORMANCE
June 30, 2018**

**AUDITOR’S MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS–
FINANCIAL, COMPLIANCE AND PERFORMANCE**

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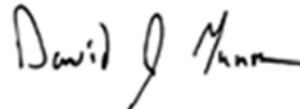
INDEPENDENT AUDITORS' REPORT

Honorable President and Members
of the Board of Education
Fort Lee Public Schools
County of Bergen, New Jersey

We have audited, in accordance with generally accepted audit standards and *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the Board of Education of the Fort Lee Public Schools, County of Bergen as of and for the year ended June 30, 2018, and have issued our report thereon dated February 21, 2018.

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

This report is intended solely for the information and use of the Fort Lee Public Schools Board of Education's management and Board members and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.



David J. Gannon
Licensed Public School Accountant
No. 2305



PKF O'Connor Davies, LLP

Cranford, New Jersey
February 21, 2019

**FORT LEE PUBLIC SCHOOLS
ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE**

JUNE 30, 2018

Scope of Audit

The audit covered the financial transactions of the Board Secretary/School Business Administrator and the Treasurer of School Moneys, 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

Insurance coverage was carried in the amounts as detailed on J-20, Insurance Schedule contained in the District's 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>
Haquisha Taylor	Board Secretary/School Business Administrator	\$200,000
Charles Hangle	Treasurer of School Moneys	\$340,000

There is a Public Employees' Faithful Performance Blanket Position Bond covering all other employees with coverage of \$500,000.

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. The Board made a proper adjustment ("billing") to sending Districts for the increase (decrease) in per pupil costs in accordance with *N.J.A.C. 6A:23A-17.1(f)3*, which is performed as part of the District's annual budget process.

Financial Planning, Accounting and Reporting

Examination of Claims

An examination of claims paid during the period did not indicate any discrepancies with respect to signatures, certification or supporting documentation and no exceptions were noted.

FORT LEE PUBLIC SCHOOLS
ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE

JUNE 30, 2018

Payroll Account and Position Control Roster

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

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

Salary withholdings were promptly remitted to the proper agencies, including health benefits withholding due to the general fund, where applicable.

Payrolls were delivered to the treasurer of school moneys with a warrant made to his order for the full amount of each payroll.

Our review of the payroll accounts did not reveal any exceptions.

Reserve for Encumbrances and Accounts Payable

A review of outstanding issued purchase orders was made as of June 30 for proper classification of orders as reserve for encumbrances and accounts payable and no exceptions were noted.

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 test of transactions of randomly selected expenditure items. We also reviewed the coding of all expenditures included in our compliance and single audit testing procedures. In addition to our selected test samples, our sample selection specifically targeted administrative coding classifications to determine overall reliability and compliance with *N.J.A.C. 6A:23A-8.3*. No exceptions were noted.

Board Secretary's Records

Our review of the financial and accounting records maintained by the Board Secretary disclosed the following exception:

FORT LEE PUBLIC SCHOOLS
ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE

JUNE 30, 2018

Finding 2018-001

During our testing, we noted that the District's bank reconciliation process needed improvement.

Recommendation:

It is recommended that cash accounts are properly reconciled with the District's underlying accounting records and in agreement with the Treasurer's report.

Unemployment Compensation Insurance Trust Fund

The District has adopted the direct reimbursement method and has established an Unemployment Compensation Insurance Trust Fund. The financial transactions of this fund are reported in the Fiduciary Fund. No exceptions were noted.

Elementary and Secondary Education Act as amended by the Every Student Succeeds Act (E.S.S.A.)

The E.S.E.A./NCLB 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 Title I and Title VI of the Elementary and Secondary Education Act as amended and reauthorized.

The study of compliance for E.S.E.A./N.C.L.B. indicated no instances of noncompliance and/or questionable costs.

Other Special Federal and/or State Projects

The District's special projects were approved as listed on Schedules A (K-3) and B (K-4) located in the CAFR.

Our audit of the federal and state funds on a test 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 special projects.

The study of compliance for the special projects indicated no instances of noncompliance.

FORT LEE PUBLIC SCHOOLS
ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE

JUNE 30, 2018

T.P.A.F. Reimbursement

Our audit procedures included a test of the biweekly reimbursement forms filed with the Department of Education for District employees who are members of the Teachers Pension and Annuity Fund. No exceptions were noted.

TPAF Reimbursement to the State for Federal Salary Expenditures

The amount of the expenditure charged to the current year's Final Report(s) for all federal awards for the school district to reimburse the State for the TPAF/FICA payments made by the State on-behalf of the school district for those employees whose salaries are identified as being paid from federal funds was made prior to the end of the 90 day grant liquidation period required by the Office of Grants Management. The expenditure was reviewed subsequent to the reimbursement and no exceptions were noted.

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

Effective July 1, 2015 and thereafter, the bid thresholds in accordance with *N.J.S.A. 18A:18A-2* and *18A:18A-3(a)* are \$40,000 (with a Qualified Purchasing Agent) and \$29,000 (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 currently \$19,000.

The District 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.

The results of our examination, performed on a test basis, indicated the following are for improvement.

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

School Food Service

The school food service program was not selected as a major federal and/or State program. However, the program expenditures exceeded \$100,000 in federal and/or State support. Accordingly, we inquired of school management, or appropriate school food service personnel, as to whether the SFA had any Child Nutrition Program reimbursement overclaims or underclaims. No exceptions were noted.

FORT LEE PUBLIC SCHOOLS
ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE

JUNE 30, 2018

We also inquired of school management, or appropriate school food service personnel, as to whether the SFA's expenditures of school food service revenues were limited to allowable direct and indirect costs. No exceptions were noted.

The Statement of Revenues, Expenses, and Changes in Fund Net Position (CAFR Schedule B-5) does separate program and non-program revenue and program and non-program cost of goods sold.

Exhibits reflecting Child Nutrition Program operations are included in the section entitled Enterprise Funds, Section B of the CAFR.

Student Body Activities

During our audit of the student activity funds, we did not note any exceptions.

Application for State School Aid

Our audit procedures included a test of information reported in the October 13, 2017 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the handicapped, low-income and bilingual. We also performed a review of the District procedures related to its completion. The information on the A.S.S.A. was compared to the District workpapers without material exceptions. The information that was included on the work papers was verified without exception.

The results of our procedures are presented in the Schedule of Audited Enrollments.

The District maintained workpapers on the prescribed state forms or their equivalent. The District has adequate written procedures for the recording of student enrollment data.

Pupil Transportation

Our audit procedures included a test of on-roll status reported in the 2017-2018 District Report of Transported Resident Students ("DRTRS"). The information that was included 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 and no exceptions were noted.

Our procedures also included a review of transportation related contracts and purchases. Based on our review, the District complied with proper bidding procedures and award of contracts. The bid specifications for the purchase of buses were in compliance with applicable statutes. No exceptions were noted in our review of transportation related purchases of goods and services.

FORT LEE PUBLIC SCHOOLS
ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE

JUNE 30, 2018

Facilities and Capital Assets

Our procedures included a review of the New Jersey Schools Development Authority (“NJSDA”) grant agreements for consistency with recording NJSDA revenue, transfer of local funds from the general fund or from the capital reserve account, and awarding of contracts for eligible facilities construction. No exceptions were noted in our review of NJSDA expenditures.

Summer Math Club Fund

During our review of the Summer Math Club fund, the following item was noted.

Finding 2018-002:

During our testing of cash receipts related to the Summer Math Program, we noted instances whereby cash receipts were not deposited within a timely basis.

Recommendation:

We suggest that cash be deposited at the bank no less than five business days, or shorter, if dictated by the Board policy.

Follow-up on Prior Year 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.

Acknowledgment

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

FORT LEE PUBLIC SCHOOLS

SCHEDULE OF AUDITED ENROLLMENTS

**APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 13, 2017**

	2018-2019 Application for State School Aid						Sample for Verification						Private Schools for Disabled			
	Reported on A.S.S.A. On Roll		Reported on Workpapers On Roll		Errors		Sample Selected from Workpapers		Verified per Registers On Roll		Errors per Registers On Roll		Reported on A.S.S.A. as Private Schools	Sample for Verifi- cation	Sample Verified	Sample Errors
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared				
Half Day Preschool 4 Years	4		4													
Full Day Preschool 4 year	5		5													
Full Day Kindergarten	3		3													
Full Day Kindergarten One	322		322				33		33							
Two	314		314				28		28							
Three	326		326				28		28							
Four	290		290				29		29							
Five	296		296				28		28							
Six	297		297				28		28							
Seven	266		266				28		28							
Eight	243		243				19		19							
Nine	284		284				19		19							
Ten	194		194				10		10							
Eleven	204		204				10		10							
Twelve	223		223				9		9							
Post-Graduate Adult H.S. (15+CR.)	212		212				9		9							
Adult H.S. (1-14 CR.)																
Subtotal	<u>3,483</u>	<u>-</u>	<u>3,483</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>278</u>	<u>-</u>	<u>278</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Special Ed - Elementary	226		226				16		16				5	4	4	0
Special Ed - Middle School	114		114				4		4				11	9	9	0
Special Ed - High School	87		87				5		5				16	15	15	0
Subtotal	<u>427</u>	<u>-</u>	<u>427</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25</u>	<u>-</u>	<u>25</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32</u>	<u>28</u>	<u>28</u>	<u>-</u>
Co. Voc. - Regular																
Co. Voc. Ft. Post Sec.																
Totals	<u>3,910</u>	<u>-</u>	<u>3,910</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>303</u>	<u>-</u>	<u>303</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32</u>	<u>28</u>	<u>28</u>	<u>-</u>
Percentage Error					<u>0.00%</u>	<u>0.00%</u>					<u>0.00%</u>	<u>0.00%</u>				<u>0.00%</u>

SCHEDULE OF AUDITED ENROLLMENTS

**FORT LEE PUBLIC SCHOOLS
APPLICATION FOR STATE SCHOOL AID SUMMARY (continued)
ENROLLMENT AS OF OCTOBER 13, 2017**

	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 and Register	Sample Errors	
	Full	Shared	Full	Shared	Full	Shared				Full	Shared	Full	Shared	Full	Shared				Full
Full Day Preschool																			
Full Day Kindergarten	26		26				15	15		9		9				1	1		
One	32		32				16	16		10		10				5	5		
Two	56		56				18	18		10		10				3	3		
Three	43		43				17	17		8		8				3	3		
Four	48		48				23	23		8		8				4	4		
Five	46		46				17	17		2		2				-	-		
Six	47		47				16	16		2		2				1	1		
Seven	47		47				17	17		4		4				2	2		
Eight	51		51				13	13		3		3				-	-		
Nine	36		36				7	7		1		1				-	-		
Ten	41		41				9	9		3		3				-	-		
Eleven	56		56				13	13		1		1				-	-		
Twelve	55		55				15	15		-		-				-	-		
Subtotal	584	-	584	-	-	-	196	196	-	61	-	61	-	-	-	19	19	-	-
Sp Ed - Elementary	62		62				19	19		2		2							
Sp Ed - Middle School	32		32				11	11		1		1				-	-		
Sp Ed - High School	29		29				6	6		-		-				-	-		
Subtotal	123	-	123	-	-	-	36	36	-	3	-	3	-	-	-	-	-	-	-
Total	707	-	707	-	-	-	232	232	-	64	-	64	-	-	-	19	19	-	-

Percentage Error 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%

	Reported on DRTRS by District	Reported on DRTRS by County	Errors	Tested	Verified	Errors
Regular - Public School	170	170		58	58	
Non-Public Transportation	60	60		21	21	
AIL Non-public	178	178		60	60	
Regular Special Education	-	-				
Special Needs	172	172		58	58	
Totals	580	580	-	197	197	-

	Reported	Recalculated
Average mileage - regular including Grade PK students	7.1	7.1
Average mileage - regular excluding Grade PK students	0	0
Average mileage - special education with special needs	5.1	5.1

Percentage Error 0.00% 0.00%

SCHEDULE OF AUDITED ENROLLMENTS

**FORT LEE PUBLIC SCHOOLS
APPLICATION FOR STATE SCHOOL AID SUMMARY (continued)
ENROLLMENT AS OF OCTOBER 13, 2017**

	Resident LEP NOT Low Income			Sample for Verification		
	Reported on ASSA as Not Low Income	Reported on Workpapers as Not Low Income	Errors	Sample Selected from Workpapers	Verified to Application & Register	Sample Errors
Full Day Preschool						
Full Day Kindergarten	86	86		50	50	
One	57	57		28	28	
Two	33	33		16	16	
Three	28	28		13	13	
Four	20	20		8	8	
Five	22	22		12	12	
Six	12	12		5	5	
Seven	18	18		9	9	
Eight	16	16		8	8	
Nine	6	6		4	4	
Ten	4	4		2	2	
Eleven	7	7		4	4	
Twelve	6	6		4	4	
Subtotal	<u>315</u>	<u>315</u>	<u>-</u>	<u>163</u>	<u>163</u>	<u>-</u>
Sp Ed - Elementary	4	4		1	1	
Sp Ed - Middle School	2	2		1	1	
Sp Ed - High School	2	2		1	1	
Subtotal	<u>8</u>	<u>8</u>	<u>-</u>	<u>3</u>	<u>3</u>	<u>-</u>
Total	<u><u>323</u></u>	<u><u>323</u></u>	<u><u>-</u></u>	<u><u>166</u></u>	<u><u>166</u></u>	<u><u>-</u></u>
Percentage Error			<u>0.00%</u>			<u>0.00%</u>

FORT LEE PUBLIC SCHOOLS
EXCESS SURPLUS CALCULATION

June 30, 2018

SECTION 1 - Regular District

B. 2% Calculation of Excess Surplus

2017-18 Total General Fund Expenditures per the CAFR, Ex. C-1	<u>\$ 72,013,860</u> (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	<u>\$ 8,514,030</u> (B2a)
Assets Acquired Under Capital Leases	<u>\$ _____</u> - (B2b)
Adjusted 2017-18 General Fund Expenditures [(B) + (B1s) - (B2s)]	<u>\$ 63,499,830</u> (B3)
2% of Adjusted 2017-18 General Fund Expenditures [(B3) times .02]	<u>\$ 1,269,997</u> (B4)
Enter Greater of (B4) or \$250,000	<u>\$ 1,269,997</u> (B5)
Increased by: Allowable Adjustment*	<u>\$ 199,251</u> (K)
Maximum Unreserved/Undesignated Fund Balance [(B5) + (K)]	<u>\$ 1,469,248</u> (M)

SECTION 2

Total General Fund - Fund Balances at 6-30-2018 (Per CAFR Budgetary Comparison Schedule C-1)	<u>\$ 6,470,409</u> (C)
Decreased by:	
Year-end Encumbrances	<u>\$ 196,173</u> (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****	<u>\$ 4,694,988</u> (C4)
Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures	<u>\$ 110,000</u> (C5)
Additional Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures - July 1, 2018 - August 1, 2018	\$ _____ - (C6) *****
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)-(C6)]	<u>\$ 1,469,248</u> (U1)

FORT LEE PUBLIC SCHOOLS
EXCESS SURPLUS CALCULATION

June 30, 2018

SECTION 3

Restricted Fund Balance - Excess Surplus ***		
[(U1)-(M)] IF NEGATIVE ENTER -0-	\$	<u>0 (E)</u>

Recapitulation of Excess Surplus as of June 30, 2018

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures **		
	\$	<u>- (C3)</u>
Reserved Excess Surplus *** [(E)]	\$	<u>0 (E)</u>
 Total Excess Surplus [(C3)+(E)]	 \$	 <u>0 (D)</u>

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, 2015 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.

Detail of Allowable Adjustments

Impact Aid		
	\$	(H)
Sales & Lease-back	\$	- (I)
Extraordinary Aid	\$	<u>143,068 (J1)</u>
Additional Nonpublic School Transportation Aid	\$	<u>56,183 (J2)</u>
Current Year School Bus Advertising Revenue Recognized	\$	- (J3)
Family Crisis Transportation Aid	\$	- (J4)
 Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)]	 \$	 <u>199,251 (K)</u>

FORT LEE PUBLIC SCHOOLS
EXCESS SURPLUS CALCULATION

June 30, 2018

- ** This amount represents the June 30, 2018 Excess Surplus (C3 above) and must be included in the Audit Summary Line 90031.
- *** Amount must agree to the June 30, 2018 AFR and the sum of the two lines must agree to Audit Summary Line 90030.
- **** Amount for Other Reserved 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 any other type of government, such as the judicial branch of government, must have Departmental approval. District requests should be submitted to the Office of School Finance prior to September 30.
- ***** Increase in Assigned Fund Balance - Unreserved - Designated for Subsequent Year's expenditures July 1, 2018 to August 1, 2018 resulting from decrease in state aid after adoption of the 2018-19 district budget. Refer to Commissioner's Broadcast and to page I-4.2 of the Audit Program.

Detail of Other Restricted Fund Balance

Statutory restrictions:

Approved unspent separate proposal	\$	-
Sale/lease-back reserve	\$	-
Capital reserve	\$	4,444,988
Maintenance reserve	\$	-
Emergency reserve	\$	250,000
Waiver offset reserve - Designated for subsequent year	\$	-
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	\$	-
Impact Aid Capital Fund Reserve	\$	-
Other state/government mandated reserve	\$	-
[Other Restricted Fund Balance not noted above]****	\$	-
 Total Other Restricted Fund Balance	 \$	 4,694,988 (C4)

FORT LEE PUBLIC SCHOOLS
COUNTY OF BERGEN

RECOMMENDATIONS

January 0, 1900

I. **Administration Practices and Procedures**

There are none.

II. **Financial Planning, Accounting and Reporting**

2018-001 It is recommended that cash accounts are properly reconciled with the District's underlying accounting records and in agreement with the Treasurer's report.

III. **School Purchasing Program**

There are none.

IV. **School Food Service**

There are none.

V. **Student Body Activities**

There are none.

VI. **Application for State School Aid**

There are none.

VII. **Pupil Transportation**

There are none.

VIII. **Facilities and Capital Assets**

There are none.

IX. **Miscellaneous - Math Club Fund**

2018-002 We suggest that cash be deposited at the bank no less than five business days, or shorter, if dictated by the Board policy.

X. **Status of Prior Year Audit Findings/Recommendations**

In accordance with *Government Auditing Standards*, our procedures included a review of the prior year recommendations. Corrective action has been taken on all prior year findings.