

**LAWRENCE TOWNSHIP  
SCHOOL DISTRICT**

**Cedarville, New Jersey**

**Auditor's Management Report on Administrative  
Findings, Financial, Compliance and Performance  
For the Year Ended June 30, 2018**

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

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**REPORT OF INDEPENDENT AUDITORS**

Honorable President and  
Members of the Board of Education  
Township of Lawrence School District  
County of Cumberland, 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 Township of Lawrence School District in the County of Cumberland for the year ended June 30, 2018, and have issued our report thereon dated February 14, 2019.

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 for the information of the Lawrence Township Board of Education's management and the New Jersey Department of Education. However, this report is a matter of public record and its distribution is not limited.

Respectfully submitted,



Samuel A. Delp, Jr.  
Public School Accountant #745  
Triantos & Delp, CPA, LLC  
Certified Public Accountants

February 14, 2019

ADMINISTRATIVE FINDINGS – FINANCIAL, COMPLIANCE AND PERFORMANCE  
REPORTING

Scope of Audit

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

Fire insurance coverage was carried in the amounts as detailed on Exhibit J-20, Insurance Schedule contained in the district's CAFR.

Officials Bonds

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Lisa M. DiNovi	Board Secretary/Business Administrator	\$189,000.

FINANCIAL PLANNING, ACCOUNTING AND REPORTING

Examination of Claims

An examination of claims paid during the period under review did not indicate any discrepancies with respect to signatures, certification or supporting documentation.

Payroll Account

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 Chief School Administrator and were certified by the Board Secretary/Business Administrator and by the President of the Board.

Salary withholdings were promptly remitted to the proper agencies.

Unemployment Compensation Insurance Trust Fund

The Board has adopted the direct reimbursement method and has established an Unemployment Compensation Insurance Trust Fund (Exhibit H-2).

The Unemployment Compensation Insurance Trust Fund records were in satisfactory condition.

Reserve for Encumbrances, Liability, (Current) for 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.

Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with N.J.A.C. 6:20-2A.2(m) 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. As a result of the procedures performed, a transaction error rate of 0% was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

- A. General Classification:  
None

Classification of Expenditures – (Continued)

B. Administrative Classification:

None

Board Secretary's/Business Administrator's Records

Our review indicated that the financial and accounting records maintained by the Board Secretary/Business Administrator were maintained in good order.

**Finding 2018-01:**

Due to an error in budgeting the district made an unauthorized and unallowable transfer from the General Fund (Fund 10) to the Debt Service Fund (Fund 40).

**Recommendation:**

Transfers between major funds should only be made when properly authorized.

Treasurer's Records

The district has eliminated the position of Treasurer. The Board has appointed a suitable person other than the Board Secretary/School Business Administrator to prepare bank reconciliations and report on a monthly basis. The bank reconciliations were in agreement with the records of the Board Secretary/School Business Administrator.

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

The E.S.E.A. 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, Title II, and Title IV of the Elementary and Secondary Education Act as amended.

The study of compliance for the E.S.E.A. indicated no areas of noncompliance and/or questioned costs.

Other Special Federal and/or State Projects

The district's Special Projects were approved as listed on Schedule A and Schedule B 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 areas of noncompliance.

T.P.A.F. Reimbursement

Our audit procedures included a test of the biweekly reimbursements 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.

TPAF Reimbursement to the State for Federal Salary Expenditures (Continued)

**Finding 2018-02:**

The TPAF reimbursement for the year ended June 30, 2017 was not timely filed.

**Recommendation:**

The TPAF reimbursement should be filed and paid in a timely manner.

SCHOOL PURCHASING PROGRAM

Contracts and Agreements Requiring Advertisement for Bids

N.J.S.A. 18A:18A-3 states:

- a. Any purchase, contract or agreement for the performance of any work or the furnishing or hiring of materials or supplies, the cost or price of which, together with any other sums expended or foreseeably to be expended for the performance of any work or services in connection with the same project or the furnishing of similar materials or supplies during the same fiscal year paid with or out of school funds, does not exceed the total sum of \$7,500. or the amount determined pursuant to subsection b. of this section, in the fiscal year or, in the case of purchases that are not annually recurring, in a period of one year may be made, negotiated and awarded by a contracting agent when so authorized by resolution of the board of education without public advertising for bids and bidding, therefore.
- b. Commencing January 1, 1983 and every two years thereafter, the Governor, in consultation with the Department of Treasury, shall adjust the threshold amount set forth in subsection a. of this section in direct proportion to the rise or fall of the consumer price index for all urban consumers in the New York City and Philadelphia area as reported by the United States Department of Labor. The Governor shall notify all local school districts of the adjustment. The adjustment shall become effective on July 1 of the year in which is it reported.

N.J.S.A. 18A:18A-4 states, “Every contract or agreement for the performance of any work or the furnishing or hiring of any materials or supplies, the cost or the contract price thereof is to be paid with or out of school funds, not included within the terms of N.J.S.A. 18A:18A-3, shall be made and awarded only by the board of education after public advertising for bids and bidding therefore, except as is provided otherwise in this chapter or specifically by any other law. No work, materials or supplies shall be undertaken, acquired or furnished for a sum exceeding in the aggregate the amount set forth in, or calculated by the Governor pursuant to N.J.S.A. 18A:18A-3 except by contract or agreement.”

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 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.

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

The system of records did not provide for an accumulation of purchases for which the school board used contracts entered into by the State Department of Purchase and Property pursuant to Ch. 114, P.L. 1977, therefore, the extent of such purchases could not reasonably be ascertained.

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, as to whether the SFA had any Child Nutrition Program reimbursement overclaims or underclaims. No exceptions were noted.

Net cash resources did not exceed three months average expenditures.

Student Body Activities

The Student Activity Fund records were in satisfactory condition.

The checking account required two signatures.

Expenditures tested had proper supporting documentation.

Cash receipts tested were promptly deposited.

Latchkey Program/Summer Camp

The records of the Latchkey Program/Summer Camp were in satisfactory condition.

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, bilingual, and low-income. 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 with exceptions. The information that was included on the workpapers was verified with exceptions. The results of our procedures are presented in the Schedule of Audited Enrollments.

**Finding 2018-03:**

The ASSA report contained various errors as shown on the attached Schedule of Audited Enrollments.

**Recommendation:**

More care should be taken in the preparation and submission of the ASSA Report. The district has reassigned responsibility for review prior to submission of the ASSA Report.

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

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.

Miscellaneous

Testing for Lead of All Drinking Water in Educational Facilities

The school district adhered to all the requirements of N.J.A.C. 26-1.2 and 12.4 related to the testing for lead of all drinking water in educational facilities.

Miscellaneous (Continued)

Testing for Lead of All Drinking Water in Educational Facilities (Continued)

The school district submitted the annual Statement of Assurance to the Department of Education, pursuant to N.J.A.C. 6A:26-12.4(g).

Follow-Up on Prior Years' 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, except the following, which is repeated in this year's recommendation:

- More care should be taken in the preparation and submission of the ASSA Report.

Acknowledgment

We received the complete cooperation of all the officials of the school district and I greatly appreciate the courtesies extended to the members of the audit team.

Respectfully submitted,



Samuel A. Delp, Jr.  
Licensed Public School Accountant, #745  
Triantos & Delp  
Certified Public Accountants, LLC

February 14, 2018



SCHEDULE OF AUDITED ENROLLMENTS

LAWRENCE TOWNSHIP SCHOOL DISTRICT  
 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		Workpapers On Roll		Errors		Selected from Workpapers		Verified per Registers On Roll		Errors per Registers On Roll		Reported on A.S.S.A. as Private Schools			
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Sample for Verific.	Sample Verified	Sample Errors	
Full Day Preschool - 3 Yr.	27		27		0		27		27		0					
Full Day Preschool - 4 Yr.	39		39		0		39		39		0					
Full Day Kindergarten	30		30		0		30		30		0					
One	52		52		0		52		52		0					
Two	42		42		0		42		42		0					
Three	49		49		0		49		49		0					
Four	45		45		0		45		45		0					
Five	38		38		0		38		38		0					
Six	33		33		0		33		33		0					
Seven	41		41		0		41		41		0					
Eight																
Nine																
Ten																
Eleven																
Twelve																
Subtotal	396	0	396	0	0	0	396	0	396	0	0	0	0	0	0	
Special Ed - Elementary	42		42		0		42		42		0		2	2	0	
Special Ed - Middle School	27		27		0		27		27		0		1	1	0	
Special Ed - High School																
Subtotal	69	0	69	0	0	0	69	0	69	0	0	0	3	3	0	
Totals	465	0	465	0	0	0	465	0	465	0	0	0	3	3	0	
Percentage Error					0.00%				0.00%				0.00%		0.00%	

SCHEDULE OF AUDITED ENROLLMENTS

LAWRENCE TOWNSHIP BOARD OF EDUCATION  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 13, 2017

	Resident Low Income			Sample for Verification			Resident LEP Low Income			Sample for Verification		
	Reported on A.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.A. as LEP low Income	Reported on Workpapers as LEP low Income	Errors	Sample Selected from Workpapers	Verified to Test Score and Register	Sample Errors
Full Day Preschool	0.0	0.0	0.0	9.0	9.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Full Day Kindergarten	17.0	18.0	(1.0)	9.0	9.0	0.0	1.0	1.0	(1.0)	1.0	1.0	0.0
One	18.0	17.0	1.0	10.0	10.0	0.0	1.0	1.0	0.0	1.0	1.0	0.0
Two	30.0	31.0	(1.0)	17.0	17.0	0.0	2.0	2.0	0.0	2.0	2.0	0.0
Three	23.0	23.0	0.0	13.0	13.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Four	24.0	25.0	(1.0)	14.0	14.0	0.0	1.0	1.0	1.0	0.0	0.0	0.0
Five	20.0	21.0	(1.0)	12.0	12.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Six	18.0	19.0	(1.0)	9.0	9.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Seven	10.0	10.0	0.0	6.0	6.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Eight	24.0	24.0	0.0	13.0	13.0	0.0	2.0	2.0	(2.0)	2.0	2.0	0.0
Nine	5.0	5.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Ten	5.0	5.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Eleven	8.0	8.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Twelve	7.5	7.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Subtotal	209.5	213.5	(4.0)	112.0	112.0	0.0	4.0	6.0	(2.0)	6.0	6.0	0.0
Special Ed - Elementary	25.0	25.0	0.0	13.0	13.0	0.0	4.0	4.0	0.0	4.0	4.0	0.0
Special Ed - Middle	17.0	17.0	0.0	8.0	8.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Special Ed - High	11.0	11.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Subtotal	53.0	53.0	0.0	21.0	21.0	0.0	4.0	4.0	0.0	4.0	4.0	0.0
Totals	262.5	266.5	(4.0)	133.0	133.0	0.0	8.0	10.0	(2.0)	10.0	10.0	0.0
Percentage Error			-1.52%			0.00%			-25.00%			0.00%

Transportation					
Reported on DRTRS by DOE/county	Reported on DRTRS by District	Errors	Tested	Verified	Errors
403	403	0	186	184	2
0	0	0	0	0	0
13	13	0	6	6	0
11	11	0	5	5	0
427	427	0	197	195	2
					1.02%

Reg. - Public Schools, col. 1  
Reg - SpEd, col. 4  
Transported - Non-Public, col. 3  
Special Ed Spec, col. 6  
Totals  
Percentage Error

Reported Recalculated  
7.2 7.2  
N/A N/A  
16.4 16.4

Reg Avg. (Mileage) = Regular Including Grade PK students (Part A)  
Reg Avg. (Mileage) = Regular Excluding Grade PK students (Part B)  
Spec Avg. = Special Ed with Special Needs

SCHEDULE OF AUDITED ENROLLMENTS

LAWRENCE TOWNSHIP BOARD OF EDUCATION  
APPLICATION FOR STATE SCHOOL AID SUMMARY  
ENROLLMENT AS OF OCTOBER 13, 2017

	Resident LEP NOT Low Income			Sample for Verification		
	Reported on A.S.S.A. as NOT Low Income	Reported on Workpapers as NOT Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Full Day Preschool	0	0	0	0	0	0
Full Day Kindergarten	1	0	1	0	0	0
One	0	0	0	0	0	0
Two	0	0	0	0	0	0
Three	1	1	0	1	1	0
Four	0	0	0	0	0	0
Five	1	0	1	0	0	0
Six	0	0	0	0	0	0
Seven	0	0	0	0	0	0
Eight	2	0	2	0	0	0
Nine	1	1	0	1	1	0
Ten	0	0	0	0	0	0
Eleven	0	0	0	0	0	0
Twelve	0	0	0	0	0	0
Subtotal	6	2	4	2	2	0
Special Ed - Elementary	0	0	0	0	0	0
Special Ed - Middle	0	0	0	0	0	0
Special Ed - High	0	0	0	0	0	0
Subtotal	0	0	0	0	0	0
Totals	6	2	4	2	2	0
Percentage Error			<u>66.67%</u>			<u>0.00%</u>

LAWRENCE TOWNSHIP SCHOOL DISTRICT  
EXCESS SURPLUS CALCULATION  
FOR THE YEAR ENDED JUNE 30, 2018

**SECTION 1**

**A: 2% Calculation of Excess Surplus:**

2017-2018 Total General Fund Expenditures per the CAFR Exhibit C-1		<u>\$8,978,980.</u> (B)
Increased by:		
Transfer from Capital Outlay to Capital Projects Fund		<u>0.</u> (B1a)
Transfer from Capital Reserve to Capital Projects Fund		<u>623,010.</u> (B1b)
Transfer from General Fund to SRF for Pre-K-Regular		<u>0.</u> (B1c)
Transfer from General Fund to SRF for Pre-K-Inclusion		<u>0.</u> (B1d)
Decreased by:		
On-Behalf TPAF Pension & Social Security	<u>979,520.</u> (B2a)	
Assets Acquired Under Capital Leases	<u>0.</u> (B2b)	
Adjusted 2017-2018 General Fund Expenditures (B)+(B1s)-(B2s)	<u>8,622,470.</u> (B3)	
2% of Adjusted 2017-2018 General Fund Expenditures (B3) x.02)	<u>172,449.</u> (B4)	
Enter Greater of (B4) or \$250,000.	<u>250,000.</u> (B5)	
Increased by: Allowable Adjustment*	<u>17,087.</u> (K)	
Max. Unassigned/Undesignated-Unreserved Fund Balance (B5)+(K)		<u>\$267,087.</u> (M)

**SECTION 2:**

Total General Fund - Fund Balances at June 30, 2018 (Per CAFR Budgetary Comparison Schedule C-1)		<u>\$ 2,255,295.</u> (C )
Decreased by:		
Year-End Encumbrances	<u>83,279.</u> (C1)	
Legally Restricted-Designated for Subsequent Year's Expenditures	<u>0.</u> (C2)	
Legally Restricted-Excess Surplus-Designated for Subsequent Year's Expenditures **	<u>218,891.</u> (C3)	
Other Restricted Fund Balances****	<u>1,431,532.</u> (C4)	
Assigned Fund Balance - Unreserved-Designated for Subsequent Year's Expenditures	<u>19,182.</u> (C5)	
Total Unassigned Fund Balances [(C)-(C1)-(C2)-(C3)-(C4)-C5]		<u>\$502,411.</u> (U1)

LAWRENCE TOWNSHIP SCHOOL DISTRICT  
EXCESS SURPLUS CALCULATION  
FOR THE YEAR ENDED JUNE 30, 2018

**SECTION 3:**

Restricted Fund Balance-Excess Surplus ***[(U)-(M)] IF NEGATIVE ENTER 0	<u>\$235,324. (E)</u>
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**Recapitulation of Excess Surplus as of June 30, 2018**

Restricted Excess Surplus-Designated for Subsequent Year's Expenditures **	<u>218,891. (C3)</u>
Reserved Excess Surplus *** ( E )	<u>235,324. (E)</u>
Total Excess Surplus [(C3)+( E )]	<u>\$454,215. (D)</u>

**Detail of Allowable Adjustments**

Impact Aid	<u>\$ 0. (H)</u>
Sale & Lease-Back	<u>0. (I)</u>
Extraordinary Aid	<u>13,317. (J1)</u>
Additional NonPublic School Transportation Aid	<u>3,770. (J2)</u>
Current Year School Bus Advertising Revenue Recognized	<u>0. (J3)</u>
Family Crisis Transportation Aid	<u>0. (J4)</u>
Total Adjustments (H)+(I)+(J1)+(J2)+(J3)+(J4)	<u>\$17,087. (K)</u>

**Detail of Other Reserved Fund Balance**

**Statutory restrictions:**

Approved unspent separate proposal	<u>\$ 0.</u>
Sale/lease-back reserve	<u>0.</u>
Capital reserve	<u>544,632.</u>
Maintenance reserve	<u>338,000.</u>
Emergency reserve	<u>250,000.</u>
Tuition reserve	<u>298,900.</u>
School Bus Advertising 50% Fuel Offset Reserve-current year	<u>0.</u>
School Bus Advertising 50% Fuel Offset Reserve-prior year	<u>0.</u>
Impact Aid General Fund Reserve (Sections 8002 and 8003)	<u>0.</u>
Impact Aid Capital Fund Reserve (Sections 8007 and 8008)	<u>0.</u>
Other state/government mandated reserve	<u>0.</u>
(Other Restricted Fund Balance not noted above) ****	<u>0.</u>
Total Other Restricted Fund Balance	<u>\$1,431,532. (C4)</u>

**LAWRENCE TOWNSHIP SCHOOL DISTRICT**  
**AUDIT RECOMMENDATIONS SUMMARY**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

**Recommendations:**

1. Administrative Practices and Procedures

None

2. Financial Planning, Accounting and Reporting

**Finding 2018-01:**

Due to an error in budgeting the district made an unauthorized and unallowable transfer from the General Fund (Fund 10) to the Debt Service Fund (Fund 40).

**Recommendation:**

Transfers between major funds should only be made when properly authorized.

**Finding 2018-02:**

The TPAF reimbursement for the year ended June 30, 2017 was not timely filed.

**Recommendation:**

The TPAF reimbursement should be filed and paid in a timely manner.

3. School Purchasing Program

None

4. School Food Service

None

5. Student Body Activities

None

6. Application for State School Aid

**Finding 2018-03:**

The ASSA report contained various errors as shown on the attached Schedule of Audited Enrollments.

**Recommendation:**

More care should be taken in the preparation and submission of the ASSA Report. The district has reassigned responsibility for review prior to submission of the ASSA Report.

7. Pupil Transportation

None

8. Facilities and Capital Assets

None

**LAWRENCE TOWNSHIP SCHOOL DISTRICT**  
**AUDIT RECOMMENDATIONS SUMMARY**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2018**  
(Continued)

9. Miscellaneous

None

10. Status of Prior Year Findings/Recommendations

A review was performed on the prior year recommendations and corrective action was taken on all prior year findings with the exception of finding 2018-03 which is a repeat finding.