

**OLDMANS TOWNSHIP SCHOOL DISTRICT
BOARD OF EDUCATION
Pedricktown, 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
Oldmans Township School District
10 Freed Road
Pedricktown, New Jersey 08067

We have audited, in accordance with generally accepted audit standards and *Government Auditing Standards* issued by the Comptroller General of the United States, the general-purpose financial statements of the Board of Education of the Oldmans Township School District in the County of Salem for the year ended June 30, 2018, and have issued our report thereon dated January 22, 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 solely for the information and use of the Management of the Oldmans Township Board of Education, the New Jersey Department of Education, others within the organization and other state and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

PETRONI & ASSOCIATES LLC



Nick L. Petroni
Certified Public Accountant
Licensed Public School Accountant #542
Glassboro, New Jersey

January 22, 2019

Administrative Findings – Financial, Compliance, and Performance

Scope of Audit

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

Official Bonds (NJSA 18A:17-26, 18A:17-32)

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Pamela Zook	Business Administrator	\$158,000
James R. Hackett	Treasurer of School Monies	\$160,000

There is a Public Employees' Faithful Performance Blanket Position Bond covering all other employees.

Tuition Charges

No tuition was received in FY 2018.

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.

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

Salary withholdings were promptly remitted to the proper agencies including health benefits withholding due the General Fund.

Finding: 2018-001

The payroll agency trial balance was found to be inaccurate.

Recommendation: The payroll agency trial balance be reviewed monthly and reconciled to the cash balance and the amounts due to the reporting agencies.

The required certification (E-CERT1) of compliance with requirements for income tax on compensation of administrators (Superintendent, Assistant Superintendents, and Business Administrator) to the NJ Department of Treasury was filed by the March 15 due date. Reporting of employee compensation for income tax related purposes complied with federal (or state) regulations regarding the compensation which is required to be reported.

Payroll Account (Continued)

The certifying officer maintained documentation of their analysis of the District's decision to classify a professional service provider (defined at NJSA 18A:18A-2(h) as an employee of the School District.

The Board of Education made merit bonus payments after prior confirmation from the Executive County Superintendent that a quantitative merit criterion or a qualitative merit criterion has been satisfied and with prior approval by the District Board of Education and Executive County Superintendent, as required by NJAC 6A:23A-3.1(e)10.iv.

Employee Position Control Roster

An inquiry and subsequent review of the Position Control Roster found no inconsistencies between the payroll records, employee benefit records (e.g. pension reports and health benefit coverage reports), the general ledger accounts to where wages are posted (administrative versus instruction), and the Position Control Roster.

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 without exception.

School personnel did perform an analysis of outstanding purchase orders at June 30 and prepared the separate listings of purchase orders comprising the balance sheet account balances for accounts payable and reserve for encumbrances.

Travel

The Board of Education has adopted a travel policy that complies with NJSA 18A:11-12.

Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with NJAC 6A:23-16.2(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 randomly selecting a test sample, our sample selection specifically targeted administrative coding classifications to determine overall reliability and compliance with NJAC 6A:23A-8.3. As a result of the procedures performed, a transaction error rate of 0.0% was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

Board Secretary's Records

Our review of the financial and accounting records maintained by the Board Secretary disclosed the following items.

Acknowledgement of the Board's receipt of the Board Secretary's and Treasurer's monthly financial reports was included in the minutes.

Budgetary line accounts were not over-expended during the fiscal year or at June 30.

Payments to vendors were made after the receipt of goods.

The capital asset records were updated for the additions and disposals of capital assets made during the year.

Board Secretary's Records (Continued)

The District is not required to maximize its efforts under the Special Education Medicaid Initiative (SEMI) Program for obtaining federal funding for special education services since a waiver was approved by the County Superintendent of Schools.

The District made Board approved line-item transfers during the year and maintained monthly transfer reports and year-to-date transfers in a format prescribed by the Commissioner or approved by the Executive County Superintendent.

The District does not have a potential liability or loss contingency relating to the ongoing labor contract negotiations.

Monthly bank reconciliations were prepared for the general operating account, payroll account, and payroll agency account (NJSA 18A-17-9).

The Board Secretary deposited all funds of the District in a timely manner in accordance with NJSA 18A:17-34.

Elementary and Secondary Education Act (ESEA), as Amended by the Every Student Succeeds Act (ESSA)

The ESEA/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 Titles I and VI of the Elementary and Secondary Education Act as amended and reauthorized.

The study of compliance for ESEA indicated no areas of noncompliance and/or questionable 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 Single Audit Section of the District's 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 and/or questionable costs.

TPAF Reimbursement

Our audit procedures included a test of the biweekly reimbursement (electronic, but districts can print out the DOENET screen for an auditor) 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

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

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 noted.

School Purchasing Programs

Contracts and Agreements Requiring Advertisement for Bids

NJSA 18A:18A-3 states:

- a. When the cost or price of any contract awarded by the purchasing agent in the aggregate, does not exceed in a contract year the total sum of \$17,500, the contract may be awarded by a purchasing agent when so authorized by resolution of the Board of Education without public advertising for bids and bidding therefore, except that the Board of Education may adopt a resolution to set a lower threshold for the receipt of public bids or the solicitation of competitive quotations. If the purchasing agent is qualified pursuant to Subsection b. of Section 9 of P.L. 1971, c.198 (C40A:11-9), the Board of Education may establish that the bid threshold may be up to \$29,000. Such authorization may be granted for each contract or by a general delegation of the power to negotiate and award such contracts pursuant to this Section.
- b. Commencing in the fifth year after the year in which P.L. 1999, c.440 takes effect, and every five years thereafter, the Governor, in consultation with the Department of Treasury, shall adjust the threshold amount and the higher threshold amount which the Board of Education is permitted to establish as set forth in Subsection a. of this Section or the threshold amount resulting from any adjustment under this Subsection, in direct proportion to the rise or fall of the index rate as that term is defined, in NJSA 18A:18A-2 and shall round the adjustment to the nearest \$1,000. The Governor shall notify all local school districts of the adjustment no later than June 1st of every fifth year. The adjustment shall become effective on July 1 of the year in which it is made.

NJSA 18A:18A-4 states, "Every contract for the provision or performance of any goods or services, the cost of which in the aggregate exceeds the bid threshold, shall be awarded only by resolution of the Board of Education to the lowest responsible bidder after public advertising for bids and bidding therefore, except as is provided otherwise in this chapter or specifically by any other law."

Effective July 1, 2010, and thereafter the bid thresholds in accordance with NJSA 18A:18A-3 (as amended) and 18A:39-3 is \$40,000 with a Qualified Purchasing Agent and \$19,000 for student transportation.

The 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 examination, I did not note any individual payments, contracts, or agreements were 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 NJSA 18A:18A-4, amended."

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

School Food Service

The School Food Service Program was not selected as a major federal and/or state program. The program expenditures did not exceed \$100,000 in federal and/or state support.

The financial transactions and statistical records of the school food services were reviewed. The financial accounts, meal count records, and eligibility applications were reviewed on a test-check basis.

Cash receipts and bank records were reviewed for timely deposit.

Finding: 2018-002

The District did not separate program and non-program revenue and program and non-program costs of goods sold.

Recommendation – The program and non-program revenue and program and non-program costs of goods sold be properly recorded in the accounting records.

Expenditures were separately recorded as food, labor, and other costs. Vendor invoices were reviewed and costs verified. Inventory records on food supply items were currently maintained and properly applied in determining the cost of food and supplies used. No exceptions noted.

The cash disbursements records reflected expenditures for program related goods and services. The appropriate revenue and expenditure records were maintained in order to substantiate the non-profit status of the School Food Service.

Net cash resources did not exceed three months average expenditures.

Time sheets were reviewed and labor costs verified. Payroll records were maintained on all School Food Service employees as authorized by the Board of Education. No exceptions were noted.

The number of meals claimed for reimbursement was compared to sales and meal count records. As part of the claims review process, the Edit Check Worksheet was completed. Reimbursement claims were submitted/certified in a timely manner. Meals claimed agreed with meal count records. No exceptions noted.

Applications for free and reduced price meals were reviewed for completeness and accuracy. The number of free and reduced price meals claimed as served was compared to the number of valid applications and/or to the list of directly certified students on file, times the number of operating days, on a school-by-school basis. The free and reduced price meal and free milk policy was reviewed for uniform administration throughout the school system. Sites approved to participate in Provisions I and II were examined for compliance with all counting and claiming requirements. The required verification procedures for free and reduced price applications were reviewed for completed and available for review. No exceptions noted.

USDA Food Distribution Program (food and/or commodities) were received and a single inventory was maintained on a first-in, first-out basis. No exceptions were noted.

The School District maintains the detailed revenue and expenditure information necessary in order to execute the USDA mandated Non-Program Food Revenue Tool at least annually.

School Food Service (Continued)

Exhibits reflecting Child Nutrition Program operations are included in the section entitled Enterprise Funds, Section G of the District's CAFR.

Student Body Activities

During our review of the Student Activity Funds, the following items were noted:

The Board has a policy that clearly established the regulation of Student Activity Funds.

Cash receipts were deposited in a timely manner. Cash disbursements contained proper supporting documentation. The cash journals were reconciled to the bank accounts on a monthly basis.

Application for State School Aid

Our audit procedures included a test of information reported in the October 13, 2017, Application for State School Aid (ASSA) for on-roll, private schools for the handicapped, low-income, and bilingual. We also performed a review of the District's procedures related to its completion. The information on the ASSA was compared to the District's work papers without exception. The information that was included on the work papers was verified with exceptions for free and reduced lunch. The results of our procedures are presented in the Schedule of Audited Enrollments.

Finding: 2018-003

Procedures do not appear adequate for the recording and support of low-income students.

Recommendation: Procedures be reviewed and revised to accurately record and support low-income students.

The District maintained work papers on the prescribed state forms or their equivalent and have 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 a minor 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 did comply with proper bidding procedures and award of contracts.

Miscellaneous

The School District did comply with continuing disclosure agreements made in relation to prior year(s) bond issuances.

Testing for Lead of All Drinking Water in Educational Facilities

The School District adhered to all the requirements of NJAC 26-1.2 and 12.4 related to the testing for lead of all drinking water in educational facilities. The School District did submit the annual Statement of Assurance to the Department of Education, pursuant to NJAC 6A:26-12.4(g).

Follow-up on Prior Year Findings

In accordance with government auditing standards, our procedures included a review of all prior year recommendations. The District did not have any audit reports issued by the Office of Fiscal Accountability and Compliance (OFAC). Corrective action has not 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.

SCHEDULE OF AUDITED ENROLLMENTS

OLDMANS TOWNSHIP SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 13, 2017

	ASSA (10/13/17 data)			Sample for Verification			Private School for Disabled		
	Reported on ASSA On Roll	Reported on Work papers On Roll	Errors	Sample Selected from Work papers	Verified per Registers On Roll	Errors per Registers On Roll	Reported on ASSA as Private School	Sample for Verification	Sample Verified
	Full	Full	Full	Full	Full	Full			
Half Day Preschool - 4 year old's	10	10		5	5				
Full Day Kindergarten	29	29		16	16				
One	29	29		17	17				
Two	20	20		10	10				
Three	32	32		16	16				
Four	32	32		16	16				
Five	26	26		13	13				
Six	29	29		17	17				
Seven	24	24		12	12				
Eight	17	17		9	9				
	<u>248</u>	<u>248</u>	<u>0</u>	<u>131</u>	<u>131</u>	<u>0</u>			
Special Education - Elementary	16	16		7	7				
Special Education - Middle	11	11		5	5				
	<u>27</u>	<u>27</u>		<u>12</u>	<u>12</u>				
	<u>275</u>	<u>275</u>	<u>0</u>	<u>143</u>	<u>143</u>	<u>0</u>	<u>None</u>		
Percentage Error			<u>0.00%</u>			<u>0.00%</u>			

SCHEDULE OF AUDITED ENROLLMENTS (CONTINUED)

OLDMANS TOWNSHIP SCHOOL DISTRICT
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 ASSA as Low Income	Reported on Work papers as Low Income	Errors	Sample Selected from Work papers	Verified to Application and Registers	Sample Errors	Reported on ASSA as LEP Low Income	Reported on Work papers as LEP Low Income	Errors	Sample Selected from Work papers	Verified to Application and Registers	Sample Errors
Full Day Kindergarten	3	4	(1)	3	3							
One	9	9	0	7	7							
Two	7	7	0	5	4	1						
Three	10	10	0	8	4	4						
Four	5	6	(1)	5	5							
Five	7	8	(1)	6	6							
Six	7	7	0	5	5							
Seven	3	3	0	2	2							
Eight	5	6	(1)	4	4							
	<u>56</u>	<u>60</u>	<u>(4)</u>	<u>45</u>	<u>40</u>	<u>5</u>						
Special Education - Elementary	6	7	(1)	5	5							
Special Education - Middle	5	2	3	1	1							
	<u>11</u>	<u>9</u>	<u>2</u>	<u>6</u>	<u>6</u>	<u>0</u>						
	<u>67</u>	<u>69</u>	<u>(2)</u>	<u>51</u>	<u>46</u>	<u>5</u>	<u>None</u>					<u>None</u>
Percentage Error			<u>-2.99%</u>			<u>9.80%</u>						

SCHEDULE OF AUDITED ENROLLMENTS (CONTINUED)

OLDMANS TOWNSHIP SCHOOL DISTRICT
 APPLICATION FOR STATE SCHOOL AID SUMMARY
 ENROLLMENT AS OF OCTOBER 13, 2017

Transportation						
	Reported on DRTRS by DOE/ County	Reported on DRTRS by District	Errors	Tested	Verified	Errors
Regular Public Schools	177	177		110	109	1
ALL Nonpublic Schools	10	10		9	9	0
Regular Special Education	15	15		13	13	0
Special Education - Special Needs	9	9		8	8	0
	<u>211</u>	<u>211</u>	<u>0</u>	<u>140</u>	<u>139</u>	<u>1</u>
Percentage Error			<u>0.00%</u>			<u>0.71%</u>
				<u>Reported</u>	<u>Recalculated</u>	
Avg. Mileage - Regular Including Grade PK students				6.4	6.4	
Avg. Mileage - Regular Excluding Grade PK students				6.4	6.4	
Avg. Mileage - Special Education with Special Needs				9.0	9.0	

EXCESS SURPLUS CALCULATION

REGULAR DISTRICT

SECTION 1

A. 2% Calculation of Excess Surplus

2017-2018 Total General Fund Expenditures per the CAFR, Ex. C-1	\$ <u>5,289,354</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 Pre-K - Regular	\$ _____ (B1c)
Transfer from General Fund to SRF for Pre-K - Inclusion	\$ _____ (B1d)
Decreased by:	
On-Behalf TPAF Pension & Social Security	\$ <u>563,642</u> (B2a)
Assets Acquired Under Capital Leases	\$ _____ (B2b)
 Adjusted 2017-2018 General Fund Expenditures [(B)+(B1s)-(B2s)]	 \$ <u><u>4,725,712</u></u> (B3)
 2% of Adjusted 2017-2018 General Fund Expenditures [(B3) times .02]	 \$ <u>94,514</u> (B4)
Enter Greater of (B4) or \$250,000	\$ <u>250,000</u> (B5)
Increased by: Allowable Adjustment *	\$ <u>2,900</u> (K)
 Maximum Unreserved/Undesignated Fund Balance [(B5)+(K)]	 \$ <u><u>252,900</u></u> (M)

SECTION 2

Total General Fund - Fund Balances @ 6-30-2018 (Per CAFR Budgetary Comparison Schedule C-1)	\$ <u>1,383,198</u> (C)
Decreased by:	
Year-end Encumbrances	\$ <u>11,235</u> (C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	\$ _____ (C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures**	\$ <u>72,711</u> (C3)
Other Restricted Fund Balances****	\$ <u>601,483</u> (C4)
Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures	\$ <u>2,958</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><u>694,811</u></u> (U1)

SECTION 3

Restricted Fund Balance - Excess Surplus*** [(U1)-(M)] IF NEGATIVE ENTER -0- \$ 441,911 (E)

Recapitulation of Excess Surplus as of June 30, 2018

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures** \$ 72,711 (C3)

Reserved Excess Surplus*** [(E)] \$ 441,911 (E)

Total [(C3)+(E)] \$ 514,622 (D)

* (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

Impact Aid	\$ _____	(H)
Sale & Lease-back	\$ _____	(I)
Extraordinary Aid	\$ _____	(J1)
Additional Nonpublic School Transportation Aid	\$ <u>2,900</u>	(J2)
Current Year School Bus Advertising Revenue Recognized	\$ _____	(J3)
Family Crisis Transportation Aid	\$ _____	(J4)
Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)]	\$ <u>2,900</u>	(K)

** This amount represents the June 30, 2018, Excess Surplus (C3 above) and must be included in the Audit Summary Worksheet Line 90031.

*** Amounts must agree to the June 30, 2018, CAFR and must agree to Audit Summary Worksheet 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 another type of government, such as the judicial branch of government, must have Departmental approval. District requests should be submitted to the Division of 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 2018-19 budget. Refer to the Commissioner's Broadcast of July 13, 2018, at the NJDOE Broadcast webpage: <https://homeroom5.doe.state.nj.us/broadcasts> and to pages 1-4.2 of this Audit Program.

Detail of Other Restricted Fund Balance

Statutory Restrictions:

Approved Unspent Separate Proposal	\$ _____
Capital Outlay for a District with a Capital Outlay Cap Waiver	\$ _____
Sale/Lease-back Reserve	\$ _____
Capital Reserve	\$ <u>200,000</u>
Maintenance Reserve	\$ <u>401,483</u>
Emergency Reserve	\$ _____
Waiver Offset Revenue	\$ _____
Tuition Reserve	\$ _____
School Bus Advertising 50% Fuel Offset Reserve - Current Year	\$ _____
School Bus Advertising 50% Fuel Offset Reserve - Prior Year	\$ _____
Other State/Government Mandated Reserve	\$ _____
[Other Restricted Fund Balance not Noted Above]****	\$ _____

Total Other Restricted Fund Balance \$ 601,483 (C4)

**OLDMANS TOWNSHIP SCHOOL DISTRICT
BOARD OF EDUCATION
PURSUANT TO NJSA 18A:23-4
AUDIT RECOMMENDATIONS SUMMARY
FOR THE FISCAL YEAR ENDED JUNE 30, 2018**

Recommendations:

1. Administrative Practices and Procedures

None

2. Financial Planning, Accounting, and Reporting

The Payroll Agency trial balance be reviewed monthly and reconciled to the cash balance and the amounts due to the reporting agencies.

3. School Purchasing Programs

None

4. School Food Service

The program and non-program revenue and program and non-program costs of goods sold be properly recorded in the accounting records.

5. Student Body Activities

None

6. Application for State School Aid

Procedures be reviewed and revised to accurately record and support low-income students.

7. Pupil Transportation

None

8. Facilities and Capital Assets

None

9. Miscellaneous

None

10. Testing of Lead for Drinking Water in Educational Facilities

None

11. Status of Prior Year Audit Findings/Recommendations

None