

DEERFIELD TOWNSHIP BOARD OF EDUCATION

Rosenhayn, New Jersey

**Auditor's Management Report on Administrative
Findings, Financial, Compliance and Performance
For the Year Ended June 30, 2019**

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
Deerfield Township 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 Deerfield Township School District in the County of Cumberland for the year ended June 30, 2019, and have issued our report thereon dated December 18, 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 Deerfield 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

December 18, 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>
Melanie Allen	Board Secretary/ Business Administrator	\$ 35,000.
Janet Coleman	Treasurer	\$185,000.

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 deduction 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 Chief School Administrator.

Salary withholdings were promptly remitted to the proper agencies.

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. No exceptions were noted.

Classification of Expenditures

The coding of expenditures was tested for proper classification in accordance with *N.J.A.C. 6:23-2.2(g)* 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 *N.J.A.C. 6A:23A-2.4*. As a result of the procedures performed, a transaction error rate of 0% overall was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

A. General Classification Findings:

During our testing of transactions there were no significant exceptions found relating to misclassifications.

Classification of Expenditures (Continued)

B. Administrative Classification Findings:

During our testing of transactions there were no significant exceptions found relating to misclassifications.

Board Secretary's/Business Administrator's Records

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

Finding 2019-01:

Monthly Board Secretary's and Treasurer's reports were not timely prepared and submitted to the Board.

Recommendation:

Board Secretary's and Treasurer's reports should be timely prepared and submitted to the Board each month and acknowledged in the minutes.

Treasurer's Records

Our review of the financial and accounting records maintained by the Treasurer did not disclose any noncompliance issues.

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

The E.S.E.A./E.S.S.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 Titles I and II of the Elementary and Secondary Education Act as amended. Our review disclosed the following issue of noncompliance:

Finding 2019-02:

Due to grantor balances were not returned/disposed of in accordance with the grant expenditure report.

Recommendation:

Due to grantor balance must be returned immediately with the submission of the final grant expenditure report.

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 the following areas of noncompliance and/or questionable costs.

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 (or charter school or renaissance school project) to reimburse the State for the TPAF/FICA payments made by the State on-behalf of the school district (or charter school or renaissance school project) 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 PROGRAM

Contracts and Agreements Requiring Advertisement for Bids

N.J.S.A. 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 \$21,000., 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. (pending C.40A: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 the section. On July 27, 2005, the Board appointed a Qualified Purchasing Agent and authorized an increase in the bid threshold to \$29,000.
- b. Commencing in the fifth year after the year in which P.L. 1999, c. 440 took 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 N.J.S.A. 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 1 of every fifth year. The adjustment shall become effective on July 1 of the year in which it is made. Any contract made pursuant to this section may be awarded for a period of 24 consecutive months, except that contracts for professional services pursuant to paragraph (1) of subsection a. of N.J.S.A. 18A:18A-5 may be awarded for a period of not exceeding 12 consecutive months.

N.J.S.A. 18A:18A-4 states:

Every contract for the provision or performance of any goods or services, the cost of which in the aggregate amount 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.

The board of education may, by resolution approved by a majority of the board of education and subject to subsections b. and c. of this section, disqualify a bidder who would otherwise be determined to be the lowest responsible bidder, if the board of education finds that it has had prior negative experience with the bidder.

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.

SCHOOL PURCHASING PROGRAM (Cont'd)

Contracts and Agreements Requiring Advertisement for Bids (Cont'd)

N.J.S.A. 18A:18A-4 states: (Cont'd)

The district 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.

Inasmuch as the system of records did not provide for an accumulation of payments for categories for the performance of any work or the furnishing or hiring of any materials or supplies, the results of such an accumulation could not reasonably be ascertained. Disbursements were reviewed, however, to determine whether any clear-cut violations existed.

The results of my examination indicated that no individual payments, contracts, or agreements were made "for the performance of any work or the furnishing or hiring of any materials or supplies, "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.

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 extend 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.

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

Student Body Activities

Our review of the student activity funds reviewed no significant discrepancies.

Application for State School Aid

Our audit procedures included a test of information reported in the October 15, 2018 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 work-papers. 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 2018-2019 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.

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. No exceptions were noted in our review of transportation related purchase 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.

The school district did submit 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 has been taken on all prior year findings, with the exception of the following, which is repeated in this year's recommendations noted as current year finding "2019-01":

- Board Secretary's and Treasurer's reports should be timely prepared and submitted to the Board each month and acknowledged in the minutes.

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

December 18, 2019

SCHEDULE OF AUDITED ENROLLMENTS

DEERFIELD TOWNSHIP BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2018

	2019-2020 Application for State School Aid						Sample for Verification						Private Schools for Disabled									
	Reported on A.S.S.A. On Roll		Workpapers		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 Verification		Sample Verified		Sample Errors			
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared		
Full Day Preschool - 4 Yr.	21	0	21	0	0	0	0	21	0	0	0	0	0	0	0	0	0	0	0	0	0	
Full Day Kindergarten	30	0	30	0	0	0	0	30	0	0	0	0	0	0	0	0	0	0	0	0	0	
One	22	0	22	0	0	0	0	22	0	0	0	0	0	0	0	0	0	0	0	0	0	
Two	27	0	27	0	0	0	0	27	0	0	0	0	0	0	0	0	0	0	0	0	0	
Three	34	0	34	0	0	0	0	34	0	0	0	0	0	0	0	0	0	0	0	0	0	
Four	20	0	20	0	0	0	0	20	0	0	0	0	0	0	0	0	0	0	0	0	0	
Five	27	0	27	0	0	0	0	27	0	0	0	0	0	0	0	0	0	0	0	0	0	
Six	29	0	29	0	0	0	0	29	0	0	0	0	0	0	0	0	0	0	0	0	0	
Seven	24	0	24	0	0	0	0	24	0	0	0	0	0	0	0	0	0	0	0	0	0	
Eight	36	0	36	0	0	0	0	36	0	0	0	0	0	0	0	0	0	0	0	0	0	
Nine	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Ten	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Eleven	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Twelve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Subtotal	270	0	270	0	0	0	0	270	0	0	0	0	270	0	0	0	0	0	0	0	0	
Special Ed - Elementary	22	0	22	0	0	0	0	22	0	0	0	0	22	0	0	0	0	0	0	0	0	
Special Ed - Middle School	15	0	15	0	0	0	0	15	0	0	0	0	15	0	0	0	0	0	0	0	0	
Subtotal	37	0	37	0	0	0	0	37	0	0	0	0	37	0	0	0	0	0	0	0	0	
Totals	307	0	307	0	0	0	0	307	0	0	0	0	307	0	0	0	0	0	0	0	0	
Percentage Error	0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	

SCHEDULE OF AUDITED ENROLLMENTS

DEERFIELD TOWNSHIP BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2018

	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 Test Score and Register	Sample Errors
Full Day Preschool - 4 Yr.	0	0	0	0	0	0	0	0	0	0	0	0
Full Day Kindergarten	15	15	0	15	15	0	3	3	0	3	3	0
One	12	12	0	12	12	0	1	1	0	1	1	0
Two	13	13	0	13	13	0	1	1	0	1	1	0
Three	19	19	0	19	19	0	1	1	1	0	0	0
Four	7	7	0	7	7	0	0	0	0	0	0	0
Five	12	12	0	12	12	0	0	0	0	0	0	0
Six	17	17	0	17	17	0	0	0	0	0	0	0
Seven	15	15	0	15	15	0	0	0	0	0	0	0
Eight	14	14	0	14	14	0	0	0	0	0	0	0
Nine	0	0	0	0	0	0	0	0	0	0	0	0
Ten	0	0	0	0	0	0	0	0	0	0	0	0
Eleven	0	0	0	0	0	0	0	0	0	0	0	0
Twelve	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal	124	124	0	124	124	0	6	5	1	5	5	0
Special Ed - Elementary	13	13	0	13	13	0	1	1	0	1	1	0
Special Ed - Middle	6	6	0	6	6	0	0	0	0	0	0	0
Subtotal	19	19	0	19	19	0	1	1	0	1	1	0
Totals	143	143	0	143	143	0	7	6	1	6	6	0
Percentage Error	0.00%			0.00%			14.29%			0.00%		

Transportation					
Reported on DRTS by DOE/county	Reported on DRTS by District	Errors	Tested	Verified	Errors
147	147	0	147	147	0
9	9	0	9	9	0
21	21	0	21	21	0
2	2	0	2	2	0
179	179	0	179	179	0

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

Totals

Percentage Error

Reg Avg. (Mileage) = Regular Including Grade PK students (Part A) 5.4
Reg Avg. (Mileage) = Regular Excluding Grade PK students (Part B) 5.5
Spec Avg. = Special Ed with Special Needs 17.3

SCHEDULE OF AUDITED ENROLLMENTS

DEERFIELD TOWNSHIP BOARD OF EDUCATION
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 15, 2018

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

DEERFIELD TOWNSHIP SCHOOL DISTRICT
EXCESS SURPLUS CALCULATION
FOR THE YEAR ENDED JUNE 30, 2019

SECTION 1

A: 2% Calculation of Excess Surplus:

2018-2019 Total General Fund Expenditures per the CAFR

Exhibit C-1 \$ 6,507,085. (B)

Increased by:

Transfer from Capital Outlay to Capital Projects Fund 0. (B1a)

Transfer from Capital Reserve to Capital Projects Fund 0. (B1b)

Transfer from General Fund to SRF for Pre-K-Regular 0. (B1c)

Transfer from General Fund to SRF for Pre-K-Inclusion 0. (B1d)

Decreased by:

On-Behalf TPAF Pension & Social Security 849,510. (B2a)

Assets Acquired Under Capital Leases 200,000. (B2b)

Adjusted 2018-2019 General Fund Expenditures (B)+(B1s)-(B2s) 5,457,575. (B3)

2% of Adjusted 2018-2019 General Fund Expenditures (B3) x.02 109,152. (B4)

Enter Greater of (B4) or \$250,000. 250,000. (B5)

Increased by: Allowable Adjustment* 19,700. (K)

Max. Unassigned/Undesignated-Unreserved Fund Balance (B5)+(K) \$ 269,700. (M)

SECTION 2:

Total General Fund - Fund Balances at June 30, 2019 \$ 1,107,437. (C)

(Per CAFR Budgetary Comparison Schedule C-1)

Decreased by:

Year-End Encumbrances 200. (C1)

Legally Restricted-Designated for Subsequent Year's Expenditures 0. (C2)

Legally Restricted-Excess Surplus-Designated for Subsequent Year's Expenditures ** 220,423. (C3)

Other Restricted Fund Balances**** 372,171. (C4)

Assigned Fund Balance - Unreserved-Designated for Subsequent Year's Expenditures 24,306. (C5)

Total Unassigned Fund Balances [(C)-(C1)-(C2)-(C3)-(C4)-C5] \$ 490,337. (U1)

DEERFIELD TOWNSHIP SCHOOL DISTRICT
EXCESS SURPLUS CALCULATION
FOR THE YEAR ENDED JUNE 30, 2019

SECTION 3:

Restricted Fund Balance-Excess Surplus ***[(U)-(M)] IF NEGATIVE ENTER 0	<u>\$ 220,637. (E)</u>
----------------------------------------------------------------------------	------------------------

Recapitulation of Excess Surplus as of June 30, 2019

Restricted Excess Surplus-Designated for Subsequent Year's Expenditures **	<u>220,423. (C3)</u>
Reserved Excess Surplus *** (E)	<u>220,637. (E)</u>
Total Excess Surplus [(C3)+(E)]	<u><u>\$ 441,060. (D)</u></u>

Detail of Allowable Adjustments

Impact Aid	<u>\$ 0. (H)</u>
Sale & Lease-Back	<u>0. (I)</u>
Extraordinary Aid	<u>13,610. (J1)</u>
Additional NonPublic School Transportation Aid	<u>6,090. (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><u>\$ 19,700. (K)</u></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>110,606.</u>
Maintenance reserve	<u>261,565.</u>
Emergency reserve	<u>0.</u>
Tuition reserve	<u>0.</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><u>\$ 372,171. (C4)</u></u>

DEERFIELD TOWNSHIP SCHOOL DISTRICT
AUDIT RECOMMENDATIONS SUMMARY
FOR THE FISCAL YEAR ENDED JUNE 30, 2019

Recommendations:

1. Administrative Practices and Procedures

None

2. Financial Planning, Accounting and Reporting

Finding 2019-01:

Monthly Board Secretary's and Treasurer's reports were not timely prepared and submitted to the Board.

Recommendation:

Board Secretary's and Treasurer's reports should be timely prepared and submitted to the Board each month and acknowledged in the minutes.

Finding 2019-02:

Due to grantor balances were not returned/disposed of in accordance with the grant expenditure report.

Recommendation:

Due to grantor balance must be returned immediately with the submission of the final grant expenditure report.

3. School Purchasing Program

None

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

9. Miscellaneous

None

DEERFIELD TOWNSHIP SCHOOL DISTRICT
AUDIT RECOMMENDATIONS SUMMARY
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
(Continued)

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 2019-01 which is a repeat finding.