

**ADVISORY BOARD OF EDUCATION OF THE  
CITY OF CAMDEN SCHOOL DISTRICT  
COUNTY OF CAMDEN**

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

**FOR THE FISCAL YEAR ENDED  
JUNE 30, 2020**

**CITY OF CAMDEN SCHOOL DISTRICT**  
Auditor's Management Report on Administrative  
Findings - Financial, Compliance and Performance

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

The State District Superintendent and  
Members of the Advisory Board of Education  
City of Camden School District  
County of Camden, New Jersey

We have audited, in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the Advisory Board of Education of the City of Camden School District, in the County of Camden, State of New Jersey, as of and for the fiscal year ended June 30, 2020, which were separately issued in the Comprehensive Annual Financial Report dated March 25, 2021.

As part of our audit, we also 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 issued in conjunction with the Comprehensive Annual Financial Report of the Advisory Board of Education of the City of Camden School District, for the fiscal year ended June 30, 2020, and is intended for the information of the School District'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,



BOWMAN & COMPANY LLP  
Certified Public Accountants  
& Consultants



Kirk N. Applegate  
Certified Public Accountant  
Public School Accountant No. 20CS00223300

Voorhees, New Jersey  
March 25, 2021

**ADMINISTRATIVE FINDINGS - FINANCIAL, COMPLIANCE AND PERFORMANCE**

**SCOPE OF AUDIT**

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

**ADMINISTRATIVE PRACTICES AND PROCEDURES**

**Insurance**

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

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

<b><u>Name</u></b>	<b><u>Position</u></b>	<b><u>Amount</u></b>
Anisah A. Coppin	Board Secretary / School Business Administrator	\$ 200,000.00

**Finding No. 2020-007 (Prior Year Finding 2019-009)**

**Condition**

Surety bond coverage for the School District's Board Secretary was not in compliance with the minimum amount required in the schedule set forth in N.J.A.C. 6A:23A-16.4.

**Recommendation**

That surety bond coverage for the School District's Board Secretary be in compliance with the minimum amount required in the schedule set forth in N.J.A.C. 6A:23A-16.4.

There is a Public Employees' Faithful Performance Crime Policy with New Jersey Schools Insurance Fund covering all other employees with multiple coverage of \$2,000,000.00.

**Tuition Charges**

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

**FINANCIAL PLANNING, ACCOUNTING, AND REPORTING**

**Examination of Claims**

Sampled claims paid during the fiscal year under audit did not indicate any reportable noncompliance with respect to signatures, certification, or supporting documentation.

**Payroll Account**

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

Sampled payrolls were approved by the Board Secretary / School Business Administrator.

Sampled salary withholdings were not promptly remitted to the proper agencies, including health benefit premium withholdings due to the general fund.

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

**Payroll Account (Cont'd)**

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

**Finding No. 2020-001 (Prior Year Finding 2019-001)**

**Condition**

The School District maintained a payroll agency analysis as part of its payroll agency account reconciliation process that did not properly account for the funds on deposit. This resulted in an accumulation of funds in this account that did not agree with liabilities subsequently paid to payroll agencies, remittances that did not agree with filed reports and unidentified monies in the payroll agency account.

**Recommendation**

That the School District's payroll agency cash reconciliation process include an analysis of the account that's prepared monthly, accurately allocates cash activity, establishes liabilities that correspond to subsequent payments and that all differences be investigated for proper resolution.

**Finding No. 2020-004 (Prior Year Finding 2019-005)**

**Condition**

The School District did not have good internal control in place regarding the accurate reporting and timely payment to payroll agencies that could result in the assessment of penalties.

**Recommendation**

That the School District design and implement good internal control that will ensure accurate reporting and prompt payment of payroll and other liabilities in an effort to avoid penalties.

**Finding No. 2020-008 (Prior Year Finding 2019-010)**

**Condition**

Payroll documentation, such as signed employment contracts and employee W-2 Forms, was not available for audit.

**Recommendation**

That all payroll documentation be available for audit and support payroll activities.

**Employee Position Control Roster**

A sample of the Employee Position Control Roster indicated that it was in satisfactory condition and was approved by the county office submission with the 2019-2020 budget review checklist.

**Encumbrances and Accounts Payable**

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

**Travel**

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

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

**Classification of Expenditures**

The coding of expenditures was tested for proper classification in accordance with N.J.A.C. 6A:23A-16.2(f) as part of our randomly sampled expenditure transactions. We also tested the coding of all expenditures included in our compliance and single audit sampling procedures. In addition, a sample was selected that specifically targeted administrative coding classifications to determine overall reliability and compliance with N.J.A.C. 6A:23A-8.3. Our samples did not indicate any reportable noncompliance with respect to classification of expenditures.

**Board Secretary's Records**

Our audit of the financial and accounting records maintained by the Board Secretary indicated that they were not in satisfactory condition as evidenced by the following:

**Finding No. 2020-006 (Prior Year Finding 2019-008)**

**Condition**

The School District did not provide accurate monthly Board Secretary reports that detailed revenues and expenditures or monthly transfer reports to the Advisory Board as required by N.J.S.A. 18A:17-9 and 18A:22-8.1.

**Recommendation**

That the School District provide accurate monthly Board Secretary reports and monthly transfer reports to the Advisory Board as required by N.J.S.A. 18A:17-9 and 18A:22-8.1.

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

The 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, II, III and IV of the Every Student Succeeds Act.

The audit of compliance for E.S.S.A. indicated the following reportable instances of noncompliance:

**Finding No. 2020-009 (Prior Year Finding 2019-011)**

**Information on the Federal Program**

E.S.S.A. – Title I	C.F.D.A. No. 84.010
E.S.S.A. – School Improvement Grants	C.F.D.A. No. 84.010

**Condition**

The School District did not provide proper documentation supporting salaries and wages for the work performed on Title I activities as required by CFR 2 200.430. In addition, documentation supporting stipends and extra compensation paid and charged to Title I was not available.

**Recommendation**

That the School District require and maintain proper documentation that supports salaries and wages, stipends and extra compensation that are charged to the Title I program as required by CFR 2 200.430.

**Other Special Federal and / or State Projects**

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

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

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

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

**Other Special Federal and / or State Projects (Cont'd)**

The audit of compliance for other special projects indicated the following reportable instances of noncompliance:

**Finding No. 2020-011**

**Information on the Federal Program**

I.D.E.A. Part B – Basic	C.F.D.A. No. 84.027
I.D.E.A. Part B – Preschool	C.F.D.A. No. 84.173

**Condition**

The School District did not provide proper documentation supporting salaries and wages for the work performed on I.D.E.A. activities as required by CFR 2 200.430. In addition, documentation supporting stipends and extra compensation paid and charged to I.D.E.A. was not available.

**Recommendation**

That the School District require and maintain proper documentation that supports salaries and wages, stipends and extra compensation that are charged to the I.D.E.A. program as required by CFR 2 200.430.

**Finding No. 2020-015**

**Information on the State Program**

Preschool Education Aid	G.M.I.S. No. 495-034-5120-086
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**Condition**

The School District erroneously charged several employee salaries to the Preschool Program who did not participate in the program and were not consistent with its Preschool Program Plan.

**Recommendation**

That the School District charge expenses to the Preschool Program that are consistent with its Preschool Program Plan.

**Finding No. 2020-012 (Prior Year Finding 2019-012)**

**Information on the State Program**

State Aid Public:	
Equalization Aid	G.M.I.S. No. 495-034-5120-078
Special Education Categorical Aid	G.M.I.S. No. 495-034-5120-089
Security Aid	G.M.I.S. No. 495-034-5120-084
Adjustment Aid	G.M.I.S. No. 495-034-5120-085

**Condition**

The School District did not properly calculate and withhold employee health benefit deductions in accordance with N.J.S.A. 18A:16-17 and Chapter 78, L. 2011.

**Recommendation**

The School District should comply with N.J.S.A. 18A:16-17 and Chapter 78, L. 2011 by withholding, from employees, the proper amount for health, dental and prescription benefits.

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

**Other Special Federal and / or State Projects (Cont'd)**

**Finding No. 2020-013 (Prior Year Finding 2019-013)**

**Information on the State Program**

State Aid Public:	
Equalization Aid	G.M.I.S. No. 495-034-5120-078
Special Education Categorical Aid	G.M.I.S. No. 495-034-5120-089
Security Aid	G.M.I.S. No. 495-034-5120-084
Adjustment Aid	G.M.I.S. No. 495-034-5120-085

**Condition**

The School District could not provide evidence that it obtained Commissioner approval or executive county superintendent as Commissioner’s designee for line item transfers from any general fund appropriation account that on a cumulative basis exceed ten percent of the amount of the account included in the budget certified for taxes and for transfers to an advertised appropriation account identified as general administration, school administration, central services and administrative information technology or other support services as required by N.J.A.C. 6A:23A-13.3.

**Recommendation**

That the School District comply with N.J.A.C. 6A:23A-13.3 by receiving Commissioner approval or executive county superintendent as Commissioner’s designee for line item transfers from any general fund appropriation account that on a cumulative basis exceed ten percent of the amount of the account included in the budget certified for taxes and for transfers to an advertised appropriation account identified as general administration, school administration, central services and administrative information technology or other support services.

**Finding No. 2020-014**

**Information on the State Program**

State Aid Public:	
Equalization Aid	G.M.I.S. No. 495-034-5120-078
Special Education Categorical Aid	G.M.I.S. No. 495-034-5120-089
Security Aid	G.M.I.S. No. 495-034-5120-084
Adjustment Aid	G.M.I.S. No. 495-034-5120-085

**Condition**

The School District over-expended individual budget line item accounts prior to transfer and the entire 2019-20 budget in violation of N.J.A.C. 6A:23A-16.10.

**Recommendation**

That the School District monitor its budgetary expenses to prevent over-expending individual budget line item accounts as required by N.J.A.C. 6A:23A-16.10.



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

**TPAF Reimbursement**

Our audit procedures included a sample of the biweekly reimbursements filed with the Department of Education for School District employees who are members of the Teachers' Pension and Annuity Fund. The following exception was noted:

**Finding No. 2020-016 (Prior Year Finding 2019-015)**

**Information on the State Program**

Reimbursed TPAF Social Security Contributions

G.M.I.S. No. 495-034-5095-002

**Condition**

The School District incorrectly reported wages for TPAF members to the State Department of Education for reimbursement.

**Recommendation**

That the School District comply with N.J.S.A. 18A:66-66 requirements by correctly reporting wages for TPAF members to the State Department of Education for reimbursement.

**TPAF Reimbursement to the State for Federal Salary Expenditures**

The amount of the expenditure charged to the current year's final reports 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 and N.J.S.A. 18A:66-90. The expenditure was inspected subsequent to the reimbursement and the following exception was noted.

**Finding No. 2020-005 (Prior Year Finding 2019-007)**

**Condition**

The documentation provided to support the amounts reported on the School District's Reimbursement to the State of New Jersey form listing all federally funded contractual salaries utilized incorrect base wages and improper allocation of school based budget salaries.

**Recommendation**

That the School District retain and provide for audit documentation that supports the numbers reported on its Reimbursement to the State of New Jersey form listing all federally funded contractual salaries as required by N.J.S.A. 18A:66-90.

**SCHOOL PURCHASING PROGRAMS**

**Contracts and Agreements Requiring Advertisement for Bids**

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

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

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

<http://www.njleg.state.nj.us/>

The bid thresholds in accordance with N.J.S.A. 18A:18A-2 and 18A:18A-3(a) are \$40,000.00 (with a Qualified Purchasing Agent) and \$29,000.00 (without a Qualified Purchasing Agent), respectively. The law regulating bidding for public school student transportation contracts under N.J.S.A. 18A:39-3 is \$19,000.00 for 2019-20.

**SCHOOL PURCHASING PROGRAMS (CONT'D)**

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

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

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

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

**SCHOOL FOOD SERVICE**

**COVID-19 Emergency**

In accordance with the Governor's Declaration of Emergency pertaining to the COVID 19 Virus all public, charter, non-public schools were ordered to close effective as of March 18, 2020 for an undetermined period to limit the spread of the virus. As a result, school food authorities (SFA) were required to institute alternate procedures to provide meals to free and reduced price eligible students during the period of school closures.

Therefore, SFAs were authorized to solicit and award emergency noncompetitive procurements and contracts with food service management companies in accordance with 2 CFR 200.320 and N.J.S.A.18A:18A-7. The SFAs were also authorized to submit contract modifications to their existing cost reimbursable or fixed price contracts as necessary to ensure the feeding of free and reduced price meal eligible students.

SFAs were notified of the requirement to maintain and report separate meal count records and financial records of all applicable costs incurred in providing meals to all free and reduced price meal eligible students during the emergency.

The financial transactions and statistical records of the school food service fund were audited. The financial accounts, meal count records, and eligibility applications were tested on a sample basis. Exceptions were noted.

Cash receipts and bank records were sampled for timely deposit. The following item was noted:

**Finding No. 2020-003 (Prior Year Finding 2019-003)**

**Condition**

Food service and student activity receipts were not deposited promptly and were not recorded appropriately in the revenue ledger.

**Recommendation**

That all food service and student activity receipts be deposited promptly and recorded appropriately in the revenue ledger.

The School District utilizes a food service management company (FSMC) and is depositing and expending program monies in accordance with N.J.S.A. 18A:17-34, and 19-1 through 19-4.1. Provisions of the FSMC Cost Reimbursable or Fixed Price contract / addendum were inspected and audited. The FSMC contract includes an operating results provision which guarantees that the food service program will break even. The operating results provision has been met. All vendor discounts, rebates, and credits from vendors and/or the FSMC were tracked and credited to the food service account and reconciled to supporting documentation at least annually.

Expenditures should be separately recorded as food, labor, and other costs. Vendor invoices were sampled and costs verified. Inventory records on food and supply items were currently maintained and properly applied in determining the cost of food and supplies used.

27600

**SCHOOL FOOD SERVICE (CONT'D)**

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.

Sampled time sheets were tested and labor costs verified. Payroll records were maintained on all sampled school food service employees authorized by the School District. 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. The following item was noted:

**Finding No. 2020-010**

**Information on the Federal Program**

Child Nutrition Cluster:

School Breakfast Program	C.F.D.A. No. 10.553
National School Lunch Program	C.F.D.A. No. 10.555
After School Snack Program	C.F.D.A. No. 10.555
Summer Food Service Program for Children	C.F.D.A. No. 10.559

**Condition**

Food Service daily meal count reports did not agree with the School District's edit check worksheets that detail the number of meals served and provide the numbers used to determine the amount of Federal reimbursement.

**Recommendation**

That the School District's edit check worksheets agree with the food service daily meal count reports in an effort to request the appropriate amount of Federal reimbursement.

Sampled applications for free and reduced price meals were tested 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 inspected for uniform administration throughout the school system. The required verification procedures for free and reduced price applications were completed and available for audit.

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 statement of revenues, expenses, and changes in fund net position (CAFR exhibit 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 G of the CAFR.

**STUDENT BODY ACTIVITIES**

Our audit of the financial and accounting records for student activities indicated the following item:

**Finding No. 2020-003 (Prior Year Finding 2019-003)**

**Condition**

Food service and student activity receipts were not deposited promptly and were not recorded appropriately in the revenue ledger.

**Recommendation**

That all food service and student activity receipts be deposited promptly and recorded appropriately in the revenue ledger.

**APPLICATION FOR STATE SCHOOL AID**

Our audit procedures included a sample of information reported in the October 15, 2019 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the disabled, low-income, and bilingual. We also performed an inspection of the School District procedures related to its completion. The information on the A.S.S.A. was compared to the School District workpapers with certain exceptions noted. The information that was included on the workpapers was verified with certain exceptions. The results of our procedures are presented in the schedule of audited enrollments. The following item was noted:

**Finding No. 2020-017 (Prior Year Finding 2019-016)**

**Information on the State Program**

State Aid Public:	
Equalization Aid	G.M.I.S. No. 495-034-5120-078
Special Education Categorical Aid	G.M.I.S. No. 495-034-5120-089
Security Aid	G.M.I.S. No. 495-034-5120-084
Adjustment Aid	G.M.I.S. No. 495-034-5120-085
Preschool Education Aid	G.M.I.S. No. 495-034-5120-086

**Condition**

The School District’s workpapers and corresponding documentation did not agree with the submitted A.S.S.A. report and as a result, differences were identified.

**Recommendation**

That the School District’s workpapers and corresponding documentation agree with the submitted A.S.S.A. report.

**PUPIL TRANSPORTATION**

Our audit procedures included a sample of on-roll status reported in the 2019-2020 District Report of Transported Resident Students (DRTRS). The information that was reported on the DRTRS was verified to the DRTRS Eligibility Summary Report with certain exceptions noted. The results of our procedures are presented in the schedule of audited enrollments.

**Finding No. 2020-018 (Prior Year Finding 2019-017)**

**Information on the State Program**

Transportation Aid	G.M.I.S. No. 495-034-5120-014
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**Condition**

Our examination of the School District’s District Report of Transported Resident Students (DRTRS) revealed reported students who could not be traced to attendance records and documentation that did not support the School District’s classifications.

**Recommendation**

That the School District’s District Report of Transported Resident Students (DRTRS) report students who can be traced to attendance records and retain documentation that supports the District’s classifications.

**FACILITIES AND CAPITAL ASSETS**

Our audit of the financial and accounting records for facilities and capital assets indicated the following item:

**Finding No. 2020-002 (Prior Year Finding 2019-002)**

**Condition**

The School District did not provide a capital asset record that properly accounts for assets owned by the School District, properly calculates depreciation expense, detail depreciation expense by function and identify assets acquired with federal funds for the school year ended June 30, 2020 as required by the State Department of Education.

**Recommendation**

That the School District maintain a capital asset record that accounts for all assets owned by the School District, properly calculates depreciation expense, reports depreciation expense by function and identifies capital assets acquired with federal grant funds as required by the State Department of Education.

**MISCELLANEOUS**

**Continuing Disclosure Agreements**

Not applicable - no outstanding bonds

**Testing for Lead of All Drinking Water in Education Facilities**

The School District complied with all the requirements of N.J.A.C. 6A:26-1.2 and 12.4 related to the testing for lead of all drinking water in educational facilities.

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 YEAR'S FINDINGS**

In accordance with *Government Auditing Standards*, our procedures included a review of all prior year recommendations. Corrective action had been taken on all prior year findings with the exception of the following, which are repeated in this year's recommendations noted as current year findings listed below:

<u>Prior Year Finding No.</u>	<u>Current Year Finding No.</u>
2019-001	2020-001
2019-002	2020-002
2019-003	2020-003
2019-005	2020-004
2019-007	2020-005
2019-008	2020-006
2019-009	2020-007
2019-010	2020-008
2019-011	2020-009
2019-012	2020-012
2019-013	2020-013
2019-015	2020-016
2019-016	2020-017
2019-017	2020-018

**FOLLOW-UP ON PRIOR YEAR'S FINDINGS (CONT'D)**

There were no Office of Fiscal Accountability and Compliance audit reports issued during the fiscal year ended June 30, 2020.

**ACKNOWLEDGMENT**

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

Respectfully submitted,

BOWMAN & COMPANY LLP  
Certified Public Accountants  
& Consultants



Kirk N. Applegate  
Public School Accountant No. 20CS00223300

**CITY OF CAMDEN SCHOOL DISTRICT**  
 Schedule of Meal Count Activity  
 Food Service Fund  
 Number of Meals Served and (Over) / Underclaim - Federal  
 Enterprise Fund  
 For the Fiscal Year Ended June 30, 2020

<u>Program</u>	<u>Meal Category</u>	<u>Meals Claimed</u>	<u>Meals Tested</u>	<u>Meals Verified</u>	<u>Difference</u>	<u>Rate</u>	<u>Estimated (Over) / Under Claim</u>
National School Lunch (High Rate)	Paid	-	-	-	-	\$ 0.34	\$ -
	Reduced	-	-	-	-	3.03	-
	Free	<u>1,061,507</u>	<u>11,269</u>	<u>11,371</u>	<u>102</u>	3.43	<u>349.86</u>
	Total	<u>1,061,507</u>	<u>11,269</u>	<u>11,371</u>	<u>102</u>		<u>349.86</u>
National School Lunch	HHFKA - PB Lunch Only	<u>1,061,507</u>	<u>11,269</u>	<u>11,371</u>	<u>102</u>	0.07	<u>7.14</u>
School Breakfast (Regular Rate)	Paid	-	-	-	-	0.31	-
	Reduced	-	-	-	-	1.54	-
	Free	<u>6,067</u>	<u>-</u>	<u>-</u>	<u>-</u>	1.84	<u>-</u>
	Total	<u>6,067</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
School Breakfast (Severe Need Rate)	Paid	-	-	-	-	0.31	-
	Reduced	-	-	-	-	1.90	-
	Free	<u>817,021</u>	<u>8,424</u>	<u>8,547</u>	<u>123</u>	2.20	<u>270.60</u>
	Total	<u>817,021</u>	<u>8,424</u>	<u>8,547</u>	<u>123</u>		<u>270.60</u>
After School Snacks At Risk / Area Eligible (No Charge)	Free (Area Eligible)	<u>39,702</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.94	<u>-</u>
	Total	<u>39,702</u>	<u>-</u>	<u>-</u>	<u>-</u>		<u>-</u>
CACFP - Food	Free	126,275	-	-	-	3.41	-
CACFP - Supplement	Free	51,614	-	-	-	0.94	-
CACFP - Cash-in- lieu of USDA Foods	Free	<u>126,275</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.2375	<u>-</u>
Total Net Underclaim / (Overclaim)							<u>\$ 357.00</u>

**CITY OF CAMDEN SCHOOL DISTRICT**  
 Schedule of Net Cash Resources  
 Net Cash Resources Did Not Exceed Three Months of Expenditures  
 Proprietary Funds - Food Service Fund  
 For the Fiscal Year Ended June 30, 2020

<u>Net Cash Resources:</u>		<b>Food Service B - 4/5</b>	
<b>CAFR</b>	<b>Current Assets</b>		
B-4	Cash & Cash Equivalents	\$ 423,752.27	
B-4	Due from Other Governments	795,541.16	
B-4	Due from Other Funds		
B-4	Accounts Receivable		
<b>CAFR</b>	<b>Current Liabilities</b>		
B-4	Less Accounts Payable	(364,768.89)	
B-4	Less Accruals	(6,230.12)	
B-4	Less Due to Other Funds		
B-4	Less Unearned Revenue		
	Net Cash Resources	\$ 848,294.42	<b>(A)</b>

**Net Adjusted Total Operating Expense:**

B-5	Total Operating Expenditures	\$ 8,533,548.47	
B-5	Less Depreciation	(344,826.10)	
	Adjusted Total Operating Expense	\$ 8,188,722.37	<b>(B)</b>

**Average Monthly Operating Expense:**

	B / 10	\$ 818,872.24	<b>(C)</b>
--	--------	---------------	------------

**Three Times Monthly Average:**

	3 X C	\$ 2,456,616.71	<b>(D)</b>
--	-------	-----------------	------------

TOTAL IN BOX A	\$ 848,294.42
LESS TOTAL IN BOX D	\$ 2,456,616.71
NET	\$ (1,608,322.29)

From above:

A is greater than D, cash exceeds 3 X average monthly operating expenses.

D is greater than A, cash does not exceed 3 X average monthly operating expenses.



**CITY OF CAMDEN SCHOOL DISTRICT**  
 Application for State School Aid Summary  
 Schedule of Audited Enrollments  
 Enrollment as of October 15, 2019

	2020-2021 Application for State School Aid						Sample for Verification						Private Schools for the 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																
Full Day Preschool	836		894		(58)			836		894		(58)				
Half Day Kindergarten																
Full Day Kindergarten	1,315		1,305		10			1,315		1,305		10				
One	1,309		1,306		3			1,309		1,306		3				
Two	1,199		1,196		3			1,199		1,196		3				
Three	1,150		1,147		3			1,150		1,147		3				
Four	1,002		1,001		1			1,002		1,001		1				
Five	1,127		1,129		(2)			1,127		1,129		(2)				
Six	1,008		1,009		(1)			1,008		1,009		(1)				
Seven	1,002		1,004		(2)			1,002		1,004		(2)				
Eight	984		985		(1)			984		985		(1)				
Nine	846		846					846		846						
Ten	679		681		(2)			679		681		(2)				
Eleven	672		675		(3)			672		675		(3)				
Twelve	560		566		(6)			560		566		(6)				
Post-Graduate																
Adult H.S. (15+CR.)																
Adult H.S. (1-14CR.)																
Subtotal	13,689	-	13,744	-	(55)	-		13,689	-	13,744	-	(55)	-	-	-	-
Special Education-Elementary	950		968		(18)			950		968		(18)	27	18	17	1
Special Education-Middle School	758		760		(2)			758		760		(2)	18	13	13	
Special Education-High School	598		600		(2)			598		600		(2)	84	59	40	19
Subtotal	2,306	-	2,328	-	(22)	-		2,306	-	2,328	-	(22)	129	90	70	20
Co. Voc. - Regular																
Co. Voc. Ft. Post Sec.																
Subtotal	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-
Totals	15,995	-	16,072	-	(77)	-		15,995	-	16,072	-	(77)	129	90	70	20
Percentage Error					<u>-0.48%</u>	<u>-</u>						<u>-0.48%</u>	<u>-</u>			<u>22.22%</u>

**CITY OF CAMDEN SCHOOL DISTRICT**  
 Application for State School Aid Summary  
 Schedule of Audited Enrollments  
 Enrollment as of October 15, 2019

	Resident Low Income			Sample for Verification			Resident LEP Low Income			Sample for Verification		
	Reported on A.S.S.A. as Low Income	Reported on Workpapers as Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors	Reported on A.S.S.A. as LEP Low Income	Reported on Workpapers as LEP Low Income	Errors	Sample Selected from Workpapers	Verified to Application, Test Score and Register	Sample Errors
Half Day Preschool												
Full Day Preschool	576	632	(56)	35	35							
Half Day Kindergarten												
Full Day Kindergarten	1,170	1,172	(2)	17	16	1	123	123		9	7	2
One	1,116	1,122	(6)	19	18	1	144	144		30	29	1
Two	1,061	1,074	(13)	19	18	1	132	132		29	28	1
Three	1,001	1,015	(14)	12	11	1	144	145	(1)	30	29	1
Four	870	873	(3)	14	13	1	126	126		26	26	
Five	1,003	1,015	(12)	10	10		91	94	(3)	13	13	
Six	866	875	(9)	15	14	1	85	87	(2)	9	6	3
Seven	866	871	(5)	15	14	1	77	78	(1)	7	6	1
Eight	858	863	(5)	23	21	2	77	77		2	1	1
Nine	650	693	(43)	34	32	2	62	69	(7)	1	1	
Ten	533	557	(24)	24	21	3	50	56	(6)			
Eleven	485	497	(12)	45	40	5	43	47	(4)			
Twelve	390	394	(4)	11	10	1	36	38	(2)	1	1	
Post-Graduate												
Adult H.S. (15+CR.)												
Adult H.S. (1-14CR.)												
<b>Subtotal</b>	<b>11,445</b>	<b>11,653</b>	<b>(208)</b>	<b>293</b>	<b>273</b>	<b>20</b>	<b>1,190</b>	<b>1,216</b>	<b>(26)</b>	<b>157</b>	<b>147</b>	<b>10</b>
Special Education-Elementary	840	851	(11)	14	13	1	114	117	(3)	21	19	2
Special Education-Middle School	687	688	(1)	5	5		85	85		14	14	
Special Education-High School	460	466	(6)	17	15	2	30	31	(1)	1		1
<b>Subtotal</b>	<b>1,987</b>	<b>2,005</b>	<b>(18)</b>	<b>36</b>	<b>33</b>	<b>3</b>	<b>229</b>	<b>233</b>	<b>(4.00)</b>	<b>36</b>	<b>33</b>	<b>3</b>
Co. Voc. - Regular												
Co. Voc. Ft. Post Sec.												
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Totals</b>	<b>13,432</b>	<b>13,658</b>	<b>(226)</b>	<b>329</b>	<b>306</b>	<b>23</b>	<b>1,419</b>	<b>1,449</b>	<b>(30)</b>	<b>193</b>	<b>180</b>	<b>13</b>
Percentage Error			<u>-1.68%</u>			<u>6.99%</u>			<u>-2.11%</u>			<u>6.74%</u>

	Transportation						Reg. Avg. (Mileage) = Regular Including Grade PK students (Part A)	Reg. Avg. (Mileage) = Regular Excluding Grade PK students (Part B)	Spec. Avg. (Mileage) = Special Ed. with Special Needs	Re-Reported	Re-Calculated
	Reported on DRTRS by DOE/County	Reported on DRTRS by District	Errors	Tested	Verified	Errors					
Reg. - Public Schools, Col. 1	2,531	2,531		187	146	41				3.6	3.6
Reg. - SpEd, Col. 4	561	561		41	40	1				3.6	3.6
Transported - Non-Public, Col. 3	139	139		10	10					4.9	4.9
Special Needs, Col. 6	687	687		53	31	22					
<b>Totals</b>	<b>3,918</b>	<b>3,918</b>	<b>-</b>	<b>291</b>	<b>227</b>	<b>64</b>					
Percentage Error			<u>-</u>			<u>21.99%</u>					

**CITY OF CAMDEN SCHOOL DISTRICT**  
 Application for State School Aid Summary  
 Schedule of Audited Enrollments  
 Enrollment as of October 15, 2019

	Resident LEP NOT Low Income			Sample for Verification		
	Reported on A.S.S.A. as NOT Low <u>Income</u>	Reported on Workpapers as NOT Low <u>Income</u>	<u>Errors</u>	Sample Selected from <u>Workpapers</u>	Verified to Test Score and Register	Sample <u>Errors</u>
Half Day Preschool						
Full Day Preschool						
Half Day Kindergarten						
Full Day Kindergarten	31	31		13	13	
One	42	42		7	7	
Two	31	31		8	7	1
Three	45	45		10	10	
Four	23	23		2	2	
Five	23	23		3	3	
Six	20	20		3	3	
Seven	19	19		3	3	
Eight	15	15		1	1	
Nine	54	54		6	3	3
Ten	22	22		3	1	2
Eleven	31	31		5	4	1
Twelve	29	29		5	2	3
Post-Graduate						
Adult H.S. (15+CR.)						
Adult H.S. (1-14CR.)						
Subtotal	<u>385</u>	<u>385</u>	<u>-</u>	<u>69</u>	<u>59</u>	<u>10</u>
Special Education-Elementary	18	18		6	5	1
Special Education-Middle School	8	8		4	4	
Special Education-High School	4	4				
Subtotal	<u>30</u>	<u>30</u>	<u>-</u>	<u>10</u>	<u>9</u>	<u>1</u>
Co. Voc. - Regular						
Co. Voc. Ft. Post Sec.						
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals	<u>415</u>	<u>415</u>	<u>-</u>	<u>79</u>	<u>68</u>	<u>11</u>
Percentage Error			<u>-</u>			<u>13.92%</u>

**EXCESS SURPLUS CALCULATION**

**SCHOOL BASED BUDGET DISTRICT**

**SECTION 1**

**2% Calculation of Excess Surplus**

2019-20 Total General Fund Expenditures Reported on CAFR Exhibit C-1	<u>\$ 345,776,371.11</u> (A)
Increased by Applicable Operating Transfers:	
Transfer from Capital Outlay to Capital Projects Fund	- (A1a)
Transfer from Capital Reserve to Capital Projects Fund	- (A1a)
Transfer from General Fund to Special Revenue Fund for Preschool - Regular	- (A1a)
Transfer from General Fund to Special Revenue Fund for Preschool - Inclusion	<u>1,277,747.00</u> (A1a)
Less: Expenditures Allocated to Restricted Federal Resources as reported on Exhibit D-2	<u>9,790,162.00</u> (A1b)
2019-20 Adjusted General Fund & Other State Expenditures [(A)+(A1a)-(A1b)]	<u>\$ 337,263,956.11</u> (A2)
Decreased by:	
On-Behalf TPAF Pension & Social Security	<u>24,464,797.04</u> (A3)
Assets Acquired Under Capital Leases:	
General Fund 10 Assets Acquired Under Capital Leases Reported on Exhibit C-1a	<u>-</u> (A4)
Add: General Fund & State Resources Portion of Fund 15 Assets Acquired Under Capital Leases:	
Assets Acquired Under Capital Leases in Fund 15 Reported on Exhibit C-1a	<u>-</u> (A5)
Combined General Fund Contribution & State Resources % of Fund 15 Resources Reported on Exhibit D-2	<u>0%</u> (A6)
General Fund & State Resources Portion of Fund 15 Assets Acquired Under Capital Leases [(A5)*(A6)]	<u>-</u> (A7)
Total Assets Acquired Under Capital Leases [(A4)+(A7)]	<u>-</u> (A8)
2019-20 General Fund Expenditures [(A2)-(A3)-(A8)]	<u>\$ 312,799,159.07</u> (A9)
2% of Adjusted 2019-20 General Fund Expenditures [(A9) times .02]	<u>\$ 6,255,983.18</u> (A10)
Enter Greater of (A10) or \$250,000	<u>6,255,983.18</u> (A11)
Increased by: Allowable Adjustment *	<u>308,221.00</u> (K)
Maximum Unassigned Fund Balance [(A11)+(K)]	<u>\$ 6,564,204.18</u> (M)

**EXCESS SURPLUS CALCULATION (CONT'D)**

**SCHOOL BASED BUDGET DISTRICT**

**SECTION 2**

Total General Fund - Fund Balances at June 30, 2020	\$ (8,033,285.92) (C)
Decreased by:	
Year-end Encumbrances	<u>128,524.68</u> (C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	<u>-</u> (C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures **	<u>-</u> (C3)
Other Restricted Fund Balances ****	<u>1.00</u> (C4)
Assigned Fund Balance - Designated for Subsequent Year's Expenditures	<u>-</u> (C5)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)]	<u>\$ (8,161,811.60)</u> (U)

**SECTION 3**

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

**Recapitulation of Excess Surplus as of June 30, 2020**

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

**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, 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**

Federal Impact Aid	\$ - (H)
Sale & Lease-Back	<u>-</u> (I)
Extraordinary Aid	<u>281,982.00</u> (J1)
Additional Nonpublic School Transportation Aid	<u>26,239.00</u> (J2)
Current Year School Bus Advertising Revenue Recognized	<u>-</u> (J3)
Family Crisis Transportation Aid	<u>-</u> (J4)
Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)]	<u>\$ 308,221.00</u> (K)

**EXCESS SURPLUS CALCULATION (CONT'D)**

**SCHOOL BASED BUDGET DISTRICT**

Footnotes: (Cont'd)

- \*\* This amount represents the June 30, 2019 Excess Surplus (C3 above) and must be included in the Audit Summary Line 90031. This amount was to be appropriated in the 2019-2020 general fund budget.
- \*\*\* Amounts must agree to the June 30, 2020 CAFR and must agree to Audit Summary Line 90030.
- \*\*\*\* Amount for Other Restricted Fund Balance must be detailed for each source and request for approval to use amounts other than state imposed legal restrictions in the excess surplus calculation must be submitted to the Assistant Commissioner - Field Services prior to September 30.

**Detail of Other Restricted Fund Balance**

Statutory restrictions:

Approved unspent separate proposal	\$ -
Sale/lease-back reserve	-
Capital reserve (N-1)	1.00
Maintenance reserve (N-2)	-
Tuition reserve (N-3)	-
Emergency reserve (N-4)	-
School bus advertising 50% fuel offset reserve - current year (N-5)	-
School bus advertising 50% fuel offset reserve - prior year (N-6)	-
Impact Aid General Fund Reserve (Sections 8002 and 8003) (N-7)	-
Impact Aid Capital Fund Reserve (Sections 8007 and 8008) (N-8)	-
Other state/government mandated reserves	-
[Other Restricted Fund Balance not noted above]****	-
Total Other Restricted Fund Balance	<u>\$ 1.00 (C4)</u>

**CITY OF CAMDEN SCHOOL DISTRICT**  
Audit Recommendations Summary  
For the Fiscal Year Ended June 30, 2020

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## Recommendations:

1. Administrative Practices and Procedures

That surety bond coverage for the School District's Board Secretary be in compliance with the minimum amount required in the schedule set forth in N.J.A.C. 6A:23A-16.4.

2. Financial Planning, Accounting and Reporting

That the School District's payroll agency cash reconciliation process include an analysis of the account that's prepared monthly, accurately allocates cash activity, establishes liabilities that correspond to subsequent payments and that all differences be investigated for proper resolution.

That the School District design and implement good internal control that will ensure accurate reporting and prompt payment of payroll and other liabilities in an effort to avoid penalties.

That all payroll documentation be available for audit and support payroll activities.

That the School District provide accurate monthly Board Secretary reports and monthly transfer reports to the Advisory Board as required by N.J.S.A. 18A:17-9 and 18A:22-8.1.

That the School District require and maintain proper documentation that supports salaries and wages, stipends and extra compensation that are charged to the Title I program as required by CFR 2 200.430.

That the School District require and maintain proper documentation that supports salaries and wages, stipends and extra compensation that are charged to the I.D.E.A. program as required by CFR 2 200.430.

That the School District charge expenses to the Preschool Program that are consistent with its Preschool Program Plan.

The School District should comply with N.J.S.A. 18A:16-17 and Chapter 78, L. 2011 by withholding, from employees, the proper amount for health, dental and prescription benefits.

That the School District comply with N.J.A.C. 6A:23A-13.3 by receiving Commissioner approval or executive county superintendent as Commissioner's designee for line item transfers from any general fund appropriation account that on a cumulative basis exceed ten percent of the amount of the account included in the budget certified for taxes and for transfers to an advertised appropriation account identified as general administration, school administration, central services and administrative information technology or other support services.

That the School District monitor its budgetary expenses to prevent over-expending individual budget line item accounts as required by N.J.A.C. 6A:23A-16.10.

That the School District comply with N.J.S.A. 18A:66-66 requirements by correctly reporting wages for TPAF members to the State Department of Education for reimbursement.

That the School District retain and provide audit documentation that utilizes proper base wages and allocations in order to generate accurate numbers that are reported on its Reimbursement to the State of New Jersey form listing all federally funded contractual salaries as required by N.J.S.A. 18A:66-90.

**CITY OF CAMDEN SCHOOL DISTRICT**  
Audit Recommendations Summary (Cont'd)  
For the Fiscal Year Ended June 30, 2020

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Recommendations (Cont'd):

3. School Purchasing Programs

None

4. School Food Service

That all food service and student activity receipts be deposited promptly and recorded appropriately in the revenue ledger.

That the School District's edit check worksheets agree with the food service daily meal count reports in an effort to request the appropriate amount of Federal reimbursement.

5. Student Body Activities

That all food service and student activity receipts be deposited promptly and recorded appropriately in the revenue ledger.

6. Application for State School Aid

That the School District's workpapers and corresponding documentation agree with the submitted A.S.S.A. report.

7. Pupil Transportation

That the School District's District Report of Transported Resident Students (DRTRS) report students who can be traced to attendance records and retain documentation that supports the District's classifications.

8. Facilities and Capital Assets

That the School District maintain a capital asset record that accounts for all assets owned by the School District, properly calculates depreciation expense, reports depreciation expense by function and identifies capital assets acquired with federal grant funds as required by the State Department of Education.

9. Miscellaneous

None



**CITY OF CAMDEN SCHOOL DISTRICT**  
Audit Recommendations Summary (Cont'd)  
For the Fiscal Year Ended June 30, 2020

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## Recommendations (Cont'd):

10. Status of Prior Year Audit 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 the following, which are repeated in this year's recommendations:

<u>Prior Year Finding No.</u>	<u>Current Year Finding No.</u>
2019-001	2020-001
2019-002	2020-002
2019-003	2020-003
2019-005	2020-004
2019-007	2020-005
2019-008	2020-006
2019-009	2020-007
2019-010	2020-008
2019-011	2020-009
2019-012	2020-012
2019-013	2020-013
2019-015	2020-016
2019-016	2020-017
2019-017	2020-018

