

**SHREWSBURY SCHOOL DISTRICT**

**Shrewsbury, New Jersey  
County of Monmouth**

**Auditor's Management Report on Administrative Findings -  
Financial, Compliance and Performance  
YEAR ENDED JUNE 30, 2022**

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**MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS  
FINANCIAL, COMPLIANCE AND PERFORMANCE**

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

Honorable President and Members  
of the Board of Education  
Shrewsbury School District  
County of Monmouth  
Shrewsbury, NJ 07702

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 Shrewsbury School District (School District) in the County of Monmouth for the year ended June 30, 2022, and have issued our report thereon dated March 30, 2023.

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 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,

HOLMAN FRENIA ALLISON, P.C.

Jerry W. Conaty  
Certified Public Accountant  
Public School Accountant, No. 2470

Lakewood, New Jersey  
March 30, 2023

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**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 Board and the records of the various funds under the auspices of the Board.

**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 A FR.

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

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Deborah Avento	Board Secretary/School Business Administrator	\$ 100,000.00
Lindsey Case	Treasurer	180,000.00

**Financial Planning, Accounting and Reporting**

**Examination of Claims**

A sample examination of claims paid during the period under the review did indicate discrepancies with respect to signatures, certification or supporting documentation.

Finding 2022-001 (Financial Statement Finding 2022-003): During our testing the District was unable to provide supporting documentation for vouchers selected for testing. The District also did not calculate the liability for compensated absences at June 30, 2022. The District was unable to locate supporting documentation for four out of 33 samples selected for testing in the General Fund and for expenditures in the Student Activity Fund.

Recommendation: That the District implement controls to ensure that proper supporting documentation is maintained.

**Payroll Account**

The net salaries of sampled employees of the board were deposited in the Payroll Account. Employee's payroll deductions and employer's share of fringe benefits were deposited in the Payroll Agency Account.

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

Sampled salary withholdings were promptly remitted to the proper agencies, including health benefits premium amounts withheld due to the general fund.

Payrolls were delivered to the School Business Administrator/Board Secretary who then deposited with warrants in separate bank accounts for net payroll and withholdings.

**Employee Position Control Roster**

A sample 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 sample 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. 6A:23 A-16.29(f)* as part of our test of transactions of randomly selected expenditure items. We also reviewed the coding of a sample of 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-8.3*. As a result of the procedures performed, a transaction error rate of 2% percent overall was noted and no additional procedures were deemed necessary to test the propriety of expenditure classification.

### **Board Secretary's Records**

Finding 2022-002 (Financial Statement Finding 2022-001): During our audit we noted that the School District is not maintaining a complete and accurate general ledger in accordance with accounting principles generally accepted in the United States of America. Numerous entries were required to bring the School District's general ledger into compliance at year-end, including recording prior year audit adjustments, misclassification of grant expenditures, recording of State Aid adjustments and accrual of year-end receivables.

Recommendation: That the School District implement internal controls to ensure that a complete and accurate general ledger is maintained and financial reports are reviewed regularly for accuracy.

Finding 2022-003\* (Financial Statement Finding 2022-002): During our testing it was noted the bank reconciliations were not accurately performed. The District documented outstanding check and deposits in transits as of the date of each bank statement but never reconciled that balance to the District's general ledger system.

Recommendation: That bank reconciliations be completed accurately and timely and reconciled to the general ledger.

Finding 2022-004 (Financial Statement Finding 2022-004): The School District over-expended one line item in its budget. The School District over-expended one line item by a total of \$219,214.82.

Recommendation: That the District maintain and complete and accurate general ledger and review line items for potential over-expenditures.

### **Treasurer's Records**

Our review of the financial and accounting records maintained by the Treasurer of School Monies were found to be in satisfactory condition.

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

The E.S.E.A. financial exhibits are contained within the Special Revenue Section of the ACFR. This section of the ACFR documents the financial position pertaining to the projects under Titles I and VI of the Elementary and Secondary Education Act as amended and reauthorized.

### **TPAF Reimbursement**

Our audit procedures included a sample test of the biweekly reimbursements forms filed with the Department of Education for district employees who are members of TPAF. No exceptions were noted.

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

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

### **School Purchasing Programs**

#### **Contracts and Agreements Requiring Advertisement for Bids**

The bid thresholds in accordance with *N.J.S.A. 18A:18A-2* and *18A:18A-3(a)* are \$44,000 (with a Qualified Purchasing Agent) and \$32,000 (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 \$20,200 for 2021-22.

#### **Contracts and Agreements Requiring Advertisement for Bids (continued)**

The Board 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 tests on sample basis, 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*.

#### **Application for State School Aid (ASSA)**

Our audit procedures included a sample test of information reported in the October 15, 2021 Application for State School Aid (A.S.S.A.) for on-roll, private schools for the handicapped and low-income, and bilingual. We also performed a review on a sample basis of the School District's procedures related to its completion. Exceptions were noted. See Finding 2022-00 below. The results of our procedures are presented in the Schedule of Audited Enrollments.

#### **Finding 2022-005:**

Student counts claimed on the Application for School State Aid were not able to be supported by the respective required documentation.

#### **Recommendation:**

It is recommended that greater care be taken to ensure that a sufficient audit trail is provided for all entries on the application for state school aid.

#### **Student Body Activities**

Our review of the financial and accounting records for student activities indicated that supporting documentation was not properly maintained as explained in Finding 2002-001 (Financial Statement Finding 2022-003).

**Pupil Transportation**

Our audit procedures included a sample test of on roll status reported in the 2021-2022 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 sample of transportation contracts and purchases. Based on our sample, the School District complied with proper bidding procedures and award of contracts. The bid specifications for the purchase of buses were in compliance with applicable statutes. No exceptions were noted in our sampling of transportation related purchases of goods and services.

**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 Findings**

In accordance with audit requirements prescribed by the Office of School Finance, Department of Education, State of New Jersey, our procedures included a review of all prior year findings reported in the prior year's Auditor's Management Report on Administrative Findings – Financial, Compliance and Performance. Findings marked with an asterisk (\*) indicate repeat findings.

**Office of Fiscal Accountability and Compliance (OFAC) Findings**

There were no Office of Fiscal Accountability and Compliance (OFAC) audit reports issued during the fiscal year ended June 30, 2022.

**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.

Respectfully Submitted,

HOLMAN FRENIA ALLISON, P.C.



Jerry W. Conaty  
Certified Public Accountant  
Public School Accountant, No. 2470

Lakewood, New Jersey  
March 30, 2023

**ADDITIONAL INFORMATION**

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SHREWSBURY SCHOOL DISTRICT  
 SCHEDULE OF AUDITED ENROLLMENTS  
 APPLICATION FOR STATE SCHOOL AID SUMMARY  
 ENROLLMENT AS OF OCTOBER 15, 2021

	2022-2023 Application for State School Aid				Sample for Verification				Private Schools for Disabled					
	Reported on A.S.S.A. On Roll		Reported on Workpapers On Roll		Sample Selected from Workpapers		Verified per Registers On Roll		Reported on A.S.S.A. as Private Schools		Sample for Verification		Sample Verified	
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared
Full Day Preschool - 3 Yrs	5	-	-	-	5	-	-	-	-	-	-	-	-	-
Full Day Preschool - 4 Yrs	2	-	-	-	2	-	-	-	-	-	-	-	-	-
Full Day Kindergarten	54	-	-	-	54	-	-	-	-	-	-	-	-	-
One	44	-	-	-	44	-	-	-	-	-	-	-	-	-
Two	52	-	-	-	52	-	-	-	-	-	-	-	-	-
Three	40	-	-	-	40	-	-	-	-	-	-	-	-	-
Four	39	-	-	-	39	-	-	-	-	-	-	-	-	-
Five	25	-	-	-	25	-	-	-	-	-	-	-	-	-
Six	36	-	-	-	36	-	-	-	-	-	-	-	-	-
Seven	41	-	-	-	41	-	-	-	-	-	-	-	-	-
Eight	28	-	-	-	28	-	-	-	-	-	-	-	-	-
Subtotal	366	-	-	-	366	-	-	-	-	-	-	-	-	-
Special Ed - Elementary	51	-	-	-	51	-	-	-	-	-	-	-	-	-
Special Ed - Middle School	36	-	-	-	36	-	-	-	-	-	-	-	-	-
Subtotal	87	-	-	-	87	-	-	-	-	-	-	-	-	-
Totals	453	-	-	-	453	-	-	-	-	-	-	-	-	-
Percentage Error					100%				0%					
					#DIV/0!				0%					

SHREWSBURY SCHOOL DISTRICT  
 SCHEDULE OF AUDITED ENROLLMENTS  
 APPLICATION FOR STATE SCHOOL AID SUMMARY  
 ENROLLMENT AS OF OCTOBER 15, 2021

	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 LEP Low Income	Errors	Sample Selected from Workpapers	Verified to Application and Register	Sample Errors
Half Day Preschool 4 Yrs	-	-	-	-	-	-	-	-	-	-	-	-
Full Day Kindergarten	6	6	-	6	6	6	-	-	-	-	-	-
One	6	6	6	-	-	6	-	-	-	-	-	-
Two	7	7	7	-	-	7	-	-	-	-	-	-
Three	8	8	8	-	-	8	-	-	-	-	-	-
Four	8	8	8	-	-	8	-	-	-	-	-	-
Five	4	4	4	-	-	4	-	-	-	-	-	-
Six	5	5	5	-	-	5	-	-	-	-	-	-
Subtotal	44	44	44	-	-	44	-	-	-	-	-	-
Special Ed - Elementary	12	12	12	-	-	12	-	-	-	-	-	-
Special Ed - Middle School	3	3	3	-	-	3	-	-	-	-	-	-
Subtotal	15	15	15	-	-	15	-	-	-	-	-	-
Totals	59	59	59	-	-	59	-	-	-	-	-	-
Percentage Error			100.00%			100.00%			0.00%			0.00%

Transportation					
Reported on DRTS by DOE/County	Reported on DRTS by District	Errors	Tested	Verified	Errors
5	-	5	5	-	5
10	-	10	10	1	9
3	-	3.00	3	-	3
18	-	18	18	1	17
Percentage Error		100.00%			94.44%

Transported - Non-Public, col. 3  
 ALL - Non Public  
 Special Ed Spec, col. 6  
 Totals

SHREWSBURY SCHOOL DISTRICT  
 SCHEDULE OF AUDITED ENROLLMENTS  
 APPLICATION FOR STATE SCHOOL AID SUMMARY  
 ENROLLMENT AS OF OCTOBER 15, 2021

	Resident LEP NOT Low Income				Sample for Verification			
	Reported on A.S.S.A as LEP Not Low Income	Reported on Workpapers LEP Not Low Income	Errors	Sample Selected from Workpapers	Verified to Test Score and Register	Sample Errors		
Half Day Preschool 4 Yrs	-	-	-	-	-	-	-	-
Full Day Kindergarten	-	-	-	-	-	-	-	-
One	1	-	1	1	-	-	1	-
Two	-	-	-	-	-	-	-	-
Three	1	-	1	1	-	-	1	-
Four	-	-	-	-	-	-	-	-
Five	-	-	-	-	-	-	-	-
Six	-	-	-	-	-	-	-	-
Subtotal	2	-	2	2	-	-	2	-
Special Ed - Elementary	-	-	-	-	-	-	-	-
Special Ed - Middle School	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
Totals	2	-	2	2	-	-	2	-
Percentage Error			100.00%				100.00%	

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## EXCESS SURPLUS CALCULATION

### REGULAR DISTRICT

#### SECTION 1

##### **A. 4% Calculation of Excess Surplus**

2021-2022 Total General Fund Expenditures per the A FR, Ex. C-1	\$ <u>10,737,245.97</u> (B)
Increased by:	
Transfer to Food Service Fund	\$ <u>-</u> (B1a)
Transfer from Capital Outlay to Capital Projects Fund	\$ <u>-</u> (B1b)
Transfer from Capital Reserve to Capital Projects Fund	\$ <u>-</u> (B1c)
Transfer from General Fund to SRF for PreK-Regular	\$ <u>-</u> (B1d)
Transfer from General Fund to SRF for PreK-Inclusion	\$ <u>-</u> (B1e)
Decrease by:	
On-Behalf TPAF Pension & Social Security	\$ <u>2,269,914.99</u> (B2a)
Assets Acquired Under Capital Leases	\$ <u>-</u> (B2b)
Adjusted 2021-2022 General Fund Expenditures [(B)+(B1s)-(B2s)]	\$ <u><u>8,467,330.98</u></u> (B3)
4% of Adjusted 2021-2022 General Fund Expenditures [(B3) times .04]	\$ <u>338,693.24</u> (B4)
Enter Greater of (B4) or \$250,000	\$ <u>338,693.24</u> (B5)
Increased by: Allowable Adjustment *	\$ <u><u>23,343.00</u></u> (K)
Maximum Unassigned Fund Balance [(B5)+(K)]	\$ <u><u>362,036.24</u></u> (M)

#### SECTION 2

Total General Fund - Fund Balances @ 6/30/2022 (Per A FR Budgetary Comparison Schedule C-1)	\$ <u>2,547,406.80</u> (C)
Decreased by:	
Year-End Encumbrances	\$ <u>1,371,626.90</u> (C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	\$ <u>-</u> (C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures**	\$ <u>100,000.00</u> (C3)
Other Restricted Fund Balances ****	\$ <u>713,743.66</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><u>362,036.24</u></u> (U1)

**REGULAR DISTRICT (continued):**

**SECTION 3**

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

**Recapitulation of Excess Surplus as of June 30, 2022**

Reserved Excess Surplus - Designated for Subsequent Year's Expenditures \*\* \$           100,000.00 (C3)  
Reserved Excess Surplus \*\*\* [(E)] \$                                     - (E)  
  
Total Excess Surplus [(C3)+(E)] \$           100,000.00 (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, effective for the year ending June 30, 2016 the 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.
- (J5) Maintenance of Equity Aid and State Military Impact Aid received July 2022

**Detail of Allowable Adjustments**

Impact Aid	\$ <u>                    -</u>	(H)
Sale & Lease-back	\$ <u>                    -</u>	(I)
Extraordinary Aid	\$ <u>          20,691.00</u>	(J1)
Additional Nonpublic School Transportation Aid	\$ <u>          2,652.00</u>	(J2)
Current Year School Bus Advertising Revenue Recognized	\$ <u>                                    -</u>	(J3)
Family Crisis Transportation Aid	\$ <u>                                    -</u>	(J4)
Maintenance of Equity and State Military Impact Aid Received July 2022	\$ <u>                                    -</u>	(J5)
 Total Adjustments [(H)+(I)+J1)+(J2)+(J3)+(J4)+(J5)]	\$ <u>          23,343.00</u>	(K)

\*\* This amount represents the June 30, 2022 Excess Surplus (C3 above) and must be included in the Audit Summary Line 90031.

\*\*\* Amounts must agree to the June 30, 2022 ACFR and must agree to Audit Summary Line 90030.

\*\*\*\* Amount for Other Restricted 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. School District requests should be submitted to the Division of Administration and Finance prior to September 30.

**REGULAR DISTRICT (continued):**

**Detail of Other Restricted Fund Balance**

**Statutory Restrictions:**

Approved Unspent Separate Proposal	\$ -
Sale/Lease-Back Reserve	\$ -
Capital Reserve	\$ 579,902.42
Maintenance Reserve	\$ 125,326.00
Emergency Reserve	\$ -
Tuition Reserve	\$ -
School Bus Advertising 50% Fuel Offset Reserve - Current Year	\$ -
School Bus Advertising 50% Fuel Offset Reserve - Prior Year	\$ -
Impact Aid General Fund Reserve (Sections 8002 and 8003)	\$ -
Impact Aid Capital Fund Reserve (Sections 8007 and 8008)	\$ -
Unemployment Reserve	\$ 8,515.24
Other State/Government Mandated Reserve	\$ -
[Other Restricted Fund Balance Not Noted Above] ****	\$ -
 Total Other Restricted Fund Balance	 \$ 713,743.66 (C4)

**SHREWSBURY SCHOOL DISTRICT  
AUDIT RECOMMENDATIONS SUMMARY  
YEAR ENDED JUNE 30, 2022**

**SCHOOL DISTRICT**

Recommendations:

1. Administrative Practices and Procedures

None

2. Financial Planning, Accounting and Reporting

Finding 2022-001 (Financial Statement Finding 2022-003): That the District implement controls to ensure that proper supporting documentation is maintained.

Finding 2022-002 (Financial Statement Finding 2022-001): That the School District implement internal controls to ensure that a complete and accurate general ledger is maintained and financial reports are reviewed regularly for accuracy.

Finding 2022-003\* (Financial Statement Finding 2022-002): That bank reconciliations be completed accurately and timely and reconciled to the general ledger.

Finding 2022-004 (Financial Statement Finding 2022-004): That the District maintain and complete and accurate general ledger and review line items for potential over-expenditures.

3. School Purchasing Programs

None

4. School Food Service

None

5. Student Body Activities

None

6. Application for State School Aid

Finding 2022-005: That greater care be taken to ensure that a sufficient audit trail is provided for all entries on the application for state school aid.

7. Pupil Transportation

None

8. Facilities and Capital Assets

None

9. Miscellaneous

None

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 except those marked with an asterisk above.