

**KENILWORTH BOARD OF EDUCATION**

**AUDITOR'S MANAGEMENT REPORT**

**COUNTY OF UNION**

**JUNE 30, 2017**

**ROBERT A. HULSART & COMPANY  
CERTIFIED PUBLIC ACCOUNTANTS  
2807 HURLEY POND ROAD, SUITE 100  
WALL, NEW JERSEY 07719**

# AUDITORS MANAGEMENT REPORT ON ADMINISTRATIVE FINDINGS

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# Robert A. Hulsart and Company

CERTIFIED PUBLIC ACCOUNTANTS

ARMOUR S. HULSART, C.P.A., R.M.A., P.S.A. (1959-1992)  
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## REPORT OF INDEPENDENT AUDITORS

Honorable President and Members  
of the Board of Education  
Kenilworth School District  
County of Union, 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 general purpose financial statements of the Board of Education of the Kenilworth School District in the County of Union for the year ended June 30, 2017, and have issued our report thereon dated November 20, 2017.

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 Kenilworth 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.

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Licensed Public School Accountant  
No. 322  
**ROBERT A. HULSART AND COMPANY**

November 20, 2017

## **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 Monies, the activities of the Board of Education, 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 Bond**

<b><u>Name</u></b>	<b><u>Position</u></b>	<b><u>Amount</u></b>
Vincent A. Gonnella	Board Secretary/School Business Administrator	\$ 80,000.00
Jeanne K. Decker	Treasurer	250,000.00

There is a Public Employees' Faithful Performance Blanket Position Bond under the blanket policy covering all other employees with multiple coverage of \$250,000.00.

#### **Tuition Charges**

A comparison of tentative tuition charges and actual certified tuition charges was made. The Board made a proper adjustment to the billings to sending districts for the increase/decrease in per pupil costs in accordance with *N.J.A.C. 6A:23-3.1(f)3*.

### **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, certifications, or supporting documentation.

#### **Payroll Account**

The net salaries of all employees of the Board were deposited in the Payroll Account. Employees' payroll deductions and employer's share of fringe benefits were deposited in the Payroll Agency Account.

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

Salary withholdings were promptly remitted to the proper agencies.

### **Reserve for Encumbrances and Accounts Payable**

A review of outstanding issued purchase orders was made as of June 30, for proper classification of orders as reserve for encumbrances and accounts payable. No exceptions were noted.

### **Classification of Expenditures**

The coding of expenditures was tested for proper classification in accordance with *N.J.A.C. 6A:23-2.2(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.

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

Our review of the financial and accounting records maintained by the Board Secretary disclosed no reportable conditions. The records were in good order.

### **Treasurer's Records**

The Treasurer's records were in agreement with the records of the Board Secretary. All reconciliations were properly done.

### **Elementary and Secondary Education Act (E.S.E.A.)/Improving America's Schools Act (IASA as reauthorized by the No Child Left Behind Act of 2001)**

The E.S.E.A. No Child Left Behind financial exhibits are contained within the Special Revenue Section of the CAFR. This section of the CAFR documents the financial position pertaining to projects under Title I, Title IIA and Title III of the E.S.E.A.

The study of compliance for E.S.E.A. indicated the following areas of noncompliance and/or questionable costs:

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

The district's Special Projects were approved as listed on Schedule A and Schedule B located in the CAFR.

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

The financial exhibits are contained within the Special Revenue Section of the CAFR. This section of the CAFR documents the financial position pertaining to the aforementioned special projects.

The study of compliance for the special projects indicated no areas of noncompliance.

### **T.P.A.F. Reimbursement**

Our audit procedures included a test of the biweekly reimbursement forms filed with Department of Education for district employees who are members of the Teachers Pension and Annuity Fund. No exceptions were noted.

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

The amount of the expenditure charged to the current year's Final Report(s) for all federal awards for the school district to reimburse the State for the TPAF/FICA payments made by the State on-behalf of the school district for those employees whose salaries are identified as being paid from federal fund was made prior to the end of the 60 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**

Effective July 1, 2015 N.J.S. 18A:18A-3 was amended to read as follows:

- 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 \$40,000 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 before the Legislature as section 15 of this bill) of section 9 of P.L. 1971, c.198 (C.40A:11-9) the board of education may establish that the bid threshold may be up to \$40,000.00. Such authorization may be granted for each contract or by a general delegation of the power to negotiate and award such contracts pursuant to this section.

Vincent Gonnella has been designated Certified Purchasing Officer by the Board of Education with the bid threshold at \$40,000.

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. N.J.S. 18A:18A-5 may be awarded for a period not exceeding 12 consecutive months.

N.J.S. 18A:18A-4 is amended to read as follows:

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

Effective July 1, 2015 and thereafter the bid threshold in accordance with N.J.S.A. for Transportation Contracts 18A:39-3 is \$18,800.00.

## **School Purchasing Programs (Continued)**

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

The board of education has the responsibility of determining whether the expenditures in any category will exceed the statutory thresholds within the fiscal 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.

The results of our 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 provisions of N.J.S.A. 18A:18A-4.

### **School Food Service Fund**

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

The food services for 2016-17 were awarded to Maschio's Inc. on their proposal of a management fee of \$8,129 with a guaranteed break even for the district. The food service provider was in compliance with all statutes and regulations.

The financial transactions and statistical records of the School Food Services were maintained in satisfactory condition. The financial accounts, meal count records and eligibility applications were reviewed on a test-check basis.

The number of meals claimed for reimbursement was verified against sales and meal count records. As part of the claims review process the Edit Check Worksheet was completed. Reimbursement vouchers were timely filed, and meals claimed agreed with meal count records.

Applications for free and reduced price meals were reviewed for completeness and accuracy. The number of free and reduced price meals claimed as served did not exceed the number of valid applications on file, times the number of operating days. The free and reduced price meal policy is uniformly administered throughout the School System. The required verification procedures for free and reduced price applications were completed and available for review.

Cash receipts and bank records were reviewed for timely deposits per state guidelines.

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

The cash disbursement records reflected expenditures for program related goods and services. The District deposited and expended program monies in accordance with N.J.S.A. 18A:17-34, and 19-1 through 19-4.1. 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.

### **School Food Service Fund – (Continued)**

U.S.D.A commodities were received and a separate inventory was maintained on a first-in, first-out basis.

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

The 2016-17 operations produced a net gain of \$15,758.

### **GAAP Accounting Implementation**

The school district's double entry system of accounting records were maintained in accordance with the Department of Education's prescribed GAAP Technical Systems Manual, pursuant to N.J.S.A. 18:A4-14 and N.J.A.C. 6:20-2A.

### **Application for State School Aid**

Our audit procedures included a test of information reported in the October 15, 2016 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 workpapers without exception. The information that was included on the workpapers was verified without exception. 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 written procedures appear to be adequate for the recording of student enrollment data.

### **Pupil Transportation**

Our audit procedures included a test of on roll status reported in the 2016-17 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 purchases of goods and services.

### **Student Activities**

During our review of the student activity funds, no exceptions were noted.



**Follow-Up on Prior Year Findings**

There were no prior year audit findings.

**Acknowledgment**

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

**2% Calculation of Excess Surplus**

2016-17 Total General Fund Expenditures Per the CAFR	\$ 26,533,778
Decreased by:	
On Behalf TPAF Pension and Social Security	<u>(2,957,681)</u>
Adjusted 2016-17 General Fund Expenditures	<u>\$ 23,576,097</u>
2% of Adjusted 2016-17 General Fund Expenditures	\$ 471,522
Increased by Allowable Adjustments	<u>60,238</u>
Maximum Unassigned Fund Balance	<u>\$ 531,760</u>

**Section 2**

Total General Fund – Fund Balance @ 6-30-17	\$ 3,159,615
Decreased by:	
Reserved for Encumbrances	(151,835)
Other Reserves	(2,076,020)
Designated for Subsequent Years Expenditures – Maintenance Reserve	(250,000)
Designated for Subsequent Years Expenditures	<u>(150,000)</u>
Total Unassigned Fund Balance	<u>\$ 531,760</u>
Designated for Subsequent Years Expenditures – Excess Surplus	\$ 0
Reserved Fund Balance – Excess Surplus	<u>0</u>
	<u>\$ 0</u>

**Section 3****Detail of Allowable Adjustments**

Extraordinary Aid	<u>\$ 60,238</u>
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**Detail of Other Reserved Fund Balance**

Capital Reserve	\$ 1,776,020
Maintenance Reserve	<u>300,000</u>
	<u>\$ 2,076,020</u>

KENILWORTH SCHOOL DISTRICT

APPLICATION FOR STATE SCHOOL AID SUMMARY

ENROLLMENT AS OF OCTOBER 15, 2016

	2017-18 Application for State School Aid						Sample for Verification						Private Schools for Handicapped				
	Reported On		Reported on		Errors		Sample Selected		Verified Per		Errors Per Registers		Reported On	Sample for	Sample	Sample	
	A.S.S.A. on Roll	Workpapers on Roll	Full	Shared	Full	Shared	from Workpapers	Registers on Roll	Full	Shared	Full	Shared	A.S.S.A. as	Verification	Verified	Errors	
	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Full	Shared	Private Schools				
Half Day Preschool - 4yrs	26		26				26		26								
Full Day Kindergarten	76		76				76		76								
One	69		69				69		69								
Two	76		76				76		76								
Three	91		91				91		91								
Four	81		81				81		81								
Five	86		86				86		86								
Six	74		74				74		74								
Seven	129		129				129		129								
Eight	115		115				115		115								
Nine	92		92				92		92								
Ten	96	3	96	3			96	3	96	3							
Eleven	81	10	81	10			81	10	81	10							
Twelve	94	8	94	8			94	8	94	8							
Subtotal	1186	21	1186	21	0	0	1186	21	1186	21	0	0	0	0	0	0	0
Special Ed. - Elementary	80		80				80		80				6	6	6		
Special Ed. - Middle School	50		50				50		50				3	3	3		
Special Ed. - High School	56	14	56	14			56	14	56	14			9	9	9		
Subtotal	186	14	186	14	0	0	186	14	186	14	0	0	18	18	18	0	0
Co. Voc. - Regular																	
Co. Voc. - Ft. Post Sec.																	
Totals	1372	35	1372	35	0	0	1372	35	1372	35	0	0	18	18	18	0	0
Percentage Error					0%	1%					0%	0%					7%

KENILWORTH SCHOOL DISTRICT

APPLICATION FOR STATE SCHOOL AID SUMMARY

ENROLLMENT AS OF OCTOBER 15, 2016

	<u>Low Income</u>			<u>Sample for Verification</u>			<u>Resident LEP Not Low Income</u>			<u>Sample for Verification</u>		
	<u>Reported on A.S.S.A. as Low Income</u>	<u>Reported on Workpapers as Low Income</u>	<u>Errors</u>	<u>Sample Selected from Workpapers</u>	<u>Verified to Application and Register</u>	<u>Sample Errors</u>	<u>Reported on A.S.S.A. as LEP</u>	<u>Reported on Workpapers as LEP</u>	<u>Errors</u>	<u>Sample Selected From Workpapers</u>	<u>Verified to Test Score &amp; Register</u>	<u>Sample Errors</u>
Half Day Preschool 4yrs												
Full Day Kindergarten	10	10		8	8		3	3		3	3	
One	13	13		11	11		3	3		3	3	
Two	13	13		9	9		3	3		3	3	
Three	14	14		8	8		4	4		4	4	
Four	13	13		4	4		1	1		1	1	
Five	15	15		6	6		1	1		1	1	
Six	14	14		5	5							
Seven	30	30		18	18		1	1		1	1	
Eight	16	16		10	10							
Nine	18	18		9	9							
Ten	18	18		7	7							
Eleven	18	18		5	5		2	2		2	2	
Twelve	17.5	17.5		5	5							
Subtotal	<u>209.5</u>	<u>209.5</u>	<u>0</u>	<u>105</u>	<u>105</u>	<u>0</u>	<u>18</u>	<u>18</u>	<u>0</u>	<u>18</u>	<u>18</u>	<u>0</u>
Special Ed. - Elementary	16	16		14	14		1	1		1	1	
Special Ed. - Middle School	17	17		10	10							
Special Ed. - High School	18.5	18.5		7	7							
Subtotal	<u>51.5</u>	<u>51.5</u>	<u>0</u>	<u>31</u>	<u>31</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>0</u>
Totals	<u>261</u>	<u>261</u>	<u>0</u>	<u>136</u>	<u>136</u>	<u>0</u>	<u>19</u>	<u>19</u>	<u>0</u>	<u>19</u>	<u>19</u>	<u>0</u>
Percentage Error			<u>0%</u>			<u>0%</u>			<u>0%</u>			<u>0%</u>

TRANSPORTATION

	<u>Reported on DRTRS by DOE</u>	<u>Reported on DRTRS by District</u>	<u>Errors</u>	<u>Tested</u>	<u>Verified</u>	<u>Errors</u>		<u>Reported</u>	<u>Recalculated</u>
	Reg. - Public Schools	11.5	11.5		11.5	11.5			Avg. Mileage - Regular Including Grade PK Students
Transported - Non-Public	0	0		0	0		Avg. Mileage - Regular Excluding Grade PK Students	17.7	17.7
Special Ed. - Regular	3	3		3	3		Avg. Mileage - Special Ed. With Special Needs	11	11
Special Needs - Private	29	29		29	29				
Totals	<u>43.5</u>	<u>43.5</u>	<u>0</u>	<u>43.5</u>	<u>43.5</u>	<u>0</u>			
Percentage Error						<u>0%</u>			

KENILWORTH SCHOOL DISTRICT

APPLICATION FOR STATE SCHOOL AID SUMMARY

ENROLLMENT AS OF OCTOBER 15, 2016

	<u>Resident LEP - Low Income</u>			<u>Sample for Verification</u>		
	<u>Reported on A.S.S.A. as LEP</u>	<u>Reported on Workpapers as LEP</u>	<u>Errors</u>	<u>Sample Selected From Workpapers</u>	<u>Verified to Test Score &amp; Register</u>	<u>Sample Errors</u>
Half Day Preschool						
Full Day Kindergarten	7	7		7	7	
One	2	2		2	2	
Two	4	4		4	4	
Three	4	4		4	4	
Four	1	1		1	1	
Five						
Six	1	1		1	1	
Seven	1	1		1	1	
Eight	1	1		1	1	
Nine						
Ten	1	1		1	1	
Eleven	1	1		1	1	
Twelve	3	3		3	3	
Subtotal	<u>26</u>	<u>26</u>	<u>0</u>	<u>26</u>	<u>26</u>	<u>0</u>
Special Ed. - Elementary	2	2		2	2	
Special Ed. - Middle School						
Special Ed. - High School						
Subtotal	<u>2</u>	<u>2</u>	<u>0</u>	<u>2</u>	<u>2</u>	<u>0</u>
Totals	<u>28</u>	<u>28</u>	<u>0</u>	<u>28</u>	<u>28</u>	<u>0</u>
			<u>0%</u>			<u>0%</u>

SCHEDULE OF MEAL COUNT ACTIVITY

KENILWORTH SCHOOL DISTRICT

FOOD SERVICE FUND

NUMBER OF MEALS SERVED AND (OVER)/UNDERCLAIM

ENTERPRISE FUND

FOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>Program</u>	<u>Meal Category</u>	<u>Meals Claimed</u>	<u>Meals Verified</u>	<u>Difference</u>	<u>Rate</u>	<u>(Over)/ Under Claim</u>
National School Lunch (Regular Rate)	Paid	45,012	45,012		\$ 0.340 *	-
	Reduced	9,755	9,755		2.815	-
	Free	<u>29,850</u>	<u>29,850</u>		3.215	-
	Total Net Overclaim	<u>84,617</u>	<u>84,617</u>	<u>-</u>		<u>-</u>
School Breakfast Program (Regular Rate)	Paid	30	30		\$ 0.290	
	Reduced	25	25		1.410	
	Free	<u>180</u>	<u>180</u>		1.710	
	Total Net Overclaim	<u>235</u>	<u>235</u>	<u>-</u>		<u>-</u>
School Breakfast Program (Severe Needs Rate)	Paid	697	697		\$ 0.290	
	Reduced	425	425		1.740	
	Free	<u>2,744</u>	<u>2,744</u>		2.040	
	Total Net Overclaim	<u>3,866</u>	<u>3,866</u>	<u>-</u>		<u>-</u>

\* - \$.06 for Federal PB Lunch - Healthy Hunger-Free Kids Act

KENILWORTH SCHOOL DISTRICTNET CASH RESOURCE SCHEDULENET CASH RESOURCES DID NOT EXCEED 3 MONTHS OF EXPENDITURESPROPRIETARY FUNDS - FOOD SERVICEFOR THE FISCAL YEAR ENDED JUNE 30, 2017

<u>Net Cash Resources:</u>		<u>Food Service</u> <u>G - 1/2</u>
CAFR	<b>Current Assets</b>	
G-1	Cash & Cash Equivalents	\$ 113,321
G-1	Accounts Receivables	28,805
	<b>Current Liabilities</b>	
G-1	Less Deferred Revenue & Payables	<u>(19,475)</u>
	<b>Net Cash Resources</b>	<u>\$ 122,651 (A)</u>
 <u>Net Adjustment Total Operating Expense:</u>		
G-2	Total Operating Expenses	428,308
G-2	Less Depreciation	<u>(3,980)</u>
	Adjusted Total Operating Expenses	<u>424,328 (B)</u>
 <u>Average Monthly Operating Expense:</u>		
	B / 10	<u>\$ 42,433 (C)</u>
 <u>Three Times Monthly Average</u>		
	3 X C	<u>\$ 127,298</u>
Total in (A)		\$ 122,651
Less Total in (D)		<u>(127,298)</u>
Net		<u>\$ (4,647)</u>

**KENILWORTH SCHOOL DISTRICT  
SUMMARY  
AUDIT YEAR - 2016-2017**

**Recommendations**

- 1 Administrative Practices & Procedures  
None
- 2 Financial Planning, Accounting & Reporting  
None
- 3 School Purchasing Programs  
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
- 10 Follow-up on Prior Year Findings  
None