

**TOWNSHIP OF CRANFORD
SCHOOL DISTRICT
COUNTY OF UNION, NEW JERSEY**

**AUDITORS' MANAGEMENT REPORT ON
ADMINISTRATIVE FINDINGS –
FINANCIAL, COMPLIANCE AND PERFORMANCE
FOR THE FISCAL YEAR ENDED
JUNE 30, 2024**

**CRANFORD PUBLIC SCHOOL DISTRICT
UNION COUNTY, NEW JERSEY**

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

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Independent Auditors' Report

**Honorable President and Members
of the Board of Education
Cranford Public School District
County of Union
Cranford, New Jersey**

We have audited, in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and audit requirements as prescribed by Office of School Finance, Department of Education, State of New Jersey, the basic financial statements of the Board of Education of the Cranford Public School District, County of Union, New Jersey, as of and for the year ended June 30, 2024, and have issued our report thereon dated January 2, 2025.

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 and use of the Cranford Public School District Board of Education's management, Board of Education members, others within the entity, and the New Jersey Department of Education and is not intended to be and should not be used by anyone other than these specific parties. However, this report is a matter of public record and its distribution is not limited.

PKF O'Connor Davies, LLP

January 2, 2025
Cranford, New Jersey

A handwritten signature in black ink that reads "Anthony Branco". The signature is written in a cursive style.

Anthony Branco, CPA
Licensed Public School Accountant, No. 2515

ADMINISTRATIVE FINDINGS
FINANCIAL, COMPLIANCE AND PERFORMANCE REPORTING

SCOPE OF AUDIT

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

ADMINISTRATIVE PRACTICES AND PROCEDURES

Insurance

Fire insurance coverage was carried in the amounts as detailed on Exhibit J-20 of the District's ACFR. The details of the various additional insurance coverages by the Board are also presented on this Exhibit. No attempt was made to determine the adequacy of coverage as part of this report. Adequacy of coverage is the responsibility of the Board of Education.

Official Bonds

The following positions were covered by Surety Bonds:

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Robert J. Carfagno	Business Administrator/ Board Secretary	\$ 375,000.00

The surety bond coverage for the Board Secretary/Business Administrator exceeded the minimum requirement as promulgated by the Department of Education.

P.L.2020,c.44

Our audit procedures included an inquiry and subsequent review of health benefit data required per N.J.S.A.18A:16-13.3 (Chapter 44) submitted for the year on audit. The Chapter 44 summary report was reviewed for reasonableness and timeliness.

The data submitted did include all health benefit plans offered by the District.

The District data certification was completed by the chief school administrator. The District Chapter 44 data was submitted timely.

Tuition Charges

A comparison of tentative tuition charges and actual certified tuition charges was made. Differences in actual costs, as certified by the Department of Education pursuant to the provisions of N.J.A.C. 6A: 23-3.1(f) 3, from estimated costs billed by the Board during the period were adjusted as required.

FINANCIAL PLANNING, ACCOUNTING AND REPORTING

Examination of Claims

Claims were examined for the period under review and were found to be in good order. No discrepancies were noted 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. Tests were made of these records with no exceptions noted.

Salary withholdings were promptly remitted to the proper agencies, including health benefits withholding due to general fund.

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

Employee Position Control Roster

An inquiry and subsequent review of the Position Control Roster did not identify and inconsistencies between the payroll records, employee benefit records and the general ledger accounts to where wages are posted.

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 identified.

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 test 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-8.3*. As a result of the procedures performed, no coding errors were noted.

FINANCIAL PLANNING, ACCOUNTING AND REPORTING (Cont'd.)

Travel

Tests were performed to determine the existence of required policy documents and the District's compliance with same with respect to the timely approval and appropriate reimbursement rates for approved travel. No exceptions were noted.

Investment of Idle Funds

During the year ended June 30, 2024, the Board had all of the idle funds in its governmental fund types invested in interest bearing accounts. The existing practices allow the Board to maximize investment income without exposing Board funds to market related risks to investment principal.

Board Secretary's Records

The minutes maintained by the Board Secretary were in good condition.

The financial and accounting records maintained by the Board Secretary were found to be in good condition.

Capital Assets

During the period under review the capital asset accounting and reporting system was maintained satisfactorily to provide for all the required financial information for the preparation of the statement of changes in capital assets in the District's basic financial statements.

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

The E.S.E.A./NCLB 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.

The study of compliance for E.S.E.A. indicated no instances of noncompliance and/or questionable costs.

Other Special Federal and/or State Projects

The District's special projects were approved as listed on Schedule (K-3) and (K-4) located in the ACFR.

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 ACFR. This section of the ACFR documents the financial position pertaining to the aforementioned special projects.

FINANCIAL PLANNING, ACCOUNTING AND REPORTING (Cont'd.)

T.P.A.F. Reimbursement

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

T.P.A.F. Reimbursement to the State for Federal Salary Expenditures

The amount of the expenditures charged to the current year's Final Reports for all federal awards for the 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.

Non-Public State Aid

Our review of Nonpublic State Aid completion reports disclosed no exceptions.

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 currently \$20,200 for 2023-2024.

The District 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.

The results of our examination, performed on a test basis, 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 provisions 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 FUND

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 all children throughout the age of 18, as well as persons over 18 with disabilities as defined in the regulations.

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 students during the emergency.

The District does not participate in food service federal and/or state programs. Accordingly, the school food service fund was not subject to the expanded CNP audit requirements prescribed by the New Jersey Department of Agriculture.

Student Body Activities

During our audit of the student activity funds, we did not note any exceptions

Application for State School Aid (A.S.S.A.)

Because the General State Aid Cluster was not tested as a major program in the 2024 fiscal year, our audit procedures did not include a test of information reported in the October 13, 2023 Application for State School Aid (ASSA) for on-roll, private schools for the handicapped, low-income and bilingual. We did agree the ASSA summary report to the underlying District working papers without exception. We also performed a review of the District procedures related to its completion.

The District maintained workpapers on the prescribed state forms or their equivalent.

The District written procedures are adequate for the recording of student enrollment data.

Pupil Transportation

Because Transportation Aid was not tested as a major program in the 2024 fiscal year, our audit procedures did not include a test of on-roll status reported in the 2023-2024 District Report of Transported Resident Students (DRTRS). We did agree the information presented on the DRTRS by the County/NJDOE and compared to the information presented by the District without exception.

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.

Testing for Lead of All Drinking Water in Educational Facilities

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

Follow-Up on Prior Years' Findings

In accordance with *Government Auditing Standards*, our procedures included a review of all prior year recommendations. As there were no recommendations contained in the prior year report, no corrective actions were required.

There were no audit reports issued by the Office of Fiscal Accountability and Compliance (OFAC) during the 2024 fiscal year.

Acknowledgement

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

SCHEDULE OF COSTS OF EDUCATION PER PUPIL

CRANFORD PUBLIC SCHOOL DISTRICT
COSTS OF EDUCATION PER PUPIL
FOR THE FISCAL YEAR ENDED JUNE 30, 2024
(MEMORANDUM ONLY)

Costs of Education:

Instruction:

Regular Programs	\$ 21,869,046.67
Special Education	8,525,182.98
Other Instructional Programs	<u>2,649,341.51</u>

Total Instruction	33,043,571.16
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Total Undistributed Expenditures*	<u>59,692,650.46</u>
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Total Costs of Education	92,736,221.62
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Average Daily Enrollment	<u>3,732.42</u>
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Costs of Education Per Pupil	<u><u>\$ 24,846.14</u></u>
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Note: The above calculation excludes capital outlay expenditures, including the costs of instructional equipment.

* Includes \$2,467,392.87 of "on-behalf" payments by State of New Jersey for T.P.A.F. Social Security and \$15,490,254.00 for T.P.A.F. for Pension.

SCHEDULE OF AUDITED ENROLLMENTS

**CRANFORD PUBLIC SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 13, 2023**

	2023-2024 Application for State School Aid						Sample for Verification						Private Schools for Disabled				
	Reported on A.S.S.A.		Reported on Workpapers		Errors		Sample Selected From		Verified per Registers		Errors per Register		Reported on A.S.S.A.	Sample for			
	On Roll		On Roll				Workpapers		On Roll		On Roll		Private Schools	Reported on Workpapers	Verifi- cation	Sample Verified	Sample Errors
	Full	Shared	Full	Shared			Full	Shared	Full	Shared	Full	Shared					
Half Day Preschool - 3 Years Old	23.0		23.0				-	-	-	-							
Half Day Preschool - 4 Years Old	7.0		7.0				-	-	-	-							
Half Day Kindergarten	197.0		197.0				-	-	-	-							
Full Day Kindergarten		63.0		63.0			-	-	-	-							
One	263.0		263.0				-	-	-	-							
Two	268.0		268.0				-	-	-	-							
Three	251.0		251.0				-	-	-	-							
Four	262.0		262.0				-	-	-	-							
Five	260.0		260.0				-	-	-	-							
Six	256.0		256.0				-	-	-	-							
Seven	247.0		247.0				-	-	-	-							
Eight	268.0		268.0				-	-	-	-							
Nine	226.0		226.0				-	-	-	-							
Ten	202.0	4.0	202.0	4.0			-	-	-	-							
Eleven	220.0	6.0	220.0	6.0			-	-	-	-							
Twelve	195.0	5.0	195.0	5.0			-	-	-	-							
Adult High School (15+ credits)																	
Adult High School (1-14 credits)																	
Subtotals	3,145.0	78.0	3,145.0	78.0													
Special Ed - Elementary	205.0		205.0										10.0	10.0	-	-	
Special Ed - Middle School	166.0		166.0										10.0	10.0	-	-	
Special Ed - High School	205.0	24.0	205.0	24.0									18.0	18.0	-	-	
Sent to CSSD																	
Subtotals	576.0	24.0	576.0	24.0									38.0	38.0			
Totals	3,721.0	102.0	3,721.0	102.0									38.0	38.0			
Percentage Error																	

SCHEDULE OF AUDITED ENROLLMENTS

**CRANFORD PUBLIC SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 13, 2023**

	Low Income			Sample for Verification			Resident LEP Low Income			Sample for Verification		
	Reported on A.S.S.A. As Low Income	Reported on Workpapers As Low Income	Errors	Sample Selected From Workpapers	Verified to Application And Register	Sample Errors	Reported on A.S.S.A. as LEP low Income	Reported on Workpapers as LEP low Income	Errors	Sample Selected from Workpapers	Verified to Test Score and Register	Sample Errors
Half Day Kindergarten	1.0	1.0		-	-							
Kindergarten				-	-							
One	4.0	4.0		-	-							
Two	2.0	2.0		-	-							
Three	1.0	1.0		-	-							
Four	2.0	2.0		-	-							
Five	2.0	2.0		-	-							
Six	4.0	4.0		-	-							
Seven	5.0	5.0		-	-							
Eight	1.0	1.0		-	-							
Nine	3.0	3.0		-	-							
Ten	2.0	2.0		-	-							
Eleven	2.0	2.0		-	-		1.0	1.0		-	-	
Twelve	3.0	3.0		-	-							
Subtotals	32.0	32.0					1.0	1.0				
Special Ed - Elementary	6.0	6.0		-	-							
Special Ed - Middle	9.0	9.0		-	-							
Special Ed - High	7.5	7.5		-	-							
Subtotals	22.5	22.5										
Co. Voc. - Regular												
Co. Voc. Ft. Post Sec												
Totals	54.5	54.5					1.0	1.0				
Percentage Error												

Transportation								
	Reported on DRTRS by DOE	Reported on DRTRS by District	Errors	Tested	Verified	Errors	Reported	Recalculated
Reg. - Public Schools	197.0	197.0		-	-		4.6	4.6
Reg - Special Ed.	13.0	13.0		-	-		9.9	9.9
Transported - Non-Public & AIL	75.0	75.0		-	-		1.9	1.9
Special Needs	73.0	73.0		-	-			
Courtesy	11.0	11.0		-	-			
Totals	369.0	369.0						
Percentage Error								

Reg. Avg. Mileage
Spec Avg. Mileage - Special Ed. With Special Needs
Courtesy Avg. Mileage

SCHEDULE OF AUDITED ENROLLMENTS**CRANFORD PUBLIC SCHOOL DISTRICT
APPLICATION FOR STATE SCHOOL AID SUMMARY
ENROLLMENT AS OF OCTOBER 13, 2023**

	Resident LEP NOT Low Income			Sample for Verification		
	Reported on A.S.S.A as NOT Low Income	Reported on Workpapers as NOT Low Income	Errors	Sample Selected From Workpapers	Verified per Test Score and Register	Sample Errors
Half Day Preschool						
Half Day Kindergarten	1.0	1.0		-	-	
Full Day Kindergarten				-	-	
One	1.0	1.0		-	-	
Two	4.0	4.0		-	-	
Three	2.0	2.0		-	-	
Four	3.0	3.0		-	-	
Five	1.0	1.0		-	-	
Six	1.0	1.0		-	-	
Seven	3.0	3.0		-	-	
Eight	1.0	1.0		-	-	
Nine	2.0	2.0		-	-	
Ten				-	-	
Eleven				-	-	
Twelve	1.0	1.0		-	-	
Adult High School (15+ credits)	-	-		-	-	
Adult High School (1-14 credits)	-	-		-	-	
Subtotals	20.0	20.0				
Special Ed-Elementary	2.0	2.0		-	-	
Special Ed - Middle School				-	-	
Special Ed - High School				-	-	
Subtotals	2.0	2.0				
C. Voc. - Regular						
C. Voc. Ft. Post Sec.						
Totals	22.0	22.0				
Percentage Error						

CRANFORD PUBLIC SCHOOL DISTRICT

EXCESS SURPLUS CALCULATION

June 30, 2024

SECTION 1 - Regular District

B. 2% Calculation of Excess Surplus

2023-24 Total General Fund Expenditures per the ACFR, Ex. C-1	\$ 94,446,767.05	(B)
Increased by:		
Transfer from Capital Outlay to Capital Projects Fund	\$ -	(B1a)
Transfer from Capital Reserve to Capital Projects Fund	\$ -	(B1b)
Transfer from General Fund to SRF for PreK-Regular	\$ -	(B1c)
Transfer from General Fund to SRF for PreK-Inclusion	\$ -	(B1d)
Decreased by:		
On-Behalf TPAF Pension & Social Security	\$ 17,957,646.87	(B2a)
Assets Acquired Under Capital Leases	\$ 660,046.82	(B2b)
Adjusted 2023-24 General Fund Expenditures [(B) + (B1s) - (B2s)]	<u>\$ 75,829,073.36</u>	(B3)
2% of Adjusted 2023-24 General Fund Expenditures [(B3) times .02]	<u>\$ 1,516,581.47</u>	(B4)
Enter Greater of (B4) or \$250,000	<u>\$ 1,516,581.47</u>	(B5)
Increased by: Allowable Adjustment*	<u>\$ 589,975.00</u>	(K)
Maximum Unreserved/Undesignated Fund Balance [(B5) + (K)]	<u>\$ 2,106,556.47</u>	(M)

SECTION 2

Total General Fund - Fund Balances at 6-30-2024 (Per ACFR Budgetary Comparison Schedule C-1)	\$ 2,352,926.36	(C)
Decreased by:		
Year-end Encumbrances	\$ 152,466.69	(C1)
Legally Restricted - Designated for Subsequent Year's Expenditures	\$ -	(C2)
Legally Restricted - Excess Surplus - Designated for Subsequent Year's Expenditures**		(C3)
Other Restricted Fund Balances****	<u>\$ 230,391.57</u>	(C4)
Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures	<u>\$ 845,331.00</u>	(C5)
Assigned Fund Balance - Unreserved - Designated for Subsequent Year's Expenditures - ARRA SEMI	\$ -	(C6)
Total Unassigned Fund Balance [(C)-(C1)-(C2)-(C3)-(C4)-(C5)-(C6)]	<u>\$ 1,124,737.10</u>	(U1)

CRANFORD PUBLIC SCHOOL DISTRICT

EXCESS SURPLUS CALCULATION

June 30, 2024

SECTION 3

Restricted Fund Balance - Excess Surplus ***

[(U1)-(M)] IF NEGATIVE ENTER -0-

\$ - (E)

Recapitulation of Excess Surplus as of June 30, 2024

Reserved Excess Surplus - Designated for Subsequent Year's

Expenditures **

\$ - (C3)

Reserved Excess Surplus *** [(E)]

\$ - (E)

Total Excess Surplus [(C3)+(E)]

\$ - (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, 2015 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.

(J5) Maintenance of Equity Aid and State Military Impact Aid received July 2024

Detail of Allowable Adjustments

Impact Aid

\$ - (H)

Sales & Lease-back

\$ - (I)

Extraordinary Aid

\$ 555,850.00 (J1)

Additional Nonpublic School Transportation Aid

\$ 34,125.00 (J2)

Current Year School Bus Advertising Revenue Recognized

\$ - (J3)

Family Crisis Transportation Aid

\$ - (J4)

Maintenance of Equity Aid and State Military Impact Aid received July 2024

\$ - (J5)

Total Adjustments [(H)+(I)+(J1)+(J2)+(J3)+(J4)+(J5)]

\$ 589,975.00 (K)

CRANFORD PUBLIC SCHOOL DISTRICT

EXCESS SURPLUS CALCULATION

June 30, 2024

** This amount represents the June 30, 2023 Excess Surplus (C3 above) and must be included in the Audit Summary Line 90031.

*** Amount must agree to the June 30, 2024 ACFR and the sum of the two lines must agree to Audit Summary Line 90030.

**** Amount for Other Reserved Fund Balances must be detailed for each source. Use in the excess surplus calculation of any legal reserve that is not state mandated or that is not legally imposed by any other type of government, such as the judicial branch of government, must have Departmental approval. District requests should be submitted to the Office of School Finance prior to September 30.

Detail of Other Restricted Fund Balance

Statutory restrictions:

Approved unspent separate proposal	\$ -
Sale/lease-back reserve	\$ -
Capital reserve	\$ 1.00
Maintenance reserve	\$ -
Emergency reserve	\$ -
Waiver offset reserve - Designated for subsequent year	\$ -
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	\$ -
Impact Aid Capital Fund Reserve	\$ -
Unemployment Reserve	\$ 230,390.57
[Other Restricted Fund Balance not noted above]****	\$ -

Total Other Restricted Fund Balance \$ 230,391.57 (C4)

**CRANFORD PUBLIC SCHOOL DISTRICT
AUDIT RECOMMENDATIONS SUMMARY
FOR THE FISCAL YEAR ENDED JUNE 30, 2024**

Recommendations:

1. Administrative Practices and Procedures

None

2. Financial Planning, Accounting and 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. Internal Control Documentation

None

9. Miscellaneous

None

10. Status of Prior Year Audit Findings/Recommendations

There were no prior year recommendations. No correction action was required.