

**Whitmore Lake Public Schools**

**SUPPLEMENTARY INFORMATION  
TO FINANCIAL STATEMENTS  
(FEDERAL AWARDS)**

**June 30, 2006**

Whitmore Lake Public Schools

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Principals

Dale J. Abraham, CPA  
Michael T. Gaffney, CPA  
Steven R. Kirinovic, CPA  
Aaron M. Stevens, CPA  
Eric J. Glashouwer, CPA



**ABRAHAM & GAFFNEY, P.C.**  
Certified Public Accountants

745 Barclay Circle, Suite 335,  
PO Box 70067  
Rochester Hills, MI 48307  
(248) 844-2550  
FAX: (248) 844-2551

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE  
TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Board of Education  
Whitmore Lake Public Schools  
Whitmore Lake, Michigan

Compliance

We have audited the compliance of Whitmore Lake Public Schools with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to the major Federal programs for the year ended June 30, 2006. The Whitmore Lake Public Schools' major Federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major Federal programs are the responsibility of Whitmore Lake Public Schools' administration. Our responsibility is to express an opinion on Whitmore Lake Public Schools' compliance based on our audit.

We conducted our audit of compliance 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 OMB Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the major Federal programs occurred. An audit includes examining, on a test basis, evidence about Whitmore Lake Public Schools' compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Whitmore Lake Public Schools' compliance with those requirements.

In our opinion, the Whitmore Lake Public Schools complied, in all material respects, with the requirements referred to above that are applicable to the major Federal programs for the year ended June 30, 2006. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is described in the accompanying schedule of findings as item #2006-1.

Internal Control Over Compliance

The administration of Whitmore Lake Public Schools is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to Federal programs. In planning and performing our audit, we considered Whitmore Lake Public Schools' internal control over compliance with requirements that could have a direct and material effect on the major Federal programs in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control structure that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to the major Federal programs being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Whitmore Lake Public Schools as of and for the year ended June 30, 2006, and have issued our report thereon dated August 22, 2006. Our audit was performed for the purpose of forming opinions on the financial statements that collectively compromise Whitmore Lake Public Schools' basic financial statements. The accompanying schedule of expenditures of Federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the Board of Education and administration of Whitmore Lake Public Schools, the pass-through grantors, and the U.S. Departments of Agriculture, Health and Human Services and Education and is not intended to be used by anyone other than these specified parties.

*Abraham & Gaffney, P.C.*

ABRAHAM & GAFFNEY, P.C.  
Certified Public Accountants

August 22, 2006

## Whitmore Lake Public Schools

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For Year Ended June 30, 2006

Federal Grantor/ Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Restated Program or Award Amount	(Memo Only) Restated Prior Years' Expenditures
U.S. DEPARTMENT OF EDUCATION				
Passed Through State Department of Education				
E.S.E.A. Title I	84.010			
2005-06 Regular - Part A		0615300506	\$ 48,940	\$ -
Title V LEA Allocation	84.298			
2005-06		0602500506	526	-
Technology Literacy Challenge Grants	84.318			
2004-05 Ed Tech - Formula Grant		0542900405	1,463	1,377
2005-06 Ed Tech - Formula Grant		0642900506	<u>913</u>	<u>-</u>
			2,376	1,377
Improving Teacher Quality	84.367			
2004-05 Regular		0505200405	29,055	29,002
2004-05 Carryover		0505200506	9,836	-
2005-06		0605200506	<u>38,880</u>	<u>-</u>
			77,771	29,002
Passed Through State Department of Education and Livingston Intermediate School District				
Drug-Free Schools Program	84.186			
2004-05		N/A	4,077	4,077
2005-06		N/A	<u>3,950</u>	<u>-</u>
			8,027	4,077
Passed Through State Department of Education and Washtenaw Intermediate School District				
Special Education IDEA	84.027A <sup>(h)</sup>			
2003/2004 Carryover		N/A	47,260	46,390
2004/2005 Regular		N/A	290,455	267,762
2004/2005 Carryover		N/A	30,667	-
2005/2006 Regular		N/A	<u>249,413</u>	<u>-</u>
			617,795	314,152
Preschool	84.173A <sup>(h)</sup>			
2005/2006 Regular		N/A	6,262	-
Early On Program	84.181A			
2005/2006 Regular		N/A	<u>13,702</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF EDUCATION			775,399	348,608

<u>July 1, 2005</u>		<u>Cash Receipts/ In-Kind Payments</u>	<u>June 30, 2006</u>		<u>Revenue</u>	<u>Expenditures</u>	<u>Balance</u>
<u>Restated Inventory/ Cash or (Payables)</u>	<u>Restated Accrued or (Deferred) Revenue</u>		<u>Accrued or (Deferred) Revenue</u>				<u>June 30, 2006</u>
							<u>Inventory/ Cash or (Payables)</u>
\$ -	\$ -	\$ 48,940	\$ -	\$ 48,940	\$ 48,940	\$ 48,940	\$ -0-
-	-	526	-	526	526	526	-0-
-	-	86	-	86	86	86	-0-
<u>-</u>	<u>-</u>	<u>913</u>	<u>-</u>	<u>913</u>	<u>913</u>	<u>913</u>	<u>-0-</u>
-0-	-0-	999	-0-	999	999	999	-0-
-	-	53	-	53	53	53	-0-
-	-	9,836	-	9,836	9,836	9,836	-0-
<u>-</u>	<u>-</u>	<u>38,880</u>	<u>-</u>	<u>38,880</u>	<u>38,880</u>	<u>38,880</u>	<u>-0-</u>
-0-	-0-	48,769	-0-	48,769	48,769	48,769	-0-
( 381 )	381	381	-	-	-	-	-0-
<u>-</u>	<u>-</u>	<u>3,950</u>	<u>-</u>	<u>3,950</u>	<u>3,950</u>	<u>3,950</u>	<u>-0-</u>
( 381 )	381	4,331	-	3,950	3,950	3,950	-0-
( 10,070 )	10,070	10,070	-	-	-	-	-0-
( 89,538 )	89,538	89,538	-	-	-	-	-0-
-	-	13,630	16,185	29,815	29,815	29,815	( 16,185 )
<u>-</u>	<u>-</u>	<u>147,641</u>	<u>98,187</u>	<u>245,828</u>	<u>245,828</u>	<u>245,828</u>	<u>( 98,187 )</u>
( 99,608 )	99,608	260,879	114,375	275,643	275,643	275,643	( 114,375 )
-	-	6,262	-	6,262	6,262	6,262	-0-
<u>-</u>	<u>-</u>	<u>9,268</u>	<u>-</u>	<u>9,268</u>	<u>9,268</u>	<u>9,268</u>	<u>-0-</u>
( 99,989 )	99,989	379,974	114,375	394,357	394,357	394,357	( 114,375 )

## Whitmore Lake Public Schools

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED

For Year Ended June 30, 2006

<u>Federal Grantor/ Pass-Through Grantor Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Restated Program or Award Amount</u>	<u>(Memo Only) Restated Prior Years' Expenditures</u>
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed Through Washtenaw County				
Headstart Program	93.600 <sup>(e)</sup>			
2004/2005		N/A	\$ 136,125	\$ 130,406
2005/2006		N/A	<u>137,481</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			273,606	130,406
U.S. DEPARTMENT OF AGRICULTURE				
Passed Through State Department of Education				
School Breakfast Program	10.553 <sup>(f)(e)</sup>			
2004-05		51970	25,101	22,862
2005-06		61970	<u>25,441</u>	<u>-</u>
			50,542	22,862
National School Lunch Program	10.555 <sup>(f)(e)</sup>			
2004-05		51950,51960	105,935	94,384
2005-06		61950,61960	<u>104,768</u>	<u>-</u>
			210,703	94,384
Food Donation	10.550			
Entitlement commodities		81140	18,655	-
Bonus commodities		81140	<u>1,655</u>	<u>-</u>
			20,310	-0-
Child Care Food Program	10.558			
2004-05		51920,52010	1,156	-
2005-06		61920,62010	<u>10,725</u>	<u>-</u>
			<u>11,881</u>	<u>-</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE			<u>293,436</u>	<u>117,246</u>
TOTAL FEDERAL AWARDS			<u>\$ 1,342,441</u>	<u>\$ 596,260</u>

<u>July 1, 2005</u>		<u>Cash Receipts/ In-Kind Payments</u>	<u>June 30, 2006</u>		<u>Revenue</u>	<u>Expenditures</u>	<u>June 30, 2006</u>	
<u>Restated Inventory/ Cash or (Payables)</u>	<u>Restated Accrued or (Deferred) Revenue</u>		<u>Accrued or (Deferred) Revenue</u>	<u>Revenue</u>			<u>Inventory/ Cash or (Payables)</u>	<u>Cash or (Payables)</u>
<u>\$( 16,473 )</u>	<u>\$ 16,473</u>	<u>\$ 16,473</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -0-</u>	<u>\$ -0-</u>
<u>-</u>	<u>-</u>	<u>136,981</u>	<u>-</u>	<u>136,981</u>	<u>136,981</u>	<u>136,981</u>	<u>-</u>	<u>-0-</u>
<u>( 16,473 )</u>	<u>16,473</u>	<u>153,454</u>	<u>-0-</u>	<u>136,981</u>	<u>136,981</u>	<u>136,981</u>	<u>-</u>	<u>-0-</u>
<u>-</u>	<u>-</u>	<u>2,239</u>	<u>-</u>	<u>2,239</u>	<u>2,239</u>	<u>2,239</u>	<u>-0-</u>	<u>-0-</u>
<u>-</u>	<u>-</u>	<u>25,441</u>	<u>-</u>	<u>25,441</u>	<u>25,441</u>	<u>25,441</u>	<u>-0-</u>	<u>-0-</u>
<u>-0-</u>	<u>-0-</u>	<u>27,680</u>	<u>-0-</u>	<u>27,680</u>	<u>27,680</u>	<u>27,680</u>	<u>-0-</u>	<u>-0-</u>
<u>-</u>	<u>-</u>	<u>11,551</u>	<u>-</u>	<u>11,551</u>	<u>11,551</u>	<u>11,551</u>	<u>-0-</u>	<u>-0-</u>
<u>-</u>	<u>-</u>	<u>104,768</u>	<u>-</u>	<u>104,768</u>	<u>104,768</u>	<u>104,768</u>	<u>-0-</u>	<u>-0-</u>
<u>-0-</u>	<u>-0-</u>	<u>116,319</u>	<u>-0-</u>	<u>116,319</u>	<u>116,319</u>	<u>116,319</u>	<u>-0-</u>	<u>-0-</u>
<u>-</u>	<u>-</u>	<u>10,713</u>	<u>-</u>	<u>10,713</u> <sup>(a)</sup>	<u>10,713</u> <sup>(c)</sup>	<u>10,713</u> <sup>(c)</sup>	<u>-0-</u>	<u>-0-</u>
<u>-</u>	<u>-</u>	<u>1,655</u>	<u>-</u>	<u>1,655</u> <sup>(a)</sup>	<u>1,655</u> <sup>(c)</sup>	<u>1,655</u> <sup>(c)</sup>	<u>-0-</u>	<u>-0-</u>
<u>-0-</u>	<u>-0-</u>	<u>12,368</u>	<u>-0-</u>	<u>12,368</u>	<u>12,368</u>	<u>12,368</u>	<u>-0-</u>	<u>-0-</u>
<u>-</u>	<u>-</u>	<u>1,156</u>	<u>-</u>	<u>1,156</u>	<u>1,156</u>	<u>1,156</u>	<u>-0-</u>	<u>-0-</u>
<u>-</u>	<u>-</u>	<u>10,725</u>	<u>-</u>	<u>10,725</u>	<u>10,725</u>	<u>10,725</u>	<u>-0-</u>	<u>-0-</u>
<u>-0-</u>	<u>-0-</u>	<u>11,881</u>	<u>-0-</u>	<u>11,881</u>	<u>11,881</u>	<u>11,881</u>	<u>-0-</u>	<u>-0-</u>
<u>-0-</u>	<u>-0-</u>	<u>168,248</u>	<u>-0-</u>	<u>168,248</u>	<u>168,248</u>	<u>168,248</u>	<u>-0-</u>	<u>-0-</u>
<u>\$( 116,462 )</u>	<u>\$ 116,462</u>	<u>\$ 701,676</u> <sup>(d)</sup>	<u>\$ 114,375</u>	<u>\$ 699,586</u> <sup>(h)</sup>	<u>\$ 699,586</u> <sup>(b)</sup>	<u>\$ 699,586</u> <sup>(b)</sup>	<u>\$( 114,375 )</u>	<u>\$( 114,375 )</u>

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

June 30, 2006

**NOTE A: BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards includes the Federal grant activity of Whitmore Lake Public Schools and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*.

**NOTE B: SUMMARY OF SIGNIFICANT EXPLANATIONS OF SCHEDULE**

The following descriptions identified below as (a) through (g) represent explanations that cross reference to amounts on the Schedule of Expenditures of Federal Awards.

- (a) The current year revenues for the Food Donation Program are determined based on the 2002/03 guidance provided previously from the Michigan Department of Education Administrative Policy Number 7. The amounts reported in this schedule as commodities received were taken from the Recipient Entitlement Balance Report which is in agreement in all material respects with the District's reported amounts.
- (b) The expenditures reported in this schedule are in agreement with the amounts reported in the financial statements and financial reports. The financial reports tested, including claims for advances and reimbursements, were materially correct, complete, accurate, and timely and contain information that is supported by the books and records from which the financial statements have been prepared.
- (c) The amount of out of conditioned commodities due to spoilage or shrinkage included in expenditures is immaterial to the Schedule of Expenditures of Federal Awards taken as a whole.
- (d) The amounts reported in this schedule as cash received are in agreement with the current payment amounts in the Grants Section Auditor's Report.
- (e) Denotes programs tested as "major program".
- (f) Denotes programs required to be clustered by the United States Department of Agriculture.
- (g) Denotes programs required to be clustered by the United States Department of Education.
- (h) Agrees to total revenues from Federal sources per financial statements.

Principals

Dale J. Abraham, CPA  
Michael T. Gaffney, CPA  
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Eric J. Glashouwer, CPA



**ABRAHAM & GAFFNEY, P.C.**

Certified Public Accountants

745 Barclay Circle, Suite 335,  
PO Box 70067  
Rochester Hills, MI 48307  
(248) 844-2550  
FAX: (248) 844-2551

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Education  
Whitmore Lake Public Schools  
Whitmore Lake, Michigan

We have audited the basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Whitmore Lake Public Schools as of and for the year ended June 30, 2006, which collectively comprise Whitmore Lake Public Schools' basic financial statements, and have issued our report thereon dated August 22, 2006. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Whitmore Lake Public Schools' internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Whitmore Lake Public Schools' basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of basic financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the management and Board of Education of Whitmore Lake Public Schools, the pass-through grantors, and the U.S. Departments of Health and Human Services, Agriculture and Education and is not intended to be used by anyone other than these specified parties.

*Abraham & Gaffney, P.C.*

ABRAHAM & GAFFNEY, P.C.  
Certified Public Accountants

August 22, 2006

Whitmore Lake Public Schools

SCHEDULE OF FINDINGS

For the Year Ended June 30, 2006

SUMMARY OF AUDITOR'S RESULTS

An unqualified opinion was issued on the basic financial statements. There were no reportable conditions disclosed by the audit of the basic financial statements. We noted no instances of noncompliance with laws, regulations, contracts and grants that could have a direct and material affect on the basic financial statements.

An unqualified opinion was issued on compliance for major programs. We did disclose one (1) finding regarding internal controls or compliance related to the major programs tested which is detailed below as Finding # 2006-1.

The major programs tested to cover 25 percent of the total Federal expenditures were the Headstart (CFDA 93.600) program and the National School Lunch and School Breakfast program cluster (CFDA 10.553 and 10.555). Total Federal expenditures for the year ended June 30, 2006 for the major programs tested were \$280,980, which is approximately 40 percent of total Federal expenditures. The District qualified as a low risk auditee.

The District had no Type A programs. Programs of less than \$300,000 were determined to be Type B programs.

FINDINGS/NONCOMPLIANCE

Reportable Conditions Related to Internal Controls Over the Basic Financial Statements.

None

Findings Related to Compliance with Requirements Applicable to the Basic Financial Statements.

None

Findings Related to Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133.

FINDING #2006-1 - EARMARKING - VERIFICATION OF FAMILY INCOME

*Program:* Headstart (CFDA 93.600)

*Condition:* During our testing of the District procedures for determining and verifying the low-income status of student families for a sample of ten (10) student files, we noted one (1) instance where the determination of low-income status was incorrect (i.e., counted unborn child as part of family size - would be over income limit if not counted). We noted another instance where the documentation to support either being a recipient of public assistance or explanation of how supported if no reportable family income was not on file.

*Criteria:* The Headstart program regulations require that at least 90 percent of the enrollees come from families whose income is below the official Federal poverty guidelines or who are receiving public assistance (income eligible). The family income must be verified by the Head Start grantee before determining that a child is income-eligible. Verification must include examination of any of the following: Individual Income Tax Form 1040, W-2 forms, pay stubs, pay envelopes, written statements from employers, or documentation showing current status as recipients of public assistance.

*Effect:* Because the District has not adequately supported the eligibility for the students identified above, the District may not have met the requirement that at least 90 percent of the enrollees come from families whose income is below the official Federal poverty guidelines or who are receiving public assistance (income eligible).

Whitmore Lake Public Schools

SCHEDULE OF FINDINGS - CONTINUED

For the Year Ended June 30, 2006

Findings Related to Compliance with Requirements Applicable to each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133 - continued.

FINDING #2006-1 - EARMARKING - VERIFICATION OF FAMILY INCOME - CONTINUED

*Recommendation:* We recommend the District review and revise procedures related to the determination and verification of the low-income status of student families to assure that the eligibility of all applicable students is appropriately documented.

*Response:* The District indicated that for the first instance noted above the Family Service Worker who enrolled the family stated that she was told by the Head Start grantee that she could count the unborn child as part of the family. In this instance, the family was only over-income for one month until the child's birth. The District also indicated that the files had been audited by the Head Start grantee.

The District indicated that for the 2006/2007 year both the Family Service Worker and the Early Childhood Coordinator reviewed the income and all forms related to the income verification. There will also be a Head Start grantee monitoring performed by the Service Managers that will also verify all incomes. Income will be closely audited and monitored as new families are enrolled.

Whitmore Lake Public Schools

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Year Ended June 30, 2006

FINDINGS/NONCOMPLIANCE

Reportable Conditions Related to Internal Controls Over the Basic Financial Statements.

No prior audit findings.

Findings Related to Compliance with Requirements Applicable to the Basic Financial Statements.

No prior audit findings.

Findings Related to Compliance with Requirements Applicable to Federal Awards and Internal Control Over Compliance in Accordance with OMB Circular A-133.

No prior audit findings.