

TOWN OF WAREHAM, MASSACHUSETTS

REPORTS ON FEDERAL AWARD PROGRAMS

FISCAL YEAR ENDED JUNE 30, 2009

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**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**

100 Quannapowitt Parkway
Suite 101
Wakefield, MA 01880
T. 781-914-1700
F. 781-914-1701
www.powersandsullivan.com

To the Honorable Board of Selectmen
Town of Wareham, Massachusetts

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Wareham, Massachusetts, as of and for the year ended June 30, 2009, which collectively comprise the Town of Wareham, Massachusetts' basic financial statements and have issued our report thereon dated July 30, 2010. The report was qualified due to the fact that we were unable to obtain sufficient audit evidence to satisfy ourselves as to accuracy of the amounts reported in several areas of the financial statements. The Town's control activities for its accounting system did not completely reconcile the balances of cash and receivables nor did the Town completely reconcile the activity of the general fund, special revenue funds, capital projects fund and enterprise funds. Except as discussed in the preceding sentences, 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 the Town of Wareham, Massachusetts' internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Wareham, Massachusetts' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Town of Wareham, Massachusetts' internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Town of Wareham, Massachusetts' ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Town of Wareham, Massachusetts' financial statements that is more than inconsequential will not be prevented or detected by the Town of Wareham, Massachusetts' internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Town of Wareham, Massachusetts' internal control. We consider finding numbers 09-01 through 09-08, in the accompanying schedule of findings and questioned costs, to be material weaknesses in internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Wareham, Massachusetts' 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 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 or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain other matters that we reported to management of the Town of Wareham, Massachusetts in a separate letter dated July 30, 2010.

This report is intended solely for the information and use of management, Board of Selectmen, others within the entity, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Bowers + Sullivan".

July 30, 2010



100 Quannapowitt Parkway
Suite 101
Wakefield, MA 01880
T. 781-914-1700
F. 781-914-1701
www.powersandsullivan.com

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 Honorable Board of Selectmen
Town of Wareham, Massachusetts

Compliance

We have audited the compliance of the Town of Wareham, Massachusetts, 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 each of its major federal programs for the fiscal year ended June 30, 2009. The Town of Wareham, Massachusetts' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Town of Wareham, Massachusetts' management. Our responsibility is to express an opinion on the Town of Wareham, Massachusetts' 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 Non-Profit 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 a major federal program occurred.

An audit includes examining, on a test basis, evidence about the Town of Wareham, Massachusetts' 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 the Town of Wareham, Massachusetts' compliance with those requirements.

In our opinion, the Town of Wareham, Massachusetts, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the fiscal year ended June 30, 2009.

Internal Control Over Compliance

The management of the Town of Wareham, Massachusetts is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Town of Wareham, Massachusetts' internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town of Wareham, Massachusetts' internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis.

A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Wareham, Massachusetts, as of and for the fiscal year ended June 30, 2009, and have issued our report thereon dated July 30, 2010. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the Town of Wareham, Massachusetts', 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 management, Board of Selectmen, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Bowers + Sullivan".

July 30, 2010

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2009

<u>Federal Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Expenditures</u>
U.S. DEPARTMENT OF AGRICULTURE:		
<u>Passed through Massachusetts Department of Elementary and Secondary Education:</u>		
Food Donation	10.550	46,763
School Breakfast Program	10.553	159,349
National School Lunch Program	10.555	480,892
Special Milk Program for Children	10.556	2,497
Summer Food Service Program for Children	10.559	<u>3,217</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE		<u>692,718</u>
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:		
<u>Direct Programs:</u>		
Community Development Block Grants-Entitlement Grants	14.218	<u>506,899</u>
U.S. DEPARTMENT OF JUSTICE:		
<u>Passed through State Department of Fish, Wild Life and Environmental Law Enforcement:</u>		
Clean Vessel Act	15.616	<u>7,859</u>
U.S. DEPARTMENT OF EDUCATION:		
<u>Passed through Massachusetts Department of Elementary and Secondary Education:</u>		
Title 1 Grants to Local Educational Agencies	84.010	967,039
Special Education Grants to States	84.027	824,251
Career and Technical Education - Basic Grants to States	84.048	7,838
Safe and Drug Free Schools and Communities State Grants	84.186	13,769
Twenty-First Century Community Learning Centers	84.287	242,072
State Grants for Innovative Programs	84.298	32
Education Technology State Grant	84.318	65,859
Mathematics and Science Partnerships	84.366	1,080
Improving Teacher Quality State Grants	84.367	176,366
State Fiscal Stabilization Fund - Education State Grants, Recovery Act	84.394	1,313,698
<u>Passed through State Department of Early Education and Care:</u>		
Special Education Preshool Grants	84.173	<u>5,176</u>
TOTAL U.S. DEPARTMENT OF EDUCATION		<u>3,617,180</u>
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:		
<u>Passed through State Department of Education:</u>		
Learn and Serve America School and Community Based Programs	94.004	<u>9,601</u>
TOTAL FEDERAL AWARD EXPENDITURES		<u>\$ 4,834,257</u>

See notes to schedule of expenditures of federal awards.

Note 1 - Definition of Reporting Entity

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the Town of Wareham, Massachusetts. All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other governmental agencies is included on the schedule.

Note 2 - Significant Accounting Policies

The accounting and reporting policies of the Town of Wareham, Massachusetts, are set forth below:

(a) Basis of Presentation - The accompanying Schedule of Expenditures of Federal Awards is presented on the modified accrual basis of accounting. Accordingly, grant expenditures are recognized when the related liabilities are incurred.

(b) National School Lunch Program - Program expenditures represent federal reimbursement for meals provided during the year.

Note 3 - Program Clusters

In accordance with Subpart A §_105 of OMB Circular No. A-133, *Audits of States, Local Governments and Non Profit Organizations*, certain programs have been clustered in determining major programs. The following represents the clustered programs:

<u>Name of Cluster/Program</u>	<u>CFDA Number</u>
Child Nutrition Cluster	
School Breakfast Program	10.553
National School Lunch Program	10.555
Special Milk Program for Children	10.556
Summer Food Service Program for Children	10.559
Special Education Cluster	
Special Education Grants to States	84.027
Special Education Preschool Grants	84.173

A. Summary of Auditors' Results

1. The auditors' report expresses a qualified opinion on the basic financial statements of the Town of Wareham, Massachusetts.
2. Material weaknesses relating to the audit of the financial statements are reported in the 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*.
3. No instances of noncompliance material to the basic financial statements of the Town of Wareham, Massachusetts, were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133.
5. The auditors' report on compliance for the major federal award programs for the Town of Wareham, Massachusetts, expresses an unqualified opinion.
6. There were no audit findings relative to the major federal award programs for the Town of Wareham, Massachusetts.
7. The programs tested as major grants include:

<u>Program Title</u>	<u>CFDA Number</u>
School Breakfast Program	10.553
National School Lunch Program	10.555
Special Milk Program for Children	10.556
Summer Food Service Program for Children	10.559
Title 1 Grants to Local Educational Agencies	84.010
Special Education Grants to States	84.027
Special Education Preschool Grants	84.173
State Fiscal Stabilization Fund – Education State Grants, Recovery Act	84.394

8. The threshold for distinguishing Types A and B programs was \$300,000.
9. The Town of Wareham, Massachusetts, was determined to be a high-risk auditee.

B. Findings-Financial Statements Audit**09-01: Reconciliation of Receivables**Comment

The Collector's role in the internal control system over accounts receivable is to collect unpaid bills, deposit the receipts in a timely manner and report the activity to the Town Accountant. The Collector's procedures must include maintaining detail records of the accounts receivable activity and balances. These records must be reconciled to the general ledger maintained by the Town Accountant.

The Town Accountant's role in the internal control system over accounts receivable is to record the activity in the general ledger as reported by the individual departments involved. For example, commitments and abatements of receivables are reported to the Town Accountant by the Assessor and collection and refunds are reported to the Town Accountant by the Collector. Like the Collector, the Town Accountant has the dual responsibility of assuring that receivable activity and balances reported on the general ledger agree to the detail records maintained by the Collector.

Based on our observations and discussions with management we noted that the Collector's detailed accounts receivable balances were not reconciled to the general ledger during the fiscal year. We also noted that journal entries were used to bring the general ledger balances in line with the Collector's detailed records as of June 30, 2009.

Reconciling both the activity and the ending balances of the accounts receivable is an integral control procedure over the most significant revenue sources of the Town. This omission of reconciliations does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements may occur and not be detected within a timely period by employees in the course of their normal duties. In simpler terms, the Town's ability to obtain the objectives of a proper system of internal controls is inhibited. Furthermore, the Town has lost the ability to ensure that key assets and revenues sources are adequately safeguarded.

Recommendation

Based on observations and discussions with management it seems evident that the Town is lacking a clearly defined process requiring the regular reconciling of the receivable accounts. By reconciling the accounts in a timely fashion management will be able to isolate and resolve any variances between the Collector and Town Accountant in a comprehensive and thorough manner.

In order to achieve an optimal control environment that will aid in the elimination of the material weakness over receivables we recommend that the Town overhaul the existing internal control structure. All current policies, procedures and practices must be documented and evaluated. At the end of the process the Town must formally document, in writing, new internal control policies and procedures.

Furthermore, management of the Town will want to consider the following suggestions when implementing new policies and procedures regarding the internal control over receivables:

- Designate someone who is separate from the daily commitment, collection and ledger activities affecting accounts receivable to be charged with the execution of the reconciliation process;
- Adjustments that are deemed necessary as a result of reconciling the accounts should be approved by appropriate officials and formally documented, in hard copy format, in a centralized journal entry file;
- All receivable balances should be reconciled at a monthly interval, and;
- On a semi-annual basis, at minimum, the Collector should perform an analysis of all outstanding receivables to determine the City's ability to actually collect the outstanding balances. Any balances that are deemed to be uncollectible should be presented to appropriate governing bodies for approval of account write-offs.

09-02: Reconciliation of Cash

Comment

The Treasurer's and Town Accountant's Office is responsible for completing timely reconciliations of the activity and balances of cash. We believe this function is the most important element of the overall internal financial controls of the Town. The lack of a complete and timely reconciliation is considered a material weakness.

Internal control procedures should be designed in a manner that ensures all activity is recorded in the cash book prepared by the Treasurer as the transactions occur. At the same time as the activity is being posted to the cash book a corresponding posting would be made to the general ledger maintained by the Town Accountant. The cash book balance and the general ledger cash balance should match at all times. At the end of each month the Treasurer would complete the reconciliation between the cash book and bank statements. The Treasurer and Accountant would then reconcile the cash book and general ledger.

Discussions with management indicate that monthly reconciliations have not occurred during fiscal year 2009 and through the date of this letter. We noted that there is a process in place for bank to cash book reconciliations. However, reconciliations between the general ledger and cashbook have only occurred at year end for audit purposes.

Recommendation

We recommend that management implement internal control procedures for completing monthly reconciliations between the general ledger and cash book to be completed in a timely manner.

09-03: BettermentsComment

The Town does not have proper controls or reconciliation procedures in place to account for betterments. Betterments arise from two sources; the first comes from the Water Pollution Control Facility (WPCF) when the Town adds neighborhoods to the sewer system the residents are assessed their share of the cost to be paid back as a lump sum or within a twenty year period of time, the second source comes from the Community and Economic Development Authority (CEDA) office, they assist residents that cannot afford to upgrade or replace their septic systems obtain the funding for these upgrades. These residents can pay monthly/yearly until the cost is paid off or they can pay off the balance when the property has been sold.

The activity of CEDA funded betterments is accounted for in the general fund while the activity related to the WPCF betterments is accounted for in the sewer enterprise fund. The lack of controls and reconciliation procedures in place leads to a situation in which activity can be posted to either fund in error and it would not be detected in a timely manner. As a result, the receivables in each fund have large variances between the general ledger and the detail. Management was not able to provide us with a complete reconciliation between all activity and ending balances.

Recommendation

We recommend that management evaluate the current system of internal controls and procedures that track the activity of betterments. Based on that evaluation, changes to the current systems should be made that will allow for a complete monthly reconciliation process that accurately accounts for betterment activity. The policies and procedures documentation needs to be in writing.

09-04: Reconciliation of Approved Budget from Town Meeting Votes to General LedgerComment

The Town was not able to provide a reconciliation of the fiscal year 2009 authorized budget between the Town Meeting votes, the tax recap and the general ledger. The lack of a budget reconciliation process is a breakdown which when looked at as part of the overall internal control structure of the Town is determined to be a material weakness.

The Town is responsible for monitoring the approved budget and assuring that funds are available to cover the appropriations and that the level of spending is in line with the amounts authorized at town meeting. The lack of procedures in place to reconcile the approved votes to the tax recap and the general ledger can lead to a situation in which line items are overspent, unallowable costs are paid, and department heads do not have accurate information to monitor current operations.

Recommendation

We recommend that the Town implement procedures to account for all financial votes authorized at town meeting by preparing a reconciliation of the votes to both the tax recap and the general ledger. This should be completed within a month after each town meeting that affects the fiscal budget.

09-05: Reconciliation of General Ledger Account and Fund BalancesComment

The Town was not able to provide a reconciliation of the fiscal year 2009 activity in many of its special revenue, capital projects, enterprise, general and internal service funds and accounts. We believe that there is a high likelihood that significant errors exist in the balances reported for many funds along with errors in the appropriation accounts. Some of the activities that are major concerns to us include the Community Preservation Fund and the Water Pollution Control Facility capital appropriations. It appears that errors in these activities may go back several years and therefore the financial impact could be significant. In addition, we are aware of variances in a significant number of grant balances between the Town ledgers and the balances maintained at the department. We are aware that the Town has reconciled many accounts subsequent to year end, however there are still a number of open reconciliations.

The lack of any formal reconciliation process is a material weakness in internal control. The responsibility for completing monthly reconciliations is equally shared between the Accountant and the Department responsible for managing the activity. Management needs to understand that many times when an error occurs in one fund there is a corresponding error in another fund. Most times the other fund is the General Fund which may have an adverse impact on Free Cash.

Recommendation

We recommend the Town develop a monthly reconciliation process to reconcile all current ledger activity with the departments as part of its monthly closing process. At the same time the Town will need to complete a full reconciliation of past years activity as soon as possible.

09-06: Health Insurance Trust Internal Service FundComment

The Town established a Self-Insured Health Insurance Trust Internal Service Fund in FY2005 to account for all of the activity of health and dental insurance activities. Over the first five years of operations, the Town did not have an adequate system of internal control over the financial accounting for this fund. Therefore the internal and external reporting of the activity did not properly reflect the activity. We consider this deficiency a material weakness in internal control.

This inaccurate reporting caused significant turmoil within the Town and could have led to some financial decisions that would have had serious financial implications. The Town hired our firm to complete a detailed analysis of the activity of the fund from inception and our detailed findings are included in that report. In summary, our major findings were that the same activity was not posted consistently from month-to-month; the account structure was inadequate; employer transfers from grants were not made each year; management lacked an understanding on how the fund operated; and management did not reconcile the activity.

Recommendation

We recommend that management develop and document a system of internal control over accounting, reconciliation and reporting for the trust's activity.

This will require a change to the account structure that will allow for reporting all revenues and expenses in their own account. It will require monthly reconciliation of all activities. It will require a monthly and annual reporting of all activity and a breakdown between the employee and employer share in compliance with MGL Chapter 32B. These changes may require reassignment of responsibilities between staff and departments.

09-07: Journal Entry Supporting Documentation

Comment

In the normal course of accounting for the activities of the Town the Town Accountant must make journal entries for a variety of reasons. Our review of the general journal entries revealed that many entries lack proper approval by a responsible employee. We also noted that the explanations accompanying the entries were inadequate in many instances. All journal entries should be accompanied by full explanation and by reference to adequate supporting data. Most of the entries that lacked the full explanation and supporting documentation related to the entries made by the prior Town Accountant.

Recommendation

We recommend the adoption of a policy whereby all journal entries will be approved by the Town Accountant or other designated member of management. All entries should be initialed by the preparer and the individual approving them in order to attribute responsibility to the appropriate individuals. Each journal entry must contain a full explanation and either the supporting documentation is attached or a reference on how to locate the documentation must be included.

09-08: General Ledger Account Balances

Comment

As part of our audit we compiled a listing of all special revenue account balances as reported in the general ledger by Department and forwarded this list to each respective Department Head for an independent verification of the balance. A similar process is a requirement that management should complete as part of its monthly closing process throughout the year.

There are many error types that could contribute to the overall variance of each account. However, it is clear that there are no reconciliation procedures being completed for these accounts by the various Departments and the Town Accountant's Office. All deficits will reduce the Town's free cash calculation as well as grant reporting may be inaccurate. Many of the accounts listed above are in deficit positions and management should determine if any deficits are permanent or temporary due to the cash flow of grants at year end.

We are also aware that management has not completed a historical reconciliation of the Water Pollution Control Facilities capital activity over the last several years along with the activities of the Community Preservation Fund. Management has indicated that they are uncertain as to whether the balances and activity of these accounts are substantially correct.

Management had similar concerns related to the Health Insurance Trust which once analyzed required significant adjustments. We have similar concerns related to the accounting and balances of the Water Pollution Control Facility and the Community Preservation Fund.

Recommendation

We recommend that the Town Accountant's Office work with Department Heads to reconcile all general ledger accounts related to the respective Departments and that these reconciliations take place on monthly basis going forward. Any permanent deficits must be identified and an action plan developed to eliminate the deficit.

We recommend that the Town complete a historical analysis of both Water Pollution Control Facilities capital activity and the activities of the Community Preservation Fund in order to prove the accuracy of the accounting. Until this information is available for us to audit, a scope limitation qualification will remain on our audit opinion.

C. Findings and Questioned Costs-Major Federal Award Program Audit

None

D. Prior Year Findings and Questioned Costs

None