

**REVIEW OF  
DISTRICT SCHOOL BOARD,  
CHARTER SCHOOL, AND  
CHARTER TECHNICAL CAREER CENTER  
2014-15 FISCAL YEAR AUDIT REPORTS**

Pursuant to Section 11.45(7)(b), Florida Statutes



Sherrill F. Norman, CPA  
Auditor General

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# REVIEW OF DISTRICT SCHOOL BOARD, CHARTER SCHOOL, AND CHARTER TECHNICAL CAREER CENTER 2014-15 FISCAL YEAR AUDIT REPORTS

Pursuant to Section 11.45(7)(b), Florida Statutes

## **SUMMARY**

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State law<sup>1</sup> requires certain district school boards and all charter schools and charter technical career centers (hereafter referred to as charter schools) to provide for annual financial audits conducted by independent certified public accountants (CPAs). Audit reports are required to be submitted to us within 45 days after delivery of the audit report to the charter school or district school board's governing body, but no later than 9 months after the end of the fiscal year.<sup>2</sup>

During the fiscal year ended June 30, 2015, there were 67 district school boards<sup>3</sup> and 643 charter schools in operation in the State of Florida. Pursuant to State law,<sup>4</sup> we reviewed the 2014-15 fiscal year audit reports received through June 6, 2016, for 20 district school boards and 623 charter schools and determined that the information was generally presented in accordance with generally accepted accounting principles (GAAP) and the audit reports generally complied with generally accepted government auditing standards (GAGAS) and Rules of the Auditor General.<sup>5</sup> However, we noted the following instances in which audit reports were not submitted, not submitted timely, or were not prepared in accordance with all applicable requirements:

**Finding 1:** Twenty charter schools, including 17 that closed or merged during or subsequent to the 2014-15 fiscal year, did not submit audit reports to us. Also, 3 district school boards and 6 charter schools submitted audit reports to us after the March 31, 2016, deadline. Additionally, although 2 district school boards and 24 charter schools submitted audit reports to us by the March 31, 2016, deadline, the reports were not submitted within 45 days of the audit report delivery to the entity's governing body.

**Finding 2:** Our completeness reviews of the audit reports disclosed instances of noncompliance with certain requirements, primarily related to the independent auditor's reports and financial statement note disclosures.

**Finding 3:** Our comprehensive reviews of 20 district school board audit reports and selected charter school audit reports disclosed certain instances of noncompliance with GAAP, GAGAS, and Federal *Single Audit Act* requirements.

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<sup>1</sup> Section 218.39(1), Florida Statutes.

<sup>2</sup> Section 218.39(7), Florida Statutes.

<sup>3</sup> Of the 67 district school boards, 20 were subject to 2014-15 fiscal year financial audits conducted by CPAs other than the Auditor General.

<sup>4</sup> Section 11.45(7)(b), Florida Statutes.

<sup>5</sup> Chapters 10.800 and 10.850, Rules of the Auditor General.

## **BACKGROUND**

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State Law<sup>6</sup> requires annual financial audits of each district school board and charter school. State law<sup>7</sup> defines a financial audit as an examination of financial statements in order to express an opinion on the fairness with which the statements are presented in conformity with generally accepted accounting principles (GAAP) and an examination to determine whether operations are properly conducted in accordance with legal and regulatory requirements. Financial audits must be conducted in accordance with auditing standards generally accepted in the United States and generally accepted government auditing standards (*Government Auditing Standards* issued by the Comptroller General of the United States).<sup>8</sup>

State law establishes several requirements that independent certified public accountants (CPAs) must follow when conducting financial audits of district school boards and charter schools. For example, the CPAs performing these financial audits must:

- Prepare a management letter that is included as a part of the financial audit report.<sup>9</sup>
- Discuss with the appropriate official(s) all findings that will be included in the financial audit report.<sup>10</sup>
- Conduct the audits in accordance with the Rules of the Auditor General.<sup>11</sup>

Additionally, State law<sup>12</sup> requires the entity's officer to provide a written statement of explanation or rebuttal concerning the audit findings, including corrective action to be taken. The officer's written statement is to be filed with the entity's governing body within 30 days after the delivery of the findings.

To assist auditors in complying with the requirements of generally accepted government auditing standards, and applicable laws, rules, and regulations, we developed rules<sup>13</sup> and audit report review guidelines that provide, among other things, procedural guidance for CPAs to follow to ensure compliance with financial audit requirements. These rules require that the scope of a financial audit include: an examination of the financial statements in order to express an opinion on them; an examination to determine whether operations are properly conducted in accordance with legal and regulatory requirements; an examination of any additional financial information necessary to comply with GAAP; and, when applicable, the additional activities necessary to determine compliance with the Federal *Single Audit Act Amendments of 1996*.<sup>14</sup> These rules and guidelines are made available on our Web site.

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<sup>6</sup> Sections 11.45(2)(d) and 218.39(1), Florida Statutes.

<sup>7</sup> Section 218.31(17), Florida Statutes.

<sup>8</sup> *Government Auditing Standards* incorporate by reference the auditing standards generally accepted in the United States (i.e., *American Institute of Certified Public Accountants Statements on Auditing Standards*).

<sup>9</sup> Section 218.39(4), Florida Statutes.

<sup>10</sup> Section 218.39(5), Florida Statutes.

<sup>11</sup> Section 218.39(7), Florida Statutes.

<sup>12</sup> Section 218.39(6), Florida Statutes.

<sup>13</sup> Chapters 10.800 and 10.850, Rules of the Auditor General.

<sup>14</sup> Title 31, Chapter 75, United States Code (Public Law 104-156).

# FINDINGS AND RECOMMENDATIONS

## Finding 1: Noncompliance – Audit Report Submission Requirements

State law<sup>15</sup> requires that the district school board or charter school submit the audit report and a written response to any report or management letter findings to us within 45 days after delivery of the audit report to the entity's governing body, but no later than 9 months after the end of the fiscal year. For the 2014-15 fiscal year, 20 district school boards and 643 charter schools were required to submit financial audit reports to us. Table 1 quantifies, as of June 6, 2016, the number of district school boards and charter schools that did not comply with the audit report submission requirements for the 2014-15 fiscal year.

**Table 1**  
**Noncompliance with Audit Report**  
**Submission Requirements**

<b>Noncompliance Type</b>	<b>District School Boards</b>	<b>Charter Schools</b>
Audit required, but report not submitted	-	20
Audit report submitted more than 9 months after June 30, 2015	3	6
Audit report submitted more than 45-days after the report was delivered to the entity's governing body	2	24

Regarding the noncompliance shown in Table 1:

- Twenty of the 643 charter schools in operation during the 2014-15 fiscal year did not submit the required audit report to us. Of these 20 charter schools, 17 closed or merged during or subsequent to the 2014-15 fiscal year. **EXHIBIT A** to this report includes a listing of the 20 charter schools.
- Three district school boards and 6 charter schools did not submit audit reports to us by March 31, 2016. **EXHIBIT B** to this report includes a listing of these district school boards and charter schools.
- Although 2 district school boards and 24 charter schools submitted audit reports to us by March 31, 2016, the reports were submitted 53 to 161 days after the delivery of the audit report to the entity's governing body. **EXHIBIT C** to this report includes a listing of these district school boards and charter schools.

District school boards and charter schools that fail to provide for audits may be subject to consequences prescribed by State law.<sup>16</sup> Timely audits are necessary to ensure that management and those charged with governance are promptly informed of control deficiencies and financial-related noncompliance. Additionally, timely filed audit reports provide for timely review by appropriate Federal and State oversight agencies.

<sup>15</sup> Section 218.39(7), Florida Statutes.

<sup>16</sup> Section 11.40(2), Florida Statutes.

**Recommendation: District school boards and charter schools should ensure that audit reports are timely completed and submitted in accordance with State law.**

## **Finding 2: Completeness Reviews**

We performed completeness reviews of all 20 district school board and 623 charter school audit reports submitted to us as of June 6, 2016, to determine whether the audit reports included the financial statements, note disclosures, reports, and other items required by generally accepted accounting principles (GAAP) and the Rules of the Auditor General; and the extent to which the audit reports complied, for selected significant matters, with GAAP, generally accepted government auditing standards (GAGAS), and Rules of the Auditor General, as applicable. State law<sup>17</sup> requires us to request from district school boards and charter schools any significant items omitted from audit reports and the district school boards and charter schools are to provide us with the requested items no later than 45 days after the date of our request.

Most of the audit reports subjected to our completeness reviews included audited financial statements and notes thereto, the required independent auditor's reports on the financial statements and on internal control over financial reporting and compliance (compliance report), and the independent accountant's report of district school board compliance with State law investment requirements. Additionally, most reports reviewed were generally presented in accordance with GAAP, GAGAS, and Rules of the Auditor General. However, we noted certain instances of noncompliance, many of which related to independent auditor's reports and financial statement note disclosures.

For example, independent auditor's reports on the financial statements did not address the auditor's responsibility for supplementary information presented for 38 (50 percent) of the 76 applicable charter school audit reports reviewed, and opinions on the audited financial statements did not correctly identify the individual opinion units upon which the auditor was opining for 164 (27 percent) of the 598 applicable charter school audit reports reviewed. In addition, financial statement note disclosures for 138 (23 percent) of the 590 applicable charter school audit reports reviewed did not disclose whether the amounts of settlements exceeded insurance coverage for each of the past 3 years and, if applicable, the excess amounts. **EXHIBIT D** to this report provides, by entity type, a summary of the deficiencies disclosed by our completeness reviews along with comparative prior year information.

We also sent letters to 5 district school boards and 27 charter schools requesting significant items that had been omitted from audit reports and concurrently provided a copy of the request letter to the respective entity auditors. Most of the items requested from the entities related to:

- Missing auditee responses to Federal program audit findings, compliance report findings, or management letter findings.
- Missing independent accountant's reports of district school board compliance with State law investment requirements.<sup>18</sup>

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<sup>17</sup> Section 11.45(7)(b), Florida Statutes.

<sup>18</sup> Section 218.415, Florida Statutes.

- Balance sheets that did not separately report information for each major governmental fund individually or nonmajor funds in the aggregate.

External parties rely on audits to provide independent assessments of the accuracy and completeness of the financial statements, as well as to provide a means for evaluating the effectiveness of an entity's internal controls and the extent to which an entity has complied with applicable laws, rules, regulations, contractual requirements, and bond covenants. Accordingly, it is important that the various components of the audit report, such as the independent auditor's report and management letter, financial statements, and notes to financial statements, be presented in accordance with GAAP, GAGAS, and Rules of the Auditor General so that the reader can form appropriate conclusions relating to the audited entity.

**Recommendation: District school boards, charter schools, and their auditors should ensure that audit reports contain information presented in accordance with applicable requirements.**

### Finding 3: Comprehensive Reviews

In addition to completeness reviews, we performed comprehensive reviews of selected audit reports for the 2014-15 fiscal year and noted errors and deficiencies. Specifically, we reviewed:

- Seventy (20 district school board and 50 charter school) audit reports to determine the extent of compliance, on a comprehensive basis, with GAAP, GAGAS, and Rules of the Auditor General, and noted deficiencies pertaining to financial statements, note disclosures (other than pension plans and other postemployment benefit plans), and required supplementary information (RSI).

For example, the financial statements for 6 (12 percent) of the 50 charter school audit reports we reviewed contained significant mathematical errors not related to rounding. These errors caused balance sheets not to balance or inconsistencies between the financial statements. Additionally, for 3 (7 percent) of the 43 applicable charter school audit reports we reviewed, we found certain financial data in the RSI management's discussion and analysis (MD&A) that did not agree with applicable data in the financial statements or notes to the financial statements. For example, 1 charter school reported ending net position of \$141,439 on the condensed statement of activities in the MD&A, which was \$56,606 less than the ending net position amount reported on the statement of activities in the financial statements.

- Fifty (20 district school board and 30 charter school) audit reports with pension plan note disclosures to determine the extent of compliance with GAAP and noted some deficiencies. For example, 7 (30 percent) of the 23 applicable charter school reports we reviewed did not include one or more required disclosures of pension-related deferred inflows and outflows of resources. Also, the notes for defined benefit plans for 3 (13 percent) of the 23 applicable charter school audit reports we reviewed did not include required disclosures of discount rates used to amortize pension liabilities.
- Twenty-six (20 district school board and 6 charter school) audit reports with other postemployment benefit (OPEB) plan note disclosures and RSI to determine the extent of compliance with GAAP and noted, for all 6 applicable charter schools (100 percent) and for 6 (30 percent) of the 20 district school boards, that the notes did not disclose amounts of plan member required contributions.
- Thirty-six (20 district school board and 16 charter school) audit reports to determine the extent of compliance with the Federal single audit reporting requirements. Rules of the Auditor General<sup>19</sup> require that the scope of the audit, when applicable, encompass the additional activities necessary to establish compliance with the Federal *Single Audit Act Amendments of 1996* and

<sup>19</sup> Sections 10.805(5) and 10.855(10), Rules of the Auditor General.

Office of Management and Budget (OMB) *Circular A-133*. Our review disclosed that the schedule of expenditures of Federal awards did not provide the name of the pass through entity and the identifying number assigned by the pass through entity for 10 (63 percent) of the 16 applicable charter school audit reports.

**EXHIBIT E** to this report provides a summary, by entity type, of the deficiencies disclosed by our comprehensive reviews. Because of the limited number of reports reviewed for each entity type, **EXHIBIT E** does not present comparative prior year information.

**Recommendation: District school boards and charter schools should ensure that their financial statements are mathematically correct and that note disclosures and RSI, including pension plan and OPEB disclosures, are presented in accordance with GAAP. In addition, we recommend that charter schools improve information reported on the schedule of expenditures of Federal awards to ensure the information complies with Federal requirements.**

## **OBJECTIVES, SCOPE, AND METHODOLOGY**

The objectives of this project were to determine whether the district school board and charter school audit reports submitted to us for our review:

- Complied with generally accepted governmental auditing standards (GAGAS), generally accepted accounting principles (GAAP), and Auditor General Rules;<sup>20</sup> and
- Were prepared by independent certified public accountants (CPAs) properly licensed by the Florida Board of Accountancy.

The scope of this project included a review of the 2014-15 fiscal year financial audit reports for 20 district school boards and 623 charter schools prepared by independent CPAs and submitted to us by June 6, 2016.

Our review of the audit reports was conducted in accordance with applicable GAGAS. Those standards require that we plan and perform the review to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our review objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our review objectives.

Our review was necessarily limited to the contents of the audit reports submitted to us and did not extend to an examination of the CPAs' working papers or a determination of whether the auditors followed all GAGAS in the actual conduct of the audits. Because our review was limited to the contents of the audit reports provided to us, the review cannot be used as the basis for determining the extent of an entity's compliance with applicable laws, rules, regulations, charters, contractual requirements, or bond covenants. Likewise, our review would not disclose whether the auditor reported all instances of noncompliance or reportable internal control deficiencies noted during the audit, or whether certain required financial disclosures were completely omitted from the audit report.

Due to the volume of reports included in this review, evaluation criteria from our rules and report review guidelines (as discussed in the **BACKGROUND** section of this report) were established in the following checklists: basic completeness review checklists and detailed comprehensive review checklists for the

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<sup>20</sup> Chapters 10.800 and 10.850, Rules of the Auditor General.

financial statements, financial statement note disclosures (other than pension plan, other postemployment benefit (OPEB) plan disclosures), pension plan note disclosures, OPEB plan note disclosures, and compliance with the Federal single audit reporting requirements. We applied the basic completeness review checklists and comprehensive checklists for OPEB plan note disclosures and Federal single audits, as applicable, to the 20 district school board and 623 charter school audit reports received by us through June 6, 2016. We applied the detailed comprehensive review checklists to the 20 district school board and 50 selected charter school audit reports. We applied the pension plan review checklists to the 20 district school board and 30 selected charter school audit reports.

## ***AUTHORITY***

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Section 11.45(7)(b), Florida Statutes, requires the Auditor General to review, in consultation with the Florida Board of Accountancy, all district school board and charter school financial audit reports prepared by independent certified public accountants (CPAs) and submitted pursuant to Section 218.39, Florida Statutes. Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our review of district school board and charter school audit reports prepared by independent CPAs for the 2014-15 fiscal year.



Sherrill F. Norman, CPA  
Auditor General

## EXHIBIT A

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### CHARTER SCHOOL 2014-15 FISCAL YEAR AUDIT REPORTS NOT RECEIVED AS OF JUNE 6, 2016

Number	Charter School
1	Acclaim Academy Charter School Duval Center <sup>a</sup>
2	Acclaim Academy Florida <sup>a</sup>
3	Acclaim Academy-Orange Charter <sup>a</sup>
4	Broward Charter School of Science and Technology <sup>a</sup>
5	Chautauqua Learn and Serve at The Arc of Walton County
6	Francis Marion Charter School
7	Francis Marion Military Academy
8	Igeneration Empowerment Academy of Broward County <sup>a</sup>
9	Lawrence Academy Middle School <sup>a</sup>
10	Lawrence Academy Senior High <sup>a</sup>
11	Leadership Academy West <sup>a</sup>
12	McKeel Academy of Technology <sup>a</sup>
13	New Generation Preparatory High School of Performing Arts <sup>a</sup>
14	New Millennium Charter School <sup>a</sup>
15	Noah's Ark International Charter School <sup>a</sup>
16	Scholar Preparatory Academy <sup>a</sup>
17	South McKeel Academy <sup>a</sup>
18	The Obama Academy For Boys <sup>a</sup>
19	The Red Shoe Charter School for Girls <sup>a</sup>
20	Transitions Elementary Charter School <sup>a</sup>

<sup>a</sup> School closed or merged during or subsequent to the 2014-15 fiscal year (a total of 17 charter schools).

## **EXHIBIT B**

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### **DISTRICT SCHOOL BOARD AND CHARTER SCHOOL 2014-15 FISCAL YEAR AUDIT REPORTS SUBMITTED AFTER MARCH 31, 2016**

<b>Number</b>	<b>District School Board</b>	<b>Date Report Received</b>	<b>Number of Days Late</b>
1	Escambia County District School Board	04/18/16	18
2	Lake County District School Board	04/18/16	18
3	Leon County District School Board	04/29/16	29

  

<b>Number</b>	<b>Charter School</b>	<b>Date Report Received</b>	<b>Number of Days Late</b>
1	Inlet Grove Community High School	04/14/16	14
2	James Madison Preparatory Charter High School	04/18/16	18
3	Key West Montessori Charter School	04/15/16	15
4	Polk State Chain of Lakes Collegiate Charter High School	04/09/16	9
5	Polk State Collegiate High School - Lakeland	04/09/16	9
6	Polk State Lakeland Gateway to College Charter High School	04/09/16	9

**9 Total Audit Reports Submitted after March 31, 2016**

## EXHIBIT C

### DISTRICT SCHOOL BOARD AND CHARTER SCHOOL 2014-15 FISCAL YEAR AUDIT REPORTS SUBMITTED MORE THAN 45 DAYS AFTER REPORT WAS DELIVERED TO THE ENTITY'S GOVERNING BODY

Number	District School Board	Number of Days Audit Report	
		Submitted After Delivery to Entity's Governing Body	Submitted Late
1	Brevard County District School Board	95	50
2	Hillsborough County District School Board	95	50
Number	Charter School		
1	Bay Haven Charter Academy Elementary School	54	9
2	Bay Haven Charter Academy Middle School	54	9
3	Berkley Elementary School	57	12
4	Big Pine Elementary Academy	83	38
5	Bridgeprep Academy of Tampa	124	79
6	Discovery Academy of Lake Alfred	64	19
7	Florida State University School	161	116
8	Marco Island Academy High School	73	28
9	Marco Island Charter Middle School	74	29
10	Micanopy Middle School	53	8
11	New Beginnings High School	62	17
12	North Bay Haven Charter Academy Elementary School	54	9
13	North Bay Haven Charter Academy Middle School	54	9
14	Ocean Studies Charter School	93	48
15	Okaloosa Academy	71	26
16	Our Children's Academy	56	11
17	Pinellas Preparatory Academy	160	115
18	Pinellas Primary Academy Charter School	161	116
19	Putnam Edge High School	89	44
20	Ridgeview Global Studies Academy	54	9
21	Seagull Academy for Independent Living	82	37
22	Sigsbee Charter School	141	96
23	The Learning Academy	81	36
24	Wayman Academy of the Arts	56	11

**26 Total Number of Audit Reports Not Submitted Within 45 Days After the Report was Delivered to the Entity's Governing Body (Reports were Submitted by March 31, 2016)**

## EXHIBIT D

### SUMMARY OF DEFICIENCIES NOTED DURING COMPLETENESS REVIEWS OF 2014-15 FISCAL YEAR AUDIT REPORTS

Description of Deficiencies	District School Board Audit Reports <sup>a</sup>				Charter School Audit Reports <sup>b</sup>			
	Number of Reports to Which Criteria Applied	Number of Reports with Deficiencies	Percent	Prior Fiscal Year Percent	Number of Reports to Which Criteria Applied	Number of Reports with Deficiencies	Percent	Prior Fiscal Year Percent
<b>Auditor's Report on the Financial Statements:</b>								
The opinion on the financial statements did not correctly identify the individual opinion units upon which the auditor was opining.	c	c	c	c	598	164	27	25
Introductory paragraph of the report did not correctly identify the individual opinion units.	c	c	c	c	598	159	27	24
The report did not disclose the auditor's responsibility for supplementary information that was presented.	c	c	c	c	76	38	50	43
<b>Auditor's Report on Internal Control Over Financial Reporting and Compliance:</b>								
The report did not include the auditee's written explanations or rebuttals for audit findings.	c	c	c	c	32	3	9	5
<b>Notes to Financial Statements:</b>								
The notes did not describe the types of transactions included in program revenues.	c	c	c	c	595	40	7	11
The notes did not disclose whether the amounts of settlements exceeded insurance coverage for each of the past 3 years and, if applicable, the excess amounts.	c	c	c	c	590	138	23	36
The notes did not describe the principal purposes of interfund transfers.	c	c	c	c	274	21	8	17
The notes did not disclose the purposes for interfund balances.	c	c	c	c	216	20	9	11
The notes did not identify the governmental funds typically used to liquidate long-term liabilities.	c	c	c	c	162	25	15	46
The notes did not disclose that the fiduciary funds are reported on the accrual basis of accounting.	c	c	c	c	132	60	45	43
The notes did not disclose the investment types authorized by legal or contractual provisions.	c	c	c	c	19	3	16	20
The notes did not disclose appropriate risk categories by investment type.	c	c	c	c	18	3	17	17
<b>Independent Accountant's Report:</b>								
The audit report excluded an opinion of whether the district school board complied with investment provisions of Section 218.415, Florida Statutes.	20	5	25	c	c	c	c	c

<sup>a</sup> A total of 20 district school board audit reports were included in our completeness review.

<sup>b</sup> A total of 623 charter school audit reports were included in our completeness review.

<sup>c</sup> Criteria not applicable to entity type or there were no reports for which the deficiency was noted.

## EXHIBIT E

### SUMMARY OF DEFICIENCIES NOTED DURING COMPREHENSIVE REVIEWS OF 2014-15 FISCAL YEAR AUDIT REPORTS

Description of Deficiencies	District School Board Audit Reports <sup>a</sup>			Charter School Audit Reports <sup>a</sup>		
	Number of Reports to Which Criteria Applied	Number of Reports with Deficiencies	Percent	Number of Reports to Which Criteria Applied	Number of Reports with Deficiencies	Percent
<b>Financial Statements:</b> Financial statements contained mathematical errors (nonrounding).	20	1	5	50	6	12
<b>Notes to Financial Statements (Other than Pension Plan and Other Postemployment Benefit (OPEB) Plan Disclosures):</b> The notes did not disclose that the government-wide financial statements reported only nonfiduciary activities and that fiduciary activities are reported only in the fund financial statements.	b	b	b	38	4	11
<b>Pension Plan Disclosures:</b> The notes did not disclose a schedule of the net amount of deferred inflows or deferred outflows of resources to be recognized as future period pension expense for each of the subsequent 5 years and in aggregate thereafter.	20	1	5	23	7	30
The notes did not include the required discount rate disclosures.	b	b	b	23	3	13
The notes did not disclose the employer's proportionate share of the collective total pension liability.	b	b	b	23	3	13
The notes did not disclose the measurement date and actuarial valuation date.	b	b	b	23	3	13
The notes did not disclose the pension expense amount recognized by the employer.	b	b	b	23	3	13
The notes did not include the pension related deferred inflows and outflows of resources classification disclosures.	b	b	b	23	3	13
The notes did not include the significant assumptions and other inputs used to measure the total pension liability.	b	b	b	18	3	17
<b>OPEB Plan Financial Statement Note Disclosures:</b> The notes did not disclose required contributions of plan members, either as a rate per member or a percentage of covered payroll.	20	6	30	6	6	100
<b>Required Supplementary Information:</b> Financial data included in the management's discussion and analysis did not agree with applicable data in the financial statements or the notes to financial statements.	20	1	5	43	3	7
<b>Federal Awards:</b> The Schedule of Expenditures of Federal Awards did not include the name of the pass through entity and the identifying number assigned by the pass through entity.	b	b	b	16	10	63

<sup>a</sup> The **OBJECTIVES, SCOPE, AND METHODOLOGY SECTION** of this report identifies the number of entities we selected for review.

<sup>b</sup> Criteria not applicable to entity type or there were no reports for which the deficiency was noted.