

**TOWN OF MASHPEE, MASSACHUSETTS**

**REPORTS ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING, COMPLIANCE AND  
FEDERAL AWARD PROGRAMS**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2012**

**TOWN OF MASHPEE, MASSACHUSETTS**  
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Certified Public Accountants

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**Independent Auditors' 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 Honorable Board of Selectmen  
Town of Mashpee, 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 Mashpee, Massachusetts, as of and for the fiscal year ended June 30, 2012, which collectively comprise the Town of Mashpee, Massachusetts' basic financial statements and have issued our report thereon dated January 15, 2013. 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 Mashpee, 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 Mashpee, Massachusetts' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Town of Mashpee, Massachusetts' internal control over financial reporting.

A deficiency in internal control 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 and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Town of Mashpee, Massachusetts' financial statements will not be prevented, or detected and corrected on a timely basis.

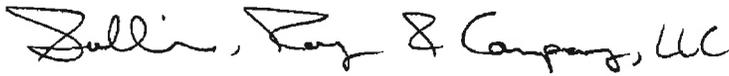
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Mashpee, 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 matters that we reported to management of the Town of Mashpee, Massachusetts, in a separate letter dated January 15, 2013.

This report is intended solely for the information and use of the Audit Committee, the Board of Selectmen, management, 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.



January 15, 2013



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**Independent Auditors' Report on Compliance with Requirements that Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133**

To the Honorable Board of Selectmen  
Town of Mashpee, Massachusetts

Compliance

We have audited the Town of Mashpee, Massachusetts' (Town) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Town's major federal programs for the year ended June 30, 2012. The Town's 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 Town management. Our responsibility is to express an opinion on the Town's 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's 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 of the Town's compliance with those requirements.

In our opinion, the Town complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the fiscal year ended June 30, 2012. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 12-4 through 12-6.

## Internal Control Over Compliance

Management of the Town 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's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the 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, 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's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 12-1 through 12-3 to be material weaknesses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

## 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 Mashpee, Massachusetts, as of and for the fiscal year ended June 30, 2012 and have issued our report thereon dated January 15, 2013, which contained unqualified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements as a whole. The schedule of expenditures of federal awards is presented for the purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

The Town's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the Town's responses and, accordingly, we express no opinion on the responses.

*Sullivan, Kory & Company, LLC*

January 15, 2013

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Federal Grantor/ Pass-Through Grantor/ Program	Federal CFDA Number	Pass-through Identifying Number	Federal Expenditures
<b>U.S. Department of Agriculture</b>			
<u>Direct Program:</u>			
ARRA - Watershed Protection and Flood Prevention	10.904	Not Applicable	\$ 253,047
<u>Passed through State Department of Elementary &amp; Secondary Education:</u>			
Food Distribution Program	10.550	01-172	31,967
<i>Child Nutrition Cluster</i>			
School Breakfast Program	10.553	01-172	26,076
National School Lunch Program	10.555	01-172	175,082
Total U.S. Department of Agriculture			486,172
<b>U.S. Department of the Interior</b>			
<u>Passed through the Massachusetts Division of Marine Fisheries:</u>			
Clean Vessel Act	15.616	CT FWE 042707-3622	3,019
<b>U.S. Department of Justice</b>			
<u>Direct Programs:</u>			
Equitable Sharing Program	16.922	Not Applicable	7,770
U.S. Marshals Service Badges for Baseball Program	16.unk	Not Applicable	4,074
<u>Passed through the State Executive Office of Public Safety:</u>			
Violence Against Women Formula Grants (fiscal year 2011)	16.588	SCEPS3001VAWA10MASHP	12,919
Violence Against Women Formula Grants (fiscal year 2012)	16.588	SCEPS3001VAWA11MASHP	19,926
Total U.S. Department of Justice			44,689
<b>U.S. Department of Energy</b>			
<u>Passed through the State Department of Energy Resources:</u>			
ARRA - Energy Efficiency and Conservation Block Grant	81.128	2010ENEP01MASHPEE069803	75,000
<b>U.S. Department of Education</b>			
<u>Direct Programs:</u>			
Title IV 92-138 Indian Education (fiscal year 2011)	84.006	Not Applicable	445
Title IV 92-138 Indian Education (fiscal year 2012)	84.006	Not Applicable	37,993
Physical Education Grant	84.215F	Not Applicable	147,933
<u>Passed through the State Department of Elementary &amp; Secondary Education:</u>			
<i>Title I, Part A Cluster</i>			
Title I Distribution (fiscal year 2011)	84.010	305-191-1-0172-L	43,360
Title I Distribution (fiscal year 2012)	84.010	305-217-2-0172-M	185,755
ARRA - Title I (fiscal year 2011)	84.389	770-093-1-0172-L	646
<i>Special Education Cluster</i>			
SPED 94-142 Allocation (fiscal year 2011)	84.027	240-240-1-0172-L	88,148
SPED 94-142 Allocation (fiscal year 2012)	84.027	240-068-2-0172-M	339,946
SPED Program Improvement (fiscal year 2012)	84.027	274-069-2-0172-M	20,254
ARRA - SPED IDEA (fiscal year 2011)	84.391	760-303-1-0172-L	5,724
<u>Passed through the State Department of Early Education and Care:</u>			
<i>Special Education Cluster (continued)</i>			
SPED Early Childhood Allocation (fiscal year 2012)	84.173	26212 MASHPEE PUBLIC SC	18,264
ARRA - SPED Early Childhood Allocation (fiscal year 2011)	84.392	76211 MASHPEE PUBLIC SC	271

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE FISCAL YEAR ENDED JUNE 30, 2012

Federal Grantor/ Pass-Through Grantor/ Program	Federal CFDA Number	Pass-through Identifying Number	Federal Expenditures
<b>U.S. Department of Education (continued)</b>			
<u>Passed through the State Department of Elementary &amp; Secondary Education:</u>			
Title IIA - Improving Teacher Quality (fiscal year 2011)	84.367	140-190-1-0172-L	2,512
Title IIA - Improving Teacher Quality (fiscal year 2012)	84.367	140-138-2-0172-M	59,947
American Recovery and Reinvestment Act (ARRA) - State Fiscal Stabilization Fund (SFSF) (fiscal year 2012)	84.394	780-010-2-0172-M	19,626
<i>State Fiscal Stabilization Fund - Race to the Top Incentive Grants</i>			
ARRA - Race to the Top (fiscal year 2012)	84.395	201-019-2-0172-M	32,652
ARRA - Race to the Top: Early Adopters Educator Evaluation Initiative (fiscal year 2012)	84.395	210-023-2-0172-M	7,940
ARRA - Education Jobs Grant (fiscal year 2012)	84.410	206-190-2-0172-M	288,055
Total U.S. Department of Education			<u>1,299,471</u>
<b>U.S. Department of Health and Human Services</b>			
<u>Direct Program:</u>			
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	Not Applicable	294
<u>Passed through the State Executive Office of Health and Human Services:</u>			
School-Based Medicaid Reimbursement Program	93.778	1951696	78,441
Total U.S. Department of Health and Human Services			<u>78,735</u>
<b>U.S. Department of Homeland Security</b>			
<u>Passed through the State Office of Emergency Management:</u>			
Public Assistance Grants	97.036	CDA CTFEMA4028MASHPEE	20,105
Total			<u>\$ 2,007,191</u>

See notes to schedule of expenditures of federal awards.

**Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Town of Mashpee, Massachusetts and is presented on the cash 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 Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

**Note 2 - U.S. Department of Agriculture Programs**

The amount reported for the Food Distribution Program represents non-monetary assistance and is reported in the schedule at the fair market value of the commodities received. The amounts reported for the School Breakfast Program and the National School Lunch Program represent cash receipts from federal reimbursements.

**Note 3 - U.S. Department of Justice**

The amount reported for the U.S. Marshals Service Badges for Baseball Program represents federal reimbursements.

**Note 4 - U.S. Department of Health and Human Services**

The amount reported for the School-Based Medicaid Reimbursement Program represents federal reimbursements related to the Administrative Activity Claims.

**Note 5 - U.S. Department of Homeland Security**

The amount reported for the Public Assistance Grants represents federal reimbursements.

**A. Summary of Auditors' Results**

1. The auditors' report expresses an unqualified opinion on the financial statements of the Town of Mashpee, Massachusetts.
2. There were no significant deficiencies disclosed during the audit of the basic financial statements.
3. No instances of noncompliance material to the basic financial statements of the Town of Mashpee, which would be required to be reported in accordance with Government Auditing Standards, were disclosed during the audit.
4. Material weaknesses in internal control over major federal award programs disclosed during the audit are reported in the Independent Auditors' Report on Compliance with Requirements that Could Have a Direct and Material Effect on Each Major Program and on 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 Mashpee, Massachusetts expresses an unqualified opinion on all major federal award programs.
6. Audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 are reported in this schedule on pages 10-12.
7. The programs tested as major programs were:

Program Description	CFDA Number
ARRA - Watershed Protection and Flood Prevention	10.904
<i>Special Education Cluster</i>	
SPED 94-142 Allocation	84.027
SPED Program Improvement	84.027
SPED Early Childhood Allocation	84.173
ARRA - SPED IDEA	84.391
ARRA - SPED Early Childhood	84.392
ARRA - Education Jobs Grant	84.410

8. The threshold used for distinguishing between Type A and B programs was \$300,000.
9. The Town of Mashpee, Massachusetts did not qualify as a low-risk auditee.

**B. Findings - Financial Statement Audit**

None.

**C. Findings and Questioned Costs – Major Federal Award Programs Audit****DEPARTMENT OF AGRICULTURE***Material Weakness in the Internal Control over Major Programs*

12-1 ARRA – Watershed Protection and Flood Prevention – CFDA No. 10.904; Fiscal year ended June 30, 2012

*Condition and Criteria:* The Town did not have internal controls in place related to compliance with the program’s procurement, suspension and debarment compliance requirements.

*Cause:* Internal controls are not in place to verify that the vendors contracted with in excess of \$25,000 related to the grant program are not suspended, debarred or otherwise excluded from doing business.

*Effect:* Noncompliance with the federal award program’s procurement, suspension and debarment compliance requirements could occur and not be detected and corrected timely.

*Auditors’ Recommendation:* Internal controls must be implemented to ensure that all vendors contracted with have not been suspended or debarred or otherwise excluded from doing business, prior to procuring their services. In order to verify this, the Town should either obtain debarment certifications from the vendors or check the *Excluded Parties List System* website. Internal controls must also be implemented to maintain documentation supporting the debarment checks performed.

*Grantee Response:* The Town will implement the procedure of verifying that all contractors have not been suspended, debarred or excluded in any way, from doing business, prior to procuring their services. The Town will request debarment certifications from the vendor or check the “Excluded Parties List System” website, prior to contracting vendors for services in excess of \$25,000. Documentation will be kept with the contract to provide proof that this check was completed prior procuring the services.

**DEPARTMENT OF EDUCATION***Material Weaknesses in the Internal Control over Major Programs*

12-2 Special Education Cluster - CFDA No.’s 84.027, 84.173, 84.391, and 84.392; Fiscal year ended June 30, 2012

*Condition and Criteria:* The Town did not have complete internal controls in place related to full compliance with the allowable costs/cost principles compliance requirements related to the program.

*Cause:* Internal controls are not in place to maintain all time and effort reports, (i.e., periodic certifications, personnel activity reports, time sheets) supporting the salaries and wages charged to the grant program for all grant employees.

*Effect:* Noncompliance with the federal award program’s allowable costs/cost principles compliance requirements occurred and was not detected and corrected timely.

*Auditors’ Recommendation:* Internal controls surrounding the federal award program must be implemented to maintain all of the required documentation for all salaries and wages charged to the grant program, in accordance with OMB Cost Circular A-87 requirements.

*Grantee Response:* The Town does have internal controls in place related to compliance with the allowable costs/cost principles compliance requirements related to the program.

The salaries and wages of thirteen (13) staff members are charged to these grant programs. All documentation requested at the time of the audit was given to the auditors with the exception of one (1) periodic certification. Thirteen (13) periodic certifications were requested. Twelve (12) were available and approved by auditors. One (1) periodic certification was missing but given to the auditors after the audit was completed. Bi-Weekly payrolls and timesheets were given as requested. All information given was confirmed by the auditors.

12-3 Special Education Cluster - CFDA No.'s 84.027, 84.173, 84.391, and 84.392; Fiscal year ended June 30, 2012

*Condition and Criteria:* Two (2) of the seven (7) federal grant invoices tested did not contain any evidence of the Grant Administrator's (or other supervisory personnel) review and approval prior to payment.

*Cause:* Internal controls are not in place to confirm that signatures exist on all federal grant invoices (or other supporting documentation) as evidence that grant disbursements were reviewed and approved by the Grant Administrator, or other supervisory official, as allowable and accurate prior to payment.

*Effect:* Noncompliance with the federal award program's allowable costs/cost principles requirements could occur and not be detected and corrected timely.

*Auditors' Recommendation:* Internal controls surrounding the federal award program must be implemented to confirm that signatures exist on all federal grant invoices (or other supporting documentation) as evidence that grant disbursements were reviewed and approved by the Grant Administrator, or other supervisory official, as allowable and accurate prior to payment.

*Grantee Response:* Internal controls are in place to require signature evidence that all federal grant invoices are reviewed and approved for allowability and accuracy prior to payment. Grant Administrator approves a Requisition for purchase of materials. Requisition will be attached to invoice showing approval.

***Noncompliance Related to Major Programs***

12-4 Special Education Cluster - CFDA No.'s 84.027, 84.173, 84.391, and 84.392; Fiscal year ended June 30, 2012

*Condition and Criteria:* Time and effort reports were not maintained as support for one of the employees whose salary was charged to the grant program, as required by OMB Circular A-87.

*Cause:* Procedures were not in place to maintain the required documentation for every employee whose salaries were charged to the grant program.

*Effect:* The salaries charged to the grant for the employee without the required salary documentation are subject to disallowance and, therefore, are considered questioned costs.

*Questioned Costs:* Questioned salary costs charged to the program total \$13,137. This is not considered material to the program.

*Auditors' Recommendation:* Procedures must be implemented to ensure that the required time and effort reports are prepared and maintained for each employee working on the grant program, and that all salaries charged to the grant are for allowable costs.

*Grantee Response:* The salaries and wages of thirteen (13) staff members are charged to these grant programs. All documentation requested at the time of the audit was given to the auditors with the exception of one (1) periodic certification. Thirteen (13) periodic certifications were requested. Twelve (12) were available and approved by auditors. One (1) periodic certification was missing but given to the auditors after the audit was completed.

12-5 Special Education Cluster - CFDA No.'s 84.027, 84.173, 84.391, and 84.392; Fiscal year ended June 30, 2012

*Condition and Criteria:* The Town did not file the Final Financial Report (FR-1) for the SPED 94-142 Allocation Grant with the DESE by the deadline date of October 31, 2012.

*Cause:* Policies and procedures were not in place to submit the required documentation in accordance with program requirements.

*Effect:* The Town is not in compliance with federal grant reporting requirements.

*Questioned Costs:* There are no questioned costs related to this finding.

*Auditors' Recommendation:* Procedures must be implemented to ensure that the FR-1's are filed with the DESE timely and in accordance with federal grant requirements.

*Grantee Response:* The Town filed the Final Financial Report (FR-1) for the SPED 94-142 Allocation Grant with the DESE on November 29, 2012. The Special Education Department was waiting for an amendment to be approved by the DESE.

12-6 ARRA - Education Jobs Grant - CFDA No. 84.410; Fiscal year ended June 30, 2012

*Condition and Criteria:* The Town did not file the FR-1 with the DESE by the deadline date of August 31, 2012.

*Cause:* Policies and procedures were not in place to submit the required documentation in accordance with program requirements.

*Effect:* The Town is not in compliance with federal grant reporting requirements.

*Questioned Costs:* There are no questioned costs related to this finding.

*Auditors' Recommendation:* Procedures must be implemented to ensure that the FR-1's are filed with the DESE timely and in accordance with federal grant requirements.

*Grantee Response:* The Town filed the FR-1 with the DESE on October 1, 2012. In error, the school department was under the impression that the grant was open to August 31 and that the school department had 60 days to file.

**D. Summary of Prior Audit Findings****DEPARTMENT OF EDUCATION***Material Weakness in the Internal Control over Major Programs*

11-1 Special Education Cluster – CFDA No.'s 84.391 and 84.392; Fiscal year ended June 30, 2011

*Condition:* The Town did not comply with the reporting compliance requirements related to the program.

*Current Status:* This finding has been resolved.

*Noncompliance Related to Major Programs*

11-2 Special Education Cluster – CFDA No.'s 84.391 and 84.392; Fiscal year ended June 30, 2011

*Condition:* The Section 1512 ARRA Reports submitted to the DESE during fiscal year 2011 included inaccurate information related to the ARRA Special Education IDEA grant. The expenditure amounts reported only related to the current quarter being reported on, rather than cumulative expenditures since the inception of the grant (as required).

*Current Status:* This finding has been resolved.