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# Workforce Investment Board of the Southwest Region, Inc.

Independent Auditors' Report  
and Financial Statements  
Year Ended June 30, 2019

**KPM**  
CPAS & ADVISORS

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## Independent Auditors' Report

To the Board of Directors  
Workforce Investment Board of the Southwest Region, Inc.  
Joplin, Missouri

### Report on the Financial Statements

We have audited the accompanying financial statements of Workforce Investment Board of the Southwest Region, Inc., (a nonprofit corporation), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Board's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the Board's internal control. Accordingly, we express no such opinion. An audit includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## Opinion

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of Workforce Investment Board of the Southwest Region, Inc. as of June 30, 2019, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis 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.

## Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated DATE, on our consideration of Workforce Investment Board of the Southwest Region, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Board's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Board's internal control over financial reporting and compliance.

KPM CPAs, PC  
Springfield, Missouri  
DATE

## Statement of Financial Position

June 30, 2019

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**Assets**

## Current Assets

Cash	\$	81,679
Accounts receivable		116,223
Other current assets		290
<b>Total assets</b>	<b>\$</b>	<b>198,192</b>

**Liabilities and Net Assets**

## Current Liabilities

Accounts payable	\$	129,001
Accrued expenses		35,646
<b>Total current liabilities</b>		<b>164,647</b>

Net assets without donor restrictions

33,545**Total liabilities and net assets**\$ 198,192

The accompanying notes are an integral part of these financial statements

Statement of Activities

Year Ended June 30, 2019

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<b>Public Support and Revenues</b>	
Grant revenue	\$ 1,952,932
Other	38,448
<b>Total public support and revenues</b>	<u>1,991,380</u>
<b>Expenses</b>	
Program	1,792,639
General and administrative	194,515
<b>Total expenses</b>	<u>1,987,154</u>
Increase in net assets without donor restrictions	4,226
Net assets without donor restrictions - beginning of year	<u>29,319</u>
<b>Net assets without donor restrictions - end of year</b>	<u><u>\$ 33,545</u></u>

The accompanying notes are an integral part of these financial statements

Statement of Functional Expenses

Year Ended June 30, 2019

	Program Services	General and Administrative	Total
<b>Expenses</b>			
Program costs	\$ 1,174,573	\$ 25,079	\$ 1,199,652
Wages and taxes	365,081	141,611	506,692
Travel	69,490	1,111	70,601
Rent	63,041	4,827	67,868
Utilities and telephone	38,763	2,460	41,223
Dues and subscriptions	20,749	-	20,749
Insurance	16,499	1,963	18,462
Equipment	16,630	-	16,630
Repairs	12,721	792	13,513
Advertising	10,259	522	10,781
Professional development	4,833	-	4,833
Office	-	3,258	3,258
Professional fees	-	12,892	12,892
<b>Total expenses</b>	<b>\$ 1,792,639</b>	<b>\$ 194,515</b>	<b>\$ 1,987,154</b>

The accompanying notes are an integral part of these financial statements

Statement of Cash Flows

Year Ended June 30, 2019

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<b>Cash flows from (used in) operating activities</b>	
Increase in net assets	\$ 4,226
Net change in operating accounts	
Accounts receivable	(54,022)
Other current assets	(5)
Accounts payable	243
Accrued expenses	(2,706)
Net cash used in operating activities	<u>(52,264)</u>
Net decrease in cash and cash equivalents	(52,264)
Cash and cash equivalents - beginning of year	<u>133,943</u>
<b>Cash and cash equivalents - end of year</b>	<u><u>\$ 81,679</u></u>

The accompanying notes are an integral part of these financial statements

## 1. Summary of Significant Accounting Policies

**Nature of business:** Workforce Investment Board of the Southwest Region, Inc. (the Board) was established in May of 2001 to administer the Workforce Investment Act programs in the following seven Southwestern Missouri counties: Barry, Barton, Dade, Jasper, Lawrence, McDonald, and Newton. The Board's primary funding source is from federal and state grant funding passed through the Missouri Department of Economic Development's Division of Workforce Development (DWD). The programs funded through these grants include the WIA/WIOA Adult, Youth, and Dislocated Worker programs. The purpose of the Board is to provide services to develop, establish, and maintain employment and training programs, primarily for individuals who are economically disadvantaged and who have barriers to employment, by coordinating these programs and services with business needs.

The Workforce Investment Act/Workforce Innovation Opportunity Act requires an administrative unit and a separate programmatic unit to carry out the various functions of the grant. The Board performs the administrative function of the grant, and contracts the programmatic functions to a subrecipient. Contracts with subrecipients are competitively bid every three years.

**Accounting Pronouncement Adopted:** During the year ended June 30, 2019, the Board adopted the Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2016-14 *Not-For-Profit Entities (Topic 985) Presentation of Financial Statements of Not-For-Profit Entities*. The ASU amended the current reporting model for nonprofit organizations and enhances required disclosures including net asset classification, the functional allocation of expenses, and information about liquidity, financial performance, and cash flows.

**Basis of presentation:** The Board is required to report information regarding its financial position and activities according to the following net asset classifications:

**Net assets without donor restrictions:** Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Board. These net assets may be used at the discretion of the Board's management and the board of directors.

**Net assets with donor restrictions:** Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Board or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity. The Board does not have any net assets with donor restriction.

All donor restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or the purpose is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities and net assets as net assets released from donor restrictions. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as net assets without donor restrictions.

Notes to the Financial Statements

Year Ended June 30, 2019

**Accounting estimates:** Management uses estimates and assumptions in preparing these financial statements in accordance with accounting principles generally accepted in the United States of America. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could vary from the estimates that were used.

**Accounts receivable and credit policies:** Accounts receivable consists primarily of grant funds due to the Board for providing program services. Accounts receivable are stated at the amount billed to the funding source. Management individually reviews all accounts receivable balances and, based on an assessment of current creditworthiness, estimates the portion of the balance that will not be collected. Management has concluded that realization losses on balances outstanding at year-end will be immaterial. It is the Board’s policy not to charge finance charges on past due accounts.

**Property and equipment:** The Board capitalizes acquisitions of property and equipment or repairs, maintenance, or betterments in excess of \$5,000 or that material prolonging the useful lives of assets and depreciate them using a straight-line method. At June 30, 2019, the Board did not have any capitalized property and equipment.

**Advertising costs:** The Board expenses non-direct response advertising costs as they are incurred.

**Functional allocations of expenses:** The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Such allocations are determined by management on an equitable basis. All other costs have been directly applied.

The expenses which are allocated include the following:

<u>Expense</u>	<u>Method of Allocation</u>
Wages and taxes	Time and effort
Program costs	Time and effort
Insurance	Full-time equivalent
Rent	Square footage
Utilities and telephone	Full-time equivalent
Office	Full-time equivalent

**Statement of cash flows:** Cash equivalents include all highly liquid debt instruments with maturities of three months or less at the date of their acquisition.

**Tax exempt status:** Workforce Investment Board of the Southwest Region, Inc. has been classified as an exempt organization under Internal Revenue Code Section 501(c)(3) and as a public charity qualified for charitable contributions under Internal Revenue Code Section 170.

The Board has analyzed the tax positions taken and has concluded that as of June 30, 2019, there are no uncertain positions taken, or expected to be taken, that would require recognition of a liability or

Notes to the Financial Statements

Year Ended June 30, 2019

disclosure in the financial statements. A tax liability would be recognized if the Board has taken an uncertain position that more likely than not would not be sustained upon examination by taxing authorities. The Board is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Board does not believe it likely that changes will occur within the next fiscal year that will have a material impact on the financial statements.

**Subsequent Event:** Management has evaluated subsequent events between the end of the most recent fiscal year end and **DATE**, the date the financial statements were available to be issued.

**2. Availability & Liquidity**

As part of the Board’s liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations become due. The following represents the Board’s financial assets at June 30, 2019:

Financial assets at year end	
Cash	\$ 81,679
Accounts receivable	116,223
Total financial assets	<u>197,902</u>
Less amounts not available to be used within one year	<u>-</u>
Financial assets available to meet general expenditures over the next twelve months	<u><u>\$ 197,902</u></u>

**3. Leases**

The Board is obligated under the terms of the following operating leases:

Joplin, Missouri facilities – The Board terminated its existing lease on June 30, 2019 and moved to new facilities under a month to month agreement

Monett, Missouri facilities – Monthly rent of \$1,000; expires June 30, 2020

In addition, the Board leases equipment used in various programs under a cancelable operating lease. Total rent expense for the year ended June 30, 2019 was \$67,868.

The future minimum lease payments under noncancelable operating leases at June 30, 2019, are as follows:

<b>Year Ended June 30</b>	<b>Future Lease Payments</b>
<u>2020</u>	<u>\$ 12,000</u>

#### **4. Subrecipient**

The Board has entered into contracts with Preferred Family Healthcare, Inc. to provide program services. Such contracts are conditional based upon the Board's ability to secure adequate funding and the entities' willingness and ability to perform. Additionally, an employee of Preferred Family is a member of the board of governance of the Board. At June 30, 2019, the amounts due Preferred Family Health Care, Inc. totaled \$77,171, which is included in accounts payable on the statement of financial position.

#### **5. Concentrations of Risks**

During the year ended June 30, 2019, the Board received substantially all of its revenue from Missouri Department of Economic Development's Division of Workforce Development (DWD) grants. The grants conclude in June 2020, but may be renewed annually. At June 30, 2019, the amounts due from DWD totaled \$116,223, and is included in accounts receivable on the statement of financial position.

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## Federal Awards

## Workforce Investment Board of the Southwest Region, Inc.

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2019

Program Title	Federal CFDA Number	Pass-through Grantor's or Other Identifying Number	Federal Expenditures	Passed through to Subrecipients
<b>Department of Labor</b>				
<i>Passed through Missouri Department of Economic Development:</i>				
WIOA Adult Program	17.258	10-07-07-18	\$ 636,855	\$ 387,327
WIOA Youth Activities	17.259	10-07-07-18	463,726	282,065
WIOA Dislocated Worker Formula Grants	17.278	10-07-07-18	531,192	81,873
<b>Total WIOA Cluster</b>			<u>1,631,773</u>	<u>751,265</u>
Apprenticeship USA State Expansion	17.285	10-07-07-18	112,248	-
<b>Total Department of Economic Development</b>			<u>1,744,021</u>	<u>751,265</u>
<b>Department of Health and Human Services</b>				
<i>Passed through Missouri Department of Economic Development:</i>				
TANF - Summer Jobs	93.558	42-07-07-18	211,237	123,087
<b>Total Federal Awards</b>			<u>\$ 1,955,258</u>	<u>\$ 874,352</u>

The accompanying notes are an integral part of these financial statements

## Notes to the Schedule of Expenditures of Federal Awards

Year Ended June 30, 2019

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**Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal awards activity of Workforce Investment Board of the Southwest Region, Inc. under programs of the federal government for the year ended June 30, 2019. The information in this Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Because the Schedule presents only a selected portion of the operations of Workforce Investment Board of the Southwest Region, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Workforce Investment Board of the Southwest Region, Inc..

**Summary of Significant Accounting Policies**

1. Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and/or OMB Circular A-122, *Cost Principles of Non-profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The Board has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.
2. Pass-through entity identifying numbers are presented where available.

## **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 Board of Directors  
Workforce Investment Board of the Southwest Region, Inc.  
Joplin, Missouri

We have audited, in accordance with the 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, the financial statements of Workforce Investment Board of the Southwest Region, Inc. (a nonprofit corporation), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated **DATE**.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Board's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purposes of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control. Accordingly, we do not express an opinion on the effectiveness of the Board's internal control.

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 Board's financial statements will not be prevented, or detected and corrected on a timely basis. A significant *deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weakness or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Board’s 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*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Board's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Board's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KPM CPAs, PC  
Springfield, Missouri  
**DATE**

## **Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance**

To the Board of Directors  
Workforce Investment Board of the Southwest Region, Inc.  
Joplin, Missouri

### **Report on Compliance for Each Major Federal Program**

We have audited Workforce Investment Board of the Southwest Region, Inc.' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Board's major federal programs for the year ended June 30, 2019. The Board's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

### **Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### **Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of the Board's major federal programs based on our audit of the types of compliance requirements referred to above. 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; the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Those standards and the Uniform Guidance 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 Board'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 on compliance for each major federal program. However, our audit does not provide a legal determination on the Board's compliance.

## Opinion on Each Major Federal Program

In our opinion, the Board complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

## Report on Internal Control Over Compliance

Management of the Board is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit, we considered the Board's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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 Board's internal control over compliance.

*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. *A significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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 that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This 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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

KPM CPAs, PC  
Springfield, Missouri  
**DATE**

Schedule of Findings and Questioned Costs

Year Ended June 30, 2019

**Summary I – Summary of Audit Results**

Financial Statements		
Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:		Unmodified
Internal Control over Financial Reporting:		
Material weakness(es) identified?		No
Significant deficiency(ies) identified?		None Reported
Noncompliance material to financial statements noted?		No
Federal Awards		
Internal control over major federal programs:		
Material weakness(es) identified?		No
Significant deficiency(ies) identified?		None Reported
Type of auditors' report issued on compliance for major federal program:		Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a)?		No
Identification of major federal program:		
CFDA Number(s)	Name of Federal Program or Cluster	
17.258	WIOA Adult Program	
17.259	WIOA Youth Activities	
17.278	WIOA Dislocated Worker Formula Grants	
Dollar threshold used to distinguish between type A and type B programs:		\$750,000
Auditee qualified as low-risk auditee?		Yes

Schedule of Findings and Questioned Costs

Year Ended June 30, 2019

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**Section II – Findings – Financial Statements Audit**

None

**Section III – Findings and Questioned Costs – Major Federal Award Programs Audit**

None

Summary Schedule of Prior Year Audit Findings

Year Ended June 30, 2019

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There were no prior audit findings.