



Single Audit Act Reports and
Schedule of Expenditures of Federal Awards
June 30, 2012

Town of Buckeye, Arizona

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Independent Auditor's Report on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Honorable Mayor and Town Council of the
Town of Buckeye, Arizona
Buckeye, Arizona

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 Buckeye, Arizona (the Town) as of and for the year ended June 30, 2012, which collectively comprise the Town's basic financial statements and have issued our report thereon dated November 26, 2012. As noted in the financial statements, the Town applied an adjustment to beginning net assets to correct capital assets for governmental activities. 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; and the provisions of Title 28, Chapter 18, Article 2 of the Arizona Revised Statutes.

Internal Control over Financial Reporting

Management of the Town of Buckeye, Arizona is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Town's 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's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control over financial reporting.

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting 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 described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

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 combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Town's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompany schedule of findings and questioned costs as 2012-1, 2012-2 and 2012-3 to be material weaknesses.

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as 2012-4 to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town's financial statements are free of material misstatements, 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*.

Arizona Legal Compliance

In connection with our audit, nothing came to our attention that caused us to believe that the Town failed to use highway user revenue fund monies received pursuant to Arizona Revised Statutes Title 28, Chapter 18, Article 2 and any other dedicated state transportation revenues received by the Town solely for the authorized transportation purposes. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance.

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 them.

This report is intended solely for the information and use of the Town Council, 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.

A handwritten signature in cursive script that reads "Eide Sully LLP".

Phoenix, Arizona
November 26, 2012



Independent Auditor's 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 Mayor and Town Council of the
Town of Buckeye, Arizona
Buckeye, Arizona

Compliance

We have audited the Town of Buckeye, Arizona's (the Town) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (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 auditor's 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's 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 on 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 year ended June 30, 2012.

Internal Control over Compliance

The management of the Town is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Town's internal control over compliance with 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 the internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control over compliance.

A deficiency in 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 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.

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 deficiencies, 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.

A significant deficiency in internal control over compliance is a deficiency, or a 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. We consider the deficiencies described in the accompany schedule of findings and questioned costs as 2012-5, 2012-6 and 2012-7 to be significant deficiencies.

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.

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, as of and for the year ended June 30, 2012, which collectively comprise the Town's basic financial statements and have issued our report thereon dated November 26, 2012, which contained unqualified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis as required by OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic 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 basic 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 basic financial statements as a whole.

This report is intended solely for the information and use of the Town Council, 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.



Phoenix, Arizona
November 26, 2012

Town of Buckeye, Arizona
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012

Grantor Agency	Federal CFDA Number	Agency or Pass-through Contract Number	Federal Expenditures
<u>U.S. Department of Health & Human Services</u>			
<i>Passed through Maricopa County Department of Health and Human Services</i>			
Social Services Block Grant	93.667	SX10	\$ 89,753
<i>Passed through Arizona Department of Health and Human Services</i>			
<i>Aging Cluster</i>			
Special Programs for the Aging Title III-B, Grants for Supportive Services and Senior Centers	93.044	AAA	17,342
Special Programs for the Aging Title III-C, Nutrition Services	93.045	AAA	142,208
Total Aging Cluster			159,550
Nutrition Services Incentive Program	93.053	AAA	13,874
Total U.S. Department of Health & Human Services			263,177
<u>U.S. Department of Transportation</u>			
Airport Improvement Program	20.106	04-0005-015	1,688
Airport Improvement Program	20.106	04-0005-013	2,663
Airport Improvement Program	20.106	04-0005-016	477,109
			481,460
<i>Passed through the Governor's Office of Highway Safety</i>			
State and Community Highway Safety	20.600	2012-AI-002	5,027
State and Community Highway Safety	20.600	2012-OP-021	5,000
State and Community Highway Safety	20.600	2012-410-020	29,130
State and Community Highway Safety	20.600	2012-410-020	2,485
			41,642
Total U.S. Department of Transportation			523,102
<u>U.S. Department of Homeland Security</u>			
<i>Passed through Arizona Department of Homeland Security</i>			
Homeland Security Grant Program	97.067	888802-01	498
Homeland Security Grant Program	97.067	888801-01	60,000
			60,498
ARRA - Assistance to Firefighters Grant	97.115	EMW-2009-FC-03256R	3,137,001
Total U.S. Department of Homeland Security			3,197,499

Town of Buckeye, Arizona
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012

Grantor Agency	Federal CFDA Number	Agency or Pass-through Contract Number	Federal Expenditures
<u>U.S. Department of Justice</u>			
ARRA - Public Safety Partnership and Community Policing Grants	16.710	2009RKWX0075	169,330
Bulletproof Vest Partnership Program	16.607		4,403
<i>Passed through Maricopa County Sheriff's Office</i>			
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG)	16.804	C-50-10-055-3-00	<u>5,548</u>
Total U.S. Department of Justice			<u>179,281</u>
<u>U.S. Department of Commerce</u>			
<i>Passed through State of Arizona Energy Office</i>			
ARRA - Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128	RFI 016-10 ABS-EECBG	<u>139,858</u>
Total U.S. Department of Commerce			<u>139,858</u>
Total Federal Expenditures			<u><u>\$ 4,302,917</u></u>

Note 1 - Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Town of Buckeye, Arizona, and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor's report issued	Unqualified
Internal control over financial reporting:	
Material weaknesses identified	Yes
Significant deficiencies identified	Yes
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weaknesses identified	No
Significant deficiencies identified	Yes
Type of auditor's report issued on compliance for major programs	Unqualified
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a)(3 or 4)	Yes
Identification of major programs:	<u>CFDA Number</u>
Assistance to Firefighters Grant	97.115 - ARRA
Airport Improvement Program	20.106
Dollar threshold used to distinguish between Type A and Type B programs	\$ 300,000
Auditee qualified as low-risk auditee	No

Section II – Financial Statement Findings

Material Weakness

2012-1 Preparation of Financial Statements

Criteria or Specific Requirement: A good system of internal control contemplates the preparation of financial statements including the relevant footnote disclosures.

Condition: The Town does not have an internal control system designed to provide for the preparation of the financial statements being audited. The auditors were requested to, and did, draft the Town's financial statements and accompanying notes to the financial statements.

Context: This finding impacts the Town's ability to internally prepare their financial statements.

Effect: The financial disclosures in the financial statements could be incomplete.

Cause: The Town does not have an internal control system designed to provide for the preparation of the financial statements being audited.

Recommendation: This circumstance is not unusual in a Town of your size. It is the responsibility of management and those charged with governance to make the decision whether to accept the degree of risk associated with this condition because of cost or other considerations.

Response: The Finance Department agrees with this finding. However, given expected continuing budget constraints on staffing, the Finance Department cannot commit that they will be able to prepare Town financial statements internally in future years, but will continue to provide training and take other steps to increase the Department's direct involvement in annual financial statement preparation.

2012-2 Material Audit Adjustments

Criteria or Specific Requirement: A good system of internal accounting control contemplates an adequate system for recording and processing entries material to the financial statements.

Condition: During the course of our engagement, we proposed material audit adjustments that would not have been identified as a result of the Town's existing internal controls, and therefore could have resulted in a material misstatement of the Town's financial statements.

Context: This finding impacts the Town's internal control for all significant accounting functions.

Effect: A material misstatement of the Town's financial statements that would not be prevented or detected.

Cause: Town of Buckeye does not have an internal control system designed to identify all necessary adjustments.

Recommendation: A thorough review and reconciliation of accounts should take place prior to the beginning of the audit. This review should be done at both the accounting staff and accounting supervisor levels.

Response: The Finance department agrees with this finding. Even though some adjustments were made from the prior year, we are not at a staffing level that would allow us to implement any additional changes at this time. Due to the lack of staff, management is required to be part of the month-end-close and is therefore reviewing work completed by them. This makes it difficult to find all the additional adjustments required. However, greater focus will be placed on additional reviews moving forward.

2012-3 Correction of an Error

Criteria or Specific Requirement: An accounting system identifies material adjustments in the correct period.

Condition: A prior period adjustment related to the proper and timely recognition of capital assets in governmental activities was identified by the auditor during the current year.

Context: This finding impacts the Town's internal control for all significant accounting functions.

Effect: A material misstatement of the Town's financial statements in previous years that was not prevented or detected by the Town's internal control system.

Cause: In previous years, the finance department tracked and recorded sidewalks that were conveyed or donated to the Town. Beginning in fiscal year 2010, due to a transition in Town personnel responsible for assisting in the tracking and recording of governmental capital assets, sidewalks conveyed to the Town were not included in capital asset activity. In the current fiscal year, the finance department requested that the Town Engineer, whose office is now responsible to track all conveyed assets, provide information related to sidewalks donated during the year. During the annual audit, the auditor inquired of and requested information for sidewalks donated in previous years that were not reflected in the financial statements. Sidewalks donated in previous years and not reported in the financial statements amounted to \$5,979,500. The resulting adjustment to the beginning balance of governmental activities net assets was \$5,523,360.

Recommendation: The Town should continue to perform a thorough review and reconciliation of accounts throughout the year and prior to the beginning of the audit. This review should be done at both the accounting staff and accounting supervisor levels.

Response: The Finance department agrees with this finding. In an attempt to receive a more complete asset log sheet from the contracted Town engineers' office, we had requested for the first time the sidewalks be added to this log sheet. The Town will continue to put more controls in place as we move forward to hopefully reduce further adjustments.

Significant Deficiency

2012-4 Capital Assets

Criteria or Specific Requirement: Capital assets are a significant accounting area for the Town. A strong internal control structure and reconciling system should be implemented over this area to ensure that all significant activity is properly identified and accounted for.

Condition: During the fiscal year, the Town continued to make noticeable efforts to improve upon its controls and processes surrounding the identification and proper recording of capital assets. However, material audit adjustments in the current year and prior years were identified by the auditor throughout fieldwork and potential internal control matters were noted.

Context: This finding impacts the Town's internal control for capital asset activities.

Effect: Material audit adjustments in the area of capital assets continue to be identified during audit fieldwork, which signifies that the Town's internal control system does not serve to prevent and detect such misstatements.

Cause: Given the size of the Town's finance department, there are limited resources to apply to the reconciliation of capital asset activity throughout the year.

Recommendation: We encourage the continued improvement of controls and implementation of reconciling processes in the area of capital assets and therefore recommend the following:

- The Finance Department should perform quarterly reviews and reconciliations of capital asset activity to ensure the timely and proper recording of such activity. This process should include a review of Construction-in-Progress (CIP) balances to identify completed projects, as well as the recalculation and recording of depreciation expense. The quarterly process should culminate with a review of reconciliations and resulting entries by an individual independent of their preparation.
- Donated street assets should be evaluated annually for additional related conveyed assets.
- The Town should consider acquiring a fixed asset system to account for and monitor its physical assets and related depreciation as currently all asset activity is manually maintained within an Excel spreadsheet.

Response: The Finance department agrees with this finding. We continue to review our work diligently, but with the lack of staff, it is very difficult to find all errors. We hope to have an additional staff member review the capital assets going forward to further reduce findings.

Section III – Federal Award Findings and Questioned Cost

Significant Deficiency

2012-5 Reporting

U.S. Department of Homeland Security Assistance to Firefighters Grant (ARRA) CFDA 97.115

Criteria or Specific Requirement: Federal compliance provisions require periodic financial reporting in accordance with requirements specific to the program as well as with requirements under Section 1512 of the American Recovery and Reinvestment Act of 2009 (the Recovery Act). Such provisions specify the type of reporting as well as the frequency and timing of reporting. In order to comply with federal financial reporting requirements, the recipient of federal funds must maintain accurate and complete financial records of expenditures incurred and funds reimbursed.

Condition: During the fiscal year, the Town submitted quarterly reports in accordance with Section 1512 of the Recovery Act and, in addition, submitted semi-annual Federal Financial Reports in accordance with requirements specific to the program. While appropriate reports were timely and accurately submitted during the year, there was a lack of review of such reports prior to submission that would indicate the Town has inadequate internal controls over compliance with federal reporting requirements to properly prevent, detect and correct material instances of noncompliance.

Effect: Federal expenditures could be misreported and reports may not be filed timely such that the federal awarding agency could withhold reimbursement for otherwise appropriate grant expenditures.

Cause: Federal and other programmatic reports are not consistently and effectively reviewed by an individual independent of their preparation prior to submission of such reports.

Recommendation: We recommend that the Town implement a formal and consistent process by which required federal and programmatic reports are reviewed by an individual independent of their preparation to ensure timely and accurate reporting.

Response: The Finance department agrees with this finding. In an effort to ensure that an individual independent of the preparation of financial and programmatic reports participates in the review process, a cover sheet with project-specific information and places for both the preparer and reviewer to sign has been implemented. This form will be used for all financial and programmatic reports, regardless of the manner in which they are submitted to the granting agency (online or hard copy), and will be maintained in the master grant file along with a copy of the report that was submitted.

2012-6 Davis-Bacon

U.S. Department of Transportation Airport Improvement Program CFDA 20.106

Criteria or Specific Requirement: In accordance with 29 CFR part 5, Labor Standards Provisions Applicable to Contracts Governing Federally Financed and Assisted Construction, Non-federal entities are required to include in their construction contracts subject to the Davis-Bacon Act a requirement that the contractor or subcontractor comply with the requirements of the Davis-Bacon Act and the Department of Labor (DOL) regulations. In addition, and in accordance with 29 CFR sections 5.5 and 5.6, the contractor or subcontractors are required to submit to the non-Federal entity weekly, for each week in which any contract work is performed, a copy of the payroll and a statement of compliance (certified payrolls).

Condition: During our evaluation of internal controls over compliance with Davis-Bacon requirements, we noted that the design of such internal controls is inadequate for Town employees and management to be able to prevent, detect and correct noncompliance with Davis-Bacon requirements. In addition, there is a lack of effective and consistent documentation of internal controls in place related the contract process and tracking and receipt of certified payrolls.

Effect: Potential noncompliance with Federal requirements, such that prevailing wage rates are not paid by the Town in accordance with federal provisions. In such cases, the federal awarding agency could, in turn, withhold reimbursement of construction costs incurred for grant program purposes.

Cause: The Town places heavy reliance on the monitoring activities of external contractors to ensure compliance with federal requirements, including proper contract language and receipt and review of weekly-certified payrolls. Furthermore, there is a lack of effective internal policies and oversight procedures in place over federal compliance requirements surrounding such contracts and certified payrolls.

Recommendation: We recommend that documentation demonstrating the formal review of contracts funded with federal dollars for Davis-Bacon requirements by a Town employee who is intimate with grant details be maintained. Additionally, we recommend the procedures and policies surrounding the certified payroll reports requirement be evaluated and refined to include a policy that a Town employee is designated to maintain a familiarity with construction projects and track related construction schedules to ensure the timely and complete receipt of weekly certified payrolls.

Response: The Finance department agrees with the findings. A procedure will be implemented to document formal review of contracts funded with federal dollars for Davis-Bacon and refine the process of review of Davis-Bacon Certified Weekly Payroll.

2012-7 Reporting

U.S. Department of Transportation Airport Improvement Program CFDA 20.106

Criteria or Specific Requirement: In accordance with 49 CFR 18.41, sponsors are required to submit certain financial reports to summarize grant expenditures and the status of project funds. The SF-425 Federal Financial Report (FFR), or approved equivalent, must be submitted annually for each open grant, due 90 days after the end of each fiscal year, by sponsors to monitor outlays and program income on a cash or accrual basis. In addition, this report must be submitted as a final financial report during closeout in accordance with Title 49 CFR Part 18.41 and 18.50.

Condition: In this instance, the SF-425 FFR report was not filed for this grant program.

Effect: We identified noncompliance with Federal reporting requirements. As a result of such noncompliance, the federal awarding agency could withhold or delay reimbursement of otherwise reimbursable grant related expenditures.

Cause: The Town misinterpreted the compliance requirements, as the grant agreement was not specific and did not identify the SF-425 FFR as a specific reporting requirement.

Recommendation: We recommend that appropriate Town personnel responsible for grant compliance be familiar with all program requirements through review of FAA bulletins, compliance supplements, OMB Circulars, and other resources available to the Town to ensure that all grant related requirements are identified.

Response: The Finance department agrees with this finding. Moving forward FAA grants will be monitored by the Town's Grant Administrator to hopefully eliminate any further violations regarding the reporting of any open or completed grants.

Section IV – Summary of Prior Findings

Material Weakness

2011-6 Reporting

U.S. Department of Justice COPS Hiring Recovery Program (CHRP) (ARRA) CFDA 16.710
U.S. Department of Homeland Security Assistance to Firefighters Grant (ARRA) CFDA 97.115

Recommendation: We recommend that the Town implement a systematic and timely process to record expenditures related to Federal grant awards in order to reduce the dependency on manual calculations. Furthermore, we recommend that all expenditures charged to Federal grant award programs are reviewed and that related Federal and programmatic report submission are also reviewed by an individual independent of their preparation.

Status of Corrective Action Plan: Not implemented. See current year finding as item 2012-4.

Significant Deficiency

2011-7 Cash Management

U.S. Department of Justice COPS Hiring Recovery Program (CHRP) (ARRA) CFDA 16.710

Recommendation: We recommend that the Town implement a process by which underlying Federal expenditures and requests for Federal reimbursements be reviewed and approved by an independent individual prior to submission of requests for reimbursements.

Status of Corrective Action Plan: Implemented