

COMMONWEALTH PORTS AUTHORITY  
(A COMPONENT UNIT OF THE COMMONWEALTH  
OF THE NORTHERN MARIANA ISLANDS)

INDEPENDENT AUDITORS' REPORTS ON  
INTERNAL CONTROL AND ON COMPLIANCE

YEAR ENDED SEPTEMBER 30, 2014

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

Board of Directors  
Commonwealth Ports Authority:

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 basic financial statements of the Commonwealth Ports Authority (CPA), a component unit of the Commonwealth of the Northern Mariana Islands, which comprise the statement of net position as of September 30, 2014, and the related statements of revenues, expenses and changes in net position, and of cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 24, 2015.

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

In planning and performing our audit of the financial statements, we considered CPA's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of CPA's internal control. Accordingly, we do not express an opinion on the effectiveness of CPA'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 entity'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. 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 CPA's financial statements are free from 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Debitte J Touche LLC*

June 24, 2015

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE;  
AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
REQUIRED BY OMB CIRCULAR A-133

Board of Directors  
Commonwealth Ports Authority:

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

We have audited Commonwealth Ports Authority's (CPA's) 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 CPA's one major federal program for the year ended September 30, 2014. CPA's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs (pages 8 through 12).

#### ***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

#### ***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for CPA's one major federal program 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; 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 CPA'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 CPA's one major federal program. However, our audit does not provide a legal determination of CPA's compliance.

## ***Opinion on Each Major Federal Program***

In our opinion, CPA complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its one major federal program for the year ended September 30, 2014.

## ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance, 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 2014-001 and 2014-002. Our opinion on CPA's one major federal program is not modified with respect to these matters.

CPA's response to the noncompliance findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. CPA's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

## **Report on Internal Control Over Compliance**

Management of CPA 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 of compliance, we considered CPA's internal control over compliance with the types of requirements that could have a direct and material effect on its one major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for its one major federal program 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 CPA'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 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.

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 material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as items 2014-001 and 2014-002 that we consider to be significant deficiencies.

CPA's response to the internal control over compliance findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. CPA's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

**Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

We have audited the financial statements of CPA as of and for the year ended September 30, 2014, and have issued our report thereon dated June 24, 2015, which contained an unmodified opinion on those financial statements. 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 (page 6) is presented for purposes of additional analysis as required by OMB Circular A-133 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 Schedule of Expenditure of Federal Awards is fairly stated in all material respects in relation to the financial statements as a whole.

*Deloitte & Touche LLC*

June 24, 2015

COMMONWEALTH PORTS AUTHORITY

Schedule of Expenditures of Federal Awards  
Year Ended September 30, 2014

Program Title	Federal CFDA Number/ Grantor I.D. No.	Expenditures
<b>U.S. Department of the Interior</b>		
Pass through the Government of the CNMI:		
Tinian Terminal Improvement	15.875	\$ <u>52,368</u>
<b>U.S. Department of Transportation</b>		
<b>Airport Improvement Program</b>		
Direct Grants:		
Saipan International Airport - Saipan Rehabilitation Phase I, II, III, IV &	3-69-0002-53/58/63/64/70/71/73/75/81	253,177
Saipan International Airport - Improve Terminal Building	3-69-0002-62/65/67/78	1,705,769
Saipan International Airport - ARFF Training Facility Improvement	3-69-0002-68/69/72/74/77/82	6,968,454
Saipan 1,500 Gallon ARFF Vehicle	3-69-0002-76	3,424
Saipan Taxiway "B" Rehab Phase I (Design Grant)	3-69-0002-79	794
Rota 1,500 Gallon ARFF Vehicle	3-69-0003-22	2,718
Tinian 1,500 Gallon ARFF Vehicle	3-69-0011-22	<u>3,248</u>
		<u>8,937,584</u>
<b>U.S. Department of Homeland Security</b>		
Port Security Grant Program	97.056	219,261
National Explosives Detection Canine Team Program (NEDCTP)	97.072	181,389
Saipan International Airport - Reimbursement Agreement	HSTS0208HSLR157	<u>68,482</u>
		<u>469,132</u>
		<u>\$ 9,459,084</u>
Reconciliation:		
Expenditures per Statement of Revenues, Expenses and Changes in Net Position:		
Capital contributions		\$ 9,155,039
Other grant revenues and contributions		<u>304,045</u>
		<u>\$ 9,459,084</u>

See accompanying notes to the schedule of expenditures of federal awards.

## COMMONWEALTH PORTS AUTHORITY

### Notes to the Schedule of Expenditures of Federal Awards Year Ended September 30, 2014

#### (1) Scope of Audit

CPA was established as a public corporation by the CNMI by Public Law 2-48, effective November 8, 1981. All significant operations of CPA are included in the scope of the OMB Circular A-133 audit (the "Single Audit"). The U.S. Department of the Interior's Office of the Inspector General has been designated as CPA's cognizant agency for the Single Audit.

All of the programs presented in the Schedule of Expenditures of Federal Awards are subject to the Single Audit.

#### (2) Summary of Significant Accounting Policies

##### a. Basis of Accounting

For purposes of this report, certain accounting procedures were followed which help illustrate the authorizations and expenditures of the individual programs. The Schedule of Expenditures of Federal Awards is prepared on the accrual basis of accounting. All authorizations represent the total allotments or grant awards received. All expenses and capital outlays are reported as expenditures.

Any federal funds expended in excess of federal funds received are recorded as a receivable from the grantor agency and any federal funds received in excess of federal funds expended are recorded as unearned revenue.

##### b. Matching Requirements

In allocating project expenditures between the federal share and the local share, a percentage is used based upon local matching requirements, unless funds are specifically identified to a certain phase of the project.

COMMONWEALTH PORTS AUTHORITY

Schedule of Findings and Questioned Costs  
Year Ended September 30, 2014

**SECTION I - SUMMARY OF AUDITORS' RESULTS**

*Financial Statements*

- |    |   |               |
|----|---|---------------|
| 1. | Type of auditors' report issued:                          | Unmodified    |
|    | Internal control over financial reporting:                |               |
| 2. | Material weakness(es) identified?                         | No            |
| 3. | Significant deficiency(ies) identified?                   | None reported |
| 4. | Noncompliance material to the financial statements noted? | No            |

*Federal Awards*

- |     |  |            |
|-----|--|------------|
|     | Internal control over major programs:  |            |
| 5.  | Material weakness(es) identified?  | No         |
| 6.  | Significant deficiency(ies) identified?  | Yes        |
| 7.  | Type of auditors' report issued on compliance for major programs:  |            |
|     | CFDA Number 20.106   | Unmodified |
| 8.  | Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133? | Yes        |
| 9.  | Identification of major programs:  |            |
|     | <u>CFDA Number</u> <u>Name of Federal Program</u>  |            |
|     | 20.106                                  Airport Improvement Program  |            |
| 10. | Dollar threshold used to distinguish between Type A and Type B Programs:   | \$300,000  |
| 11. | Auditee qualified as low-risk auditee?   | No         |

**SECTION II - FINANCIAL STATEMENT FINDINGS**

No matters were reported.

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

<u>Reference Number</u>	<u>CFDA Number</u>	<u>Findings</u>	<u>Questioned Costs</u>	<u>Refer Page #</u>
2014-001	20.106	Cash Management	\$ -	9 - 10
2014-002	20.106	Equipment and Real Property Management	\$ -	11 - 12

COMMONWEALTH PORTS AUTHORITY

Schedule of Findings and Questioned Costs, Continued  
Year Ended September 30, 2014

Finding No.: 2014-001  
 Federal Agency: U.S. Department of Transportation  
 CFDA Program: 20.106 Airport Improvement Program  
 Federal Award Nos.: All AIP Grants  
 Area: Cash Management  
 Questioned Costs: \$-0-  
 Interest Liability: \$63

**Criteria:** In accordance with the Cash Management Improvement Act Agreement between the Commonwealth of the Northern Mariana Islands and The Secretary of the Treasury, United States Department of the Treasury, the allowable clearance pattern is four calendar days.

**Condition:** Of fifteen drawdowns tested, fourteen items were paid after the allowable clearance patterns from the date federal funds were credited to CPA's account as follows:

Receipt No.	Amount	Received Date	No.	Amount	Clearance Date	Days Lapsed After Four Calendar Days
62690	\$ 577,194	11/26/13	2160	\$ 40,220	12/30/13	30
		11/26/13	2161	\$ 536,974	12/06/13	6
63035	\$ 622,871	12/27/13	2165	\$ 49,956	01/22/14	22
		12/27/13	2166	\$ 572,915	01/02/14	2
63571	\$ 753,333	02/05/14	2171	\$ 66,469	02/21/14	12
		02/05/14	2172	\$ 686,864	02/10/14	1
63897	\$ 543,707	03/04/14	2178	\$ 484,494	03/11/14	3
		03/04/14	2179	\$ 58,213	03/24/14	16
64263	\$ 534,139	04/02/14	2186	\$ 55,460	04/24/14	18
		04/02/14	2187	\$ 478,679	04/11/14	5
64502	\$ 616,302	04/25/14	2193	\$ 571,852	05/01/14	2
		04/25/14	2194	\$ 44,450	05/13/14	14
64960	\$ 16,382	06/04/14	2198	\$ 16,382	06/12/14	4
65343	\$ 797,070	07/09/14	2233	\$ 151,034	09/30/14	79
		07/09/14	2228	\$ 248,981	09/30/14	79
		07/09/14	Undisbursed	\$ 397,055	09/30/14	79
65342	\$ 1,225,709	07/09/14	Undisbursed	\$ 1,225,709	09/30/14	79
65344	\$ 481,310	07/09/14	2205	\$ 481,310	07/15/14	2
65497	\$ 137,164	07/22/14	2207	\$ 17,249	08/04/14	9
65670	\$ 20,700	08/06/14	2211	\$ 20,700	08/13/14	3
65834	\$ 632,532	08/20/14	2212	\$ 577,074	09/03/14	10
		08/20/14	2213	\$ 55,458	09/03/14	10
65864/65865	\$ 579,600	08/21/14	2214	\$ 14,588	09/09/14	15
		08/21/14	2215	\$ 15,999	08/29/14	4
		08/21/14	2216	\$ 74,180	08/29/14	4
		08/21/14	2217	\$ 357,114	08/29/14	4

**Cause:** The cause of the above condition is the lack of procedures for timely disbursement of cash advanced from the grantor agency in accordance with the requirements of the Cash Management Improvement Act.

**Effect:** The effect of the above condition is noncompliance with applicable cash management requirements. Interest earned on advances is \$163, and an interest liability of \$63 exists; however, no questioned costs result from this condition as the projected interest liability is less than \$10,000.

**Recommendation:** We recommend that CPA comply with the clearance pattern specified in applicable cash management requirements.

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Schedule of Findings and Questioned Costs, Continued  
Year Ended September 30, 2014

Finding No.:	2014-001, Continued
Federal Agency:	U.S. Department of Transportation
CFDA Program:	20.106 Airport Improvement Program
Federal Award Nos.:	All AIP Grants
Area:	Cash Management
Questioned Costs:	\$-0-
Interest Liability:	\$63

Auditee Response and Corrective Action Plan:

**Name of Contact Person:** Skye Lynn L. Aldan

**Corrective Action:** CPA has implemented a new procedure to process Airport Improvement Program (AIP) payments. Once a certified invoice and proper approvals are received by the Accounting Department, the check payment for that particular invoice will be printed and routed for signatures. When the check is fully signed and returned to the Accounting Department, CPA will then drawdown the funds. As soon as the funds are confirmed to be credited to CPA's account, the check will be released.

Although this new procedure is in place, CPA emphasizes that some circumstances that cause funds to remain beyond the allowable clearance pattern (check payments mailed to vendors, vendors holding on to checks received, etc.) are outside of CPA management's control.

**Proposed Completion Date:** Completed.

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Schedule of Findings and Questioned Costs, Continued  
Year Ended September 30, 2014

Finding No.: 2014-002  
 Federal Agency: U.S. Department of Transportation  
 CFDA Program: 20.106 Airport Improvement Program  
 Federal Award Nos.: All AIP Grants  
 Area: Equipment and Real Property Management  
 Questioned Costs: \$-0-

Criteria: In accordance with applicable equipment and real property management requirements, procedures for managing equipment (including replacement equipment), whether acquired in whole or in part with grant funds, until disposition takes place will, as a minimum, meet the following requirements:

- (1) Property records must include a description of the property, a serial number or other identification number, the source of property, who holds title, the acquisition date, cost of the property, percentage of Federal participation in the cost of the property, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property;
- (2) A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years;
- (3) A control system must be developed to adequately safeguard assets and to minimize the opportunity for losses, damage, or theft of the property. Any loss, damage, or theft shall be investigated;
- (4) Adequate maintenance procedures must be developed to keep the property in good condition; and
- (5) If the grantee or subgrantee is authorized or required to sell the property, proper sales procedures must be established for the highest possible return.

Condition: Tests of equipment and real property noted the following:

- CPA performed a partial physical inventory of its capital assets during fiscal year 2014. Total fixed asset additions capitalized and related to CPA's major program amounted to \$167,272, \$7,198,206 and \$11,515,708 during fiscal years 2014, 2013 and 2012, respectively.
- Of forty-three items tested, we were unable to determine the existence of eight as the capital asset subledger lacks sufficient description to identify the assets including the location and condition of the assets:

General Ledger Asset Account No.	System No.	Description	In Service Date	Acquired Value
1510-111	36	MASTER PLAN - SPN	03/01/92	\$ 161,716
1520-211	48	FAA 06-75-0003-01	11/01/79	\$ 2,193,714
1520-311	47	FAA 06-69-0011-04	01/01/81	\$ 1,503,392
1520-311	93	AIRFIELD LIGHTING SYSTEM	04/01/97	\$ 824,510
1570-111	660	SECURITY ACCESS	10/01/04	\$ 2,371,271
1590-111	72	FIRE TRUCK	10/01/90	\$ 372,000
1590-111	808	ARFF Truck	10/01/07	\$ 594,773
1590-311	663	TINIAN ARFF TRUCK	10/01/04	\$ 593,256

COMMONWEALTH PORTS AUTHORITY

Schedule of Findings and Questioned Costs, Continued  
Year Ended September 30, 2014

Finding No.: 2014-002, Continued  
Federal Agency: U.S. Department of Transportation  
CFDA Program: 20.106 Airport Improvement Program  
Federal Award Nos.: All AIP Grants  
Area: Equipment and Real Property Management  
Questioned Costs: \$-0-

Cause: The cause of the above condition is the lack of controls to comply with equipment management requirements.

Effect: The effect of the above condition is noncompliance with equipment and real property management requirements. No questioned cost is presented as we are unable to quantify the extent of noncompliance.

Recommendation: We recommend that CPA conduct a physical inventory of all capital assets at least once every two years, reconcile the results to property records and include sufficient details in the capital assets subledger to specifically identify individual assets.

Prior Year Status: The lack of compliance with equipment and real property management requirements was reported as a finding in the Single Audits of CPA for fiscal years 2008 through 2013.

Auditee Response and Corrective Action Plan:

**Name of Contact Person:** Skye Lynn L. Aldan

**Corrective Action:** In fiscal year 2014, CPA drafted Equipment Policies and Procedures. The policy was drafted to establish procedures for the management and control of equipment and includes procedures for identifications, recording, use, care, maintenance, disposition and reporting. These policies have been reviewed by CPA's management and legal counsel and are pending review and approval by CPA's Board of Directors.

Adjustments to reconcile the fixed asset subledger to the general ledger were proposed and completed on September 30, 2014 for both the Airports and the Seaports. CPA recognizes that these adjustments only partially address this finding in that not all inventory items were reconciled to the general ledger. In fiscal year 2015, CPA will conduct a physical inventory and continue to update/reconcile to the general ledger. Additionally, specific locations and conditions of the fixed assets listed will be included. Pending the completion of fiscal year 2015 physical inventory, adjustments to reconcile the fixed asset subledger to the general ledger are anticipated.

**Proposed Completion Date:** Ongoing.

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Unresolved Prior Year Comments  
Year Ended September 30, 2014

Questioned Costs

The prior year Single Audit report on compliance with laws and regulations noted the following questioned costs and comments that were unresolved at September 30, 2014:

Questioned costs as previously reported	\$ 15,206
Less questioned costs of fiscal year 2013 Single Audit resolved per U.S. Department of Homeland Security letter dated March 16, 2015	(15,206)
Questioned costs of fiscal year 2014 Single Audit	<u>-</u>
Unresolved questioned costs at September 30, 2014	\$ <u><u>-</u></u>

Unresolved Findings

The status of unresolved findings is discussed in the Schedule of Findings and Questioned Costs section of this report (pages 8 through 12).



## COMMONWEALTH PORTS AUTHORITY

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### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

#### FINANCIAL STATEMENT FINDINGS

No findings reported.

#### FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

- Finding No. 2013-001 - Partially Corrected. See corrective action plan to Finding No. 2014-002.
- Finding No. 2013-002 - Resolved.
- Finding No. 2013-003 - Resolved.
- Finding No. 2012-01 - Partially corrected. See corrective action plan to Finding No. 2014-002.
- Finding No. 2011-02 - Partially corrected. See corrective action plan to Finding No. 2014-002.
- Finding No. 2010-02 - Partially corrected. See corrective action plan to Finding No. 2014-002.
- Finding No. 2009-03 - Partially corrected. See corrective action plan to Finding No. 2014-002.
- Finding No. 2008-06 - Partially corrected. See corrective action plan to Finding No. 2014-002.