



Federal Awards Reports in Accordance
with the Uniform Guidance
June 30, 2022

Wagner Community Memorial Hospital

Wagner Community Memorial Hospital

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**Independent Auditor’s 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
Wagner Community Memorial Hospital
Wagner, South Dakota

We have audited, 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, the financial statements of Wagner Community Memorial Hospital (the Hospital), which comprise the balance sheet as of June 30, 2022, and the related statements of operations and changes in net assets and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 17, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Hospital’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances 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 Hospital's internal control. Accordingly, we do not express an opinion on the effectiveness of the Hospital’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 Hospital’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 weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2022-001 and 2022-002 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Hospital'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 financial statements. 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*.

Wagner Community Memorial Hospital's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Hospital's responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Hospital's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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 Hospital'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 Hospital's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

The image shows a handwritten signature in black ink that reads "Eide Sully LLP". The signature is written in a cursive, flowing style.

Sioux Falls, South Dakota
November 17, 2022



**Independent Auditor's Report on Compliance for the Major Federal Program;
Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures
of Federal Awards Required by the Uniform Guidance**

To the Board of Directors
Wagner Community Memorial Hospital
Wagner, South Dakota

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited Wagner Community Memorial Hospital's (the Hospital) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the Hospital's major federal program for the year ended June 30, 2022. The Hospital's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Hospital complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2022.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Hospital and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the Hospital's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Hospital's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Hospital's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Hospital's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Hospital's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Hospital's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the Hospital's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify 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 a 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. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2022-003 and 2022-004 to be material weaknesses.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the Hospital's responses to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The Hospital's responses were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of Wagner Community Memorial Hospital as of and for the year ended June 30, 2022, and have issued our report thereon dated November 17, 2022, 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 is presented for purposes of additional analysis as required by the Uniform Guidance 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 expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Eide Sully LLP

Sioux Falls, South Dakota
January 13, 2023

Wagner Community Memorial Hospital
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing/Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures
Department of Health and Human Services			
Passed through South Dakota Department of Health Division of Health Systems Development and Regulation			
Small Rural Hospital Improvement Grant Program	93.301	22SC093622	\$ 12,836
Passed through South Dakota Department of Health Division of Healthcare Access and Quality and Health Protection			
COVID-19 - Rural Health Research Centers	93.155	22SC093251	<u>219,639</u>
Total Department of Health and Human Services			<u>232,475</u>
Department of Agriculture			
Community Facilities Loans and Grants Cluster			
Community Facilities Loans and Grants	10.766		
2008 Direct Loan			1,038,025
2008 Guaranteed Loan			837,104
2010 Direct Loan			<u>1,321,032</u>
Total Community Facilities Loans and Grants Cluster			<u>3,196,161</u>
Total Federal Financial Assistance			<u><u>\$ 3,428,636</u></u>

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of Wagner Community Memorial Hospital (the Hospital) under programs of the federal government for the year ended June 30, 2022. The information is presented in accordance with the 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). Because the schedule presents only a selected portion of the operations of the Hospital, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Hospital.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the accrual basis of accounting. When applicable, such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. No federal financial assistance has been provided to a subrecipient.

Note 3 - Indirect Cost Rate

The Hospital has not elected to use the 10% de minimis cost rate.

Note 4 - Community Facilities Loans

Expenditures reporting in this schedule consist of the beginning of the year outstanding loan balance for the direct loans and 90% of the beginning of the year outstanding loan balance for the guaranteed loan. There were no loan advances during the year ended June 30, 2022. The outstanding balance at June 30, 2022 was \$1,018,236 for the 2008 direct USDA loan, \$1,295,983 for the 2010 direct USDA loan, and \$896,002 for the USDA guaranteed loan.

Section I – Summary of Auditor’s Results

FINANCIAL STATEMENTS

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	No
Significant deficiency identified not considered to be material weaknesses	Yes
Noncompliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major programs:	
Material weaknesses identified	Yes
Significant deficiency identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a):	Yes

Identification of major programs:

<u>Name of Federal Program</u>	<u>Federal Financial Assistance Listing/CFDA Number</u>
Community Facilities Loans and Grants Cluster	
Community Facilities Loans and Grants	10.766
Dollar threshold used to distinguish between Type A and Type B Programs	\$750,000
Auditee qualified as low-risk auditee?	No

Section II – Financial Statement Findings

**2022-001 Preparation of Financial Statements
 Significant Deficiency**

Criteria: Proper controls over financial reporting include the ability to prepare financial statements and accompanying notes to the financial statements that are materially correct and include all required disclosures.

Condition: The Hospital does not have an internal control system designed to provide for the preparation of the full financial statements being audited. As auditors, we were requested to draft the financial statements and accompanying notes to the financial statements.

Cause: The Hospital has limited staff to prepare full disclosure financial statements.

Effect: There is a reasonable possibility that the Hospital would not be able to draft the financial statements and accompanying notes to the financial statements that are correct without the assistance of the auditors.

Recommendation: While we recognize that this condition is not unusual for a Hospital with limited staffing, it is important that the Hospital is aware of this condition for financial reporting purposes. Management and the board of directors should continually be aware of the financial accounting and reporting of the Hospital and changes in the accounting and reporting requirements.

Views of Responsible Officials: Management will review the year-end adjustments. Management and the board of directors will review for propriety the draft financial statements and footnotes. Due to the Hospital's limited staffing, we will accept the risk associated with financial statement preparation, based on cost and other considerations. The cost of any further controls would outweigh the related benefits.

**2022-002 Segregation of Duties
 Significant Deficiency**

Criteria: The functions of executing transactions, recording transactions, and maintaining accountability for the records should be performed by different employees or be maintained under dual control. Areas in which a lack of segregation was noted include the chief financial officer handling multiple accounting functions, including posting transactions to the general ledger, preparing monthly reconciliations, preparing or reviewing checks, and posting manual adjusting journal entries.

Condition: The Hospital has a limited number of office personnel performing the record keeping functions of the Hospital.

Cause: The Hospital has limited staff and cannot justify staffing the number of positions necessary to have proper segregation of duties across all areas.

Effect: Inadequate segregation of duties could adversely affect the Hospital's ability to detect and correct misstatements that would be significant in relation to the financial statements in a timely period by employees in the normal course of performing their assigned functions.

Recommendation: While we recognize that the Hospital's office staff may not be large enough to assure optimal internal controls, it is important that the Hospital is aware of this condition. Under this condition, the Board and management's close supervision and review of accounting information is the best means of preventing and detecting errors and irregularities.

Views of Responsible Officials: Due to the Hospital's limited staffing, we will accept the risk associated with segregation of duties based on cost and other considerations. The cost of any further controls would outweigh the related benefits.

Section III – Federal Award Findings and Questioned Costs

**2022-003 Department of Agriculture
Federal Financial Assistance Listing/CFDA #10.766
Communities Facilities and Loans Grants Cluster**

**Preparation of Schedule of Expenditures of Federal Awards
Material Weakness in Internal Control over Compliance -Other**

Criteria: Proper controls over financial reporting include the ability to prepare the combined schedule of expenditures of federal awards (the schedule) and accompanying notes to the schedule.

Condition: The Hospital does not have an internal control system designed to provide for the preparation of the schedule. As auditors, we were requested to assist with the preparation of the schedule.

Cause: Auditor assistance with the preparation of the schedule is not unusual as the schedule has unique and specialized requirements and preparation is only required when the Hospital meets a specific threshold of federal expenditures.

Effect: There is a reasonable possibility that the Hospital would not be able to draft the schedule that is correct without the assistance of the auditors.

Questioned Costs: None reported.

Context: Sampling was not used.

Repeat Finding from Prior Year: Yes, prior year finding 2021-003

Recommendation: While we recognized that this condition is not unusual for an organization with limited staffing, we recommend management be aware of the financial reporting requirements relating to the Hospital's schedule and the internal controls that impact financial reporting.

Views of Responsible Officials: Management agrees with the finding.

**2022-004 Department of Agriculture
Federal Financial Assistance Listing/CFDA #10.766
Communities Facilities and Loans Grants Cluster**

**Special Tests and Provisions
Material Weakness in Internal Control over Compliance**

Criteria: 2 CFR 200.303(a) establishes that the auditee must establish and maintain effective internal control over the federal award that provides assurance that the entity is managing the federal award in compliance with federal statutes, regulations, and conditions of the federal award. Section 4 of the loan resolution security agreements dated September 2, 2008 and March 10, 2010 states the Hospital must set aside a reserve amount which may be established as a bookkeeping account or as a separate bank account. Funds may be deposited in institutions insured by state and federal government or invested in marketable securities backed by the full faith and credit of the United States.

Condition: Management maintained the reserve amount in the pooled investment fund account which was not established as a separate bookkeeping account or as a separate bank account. Although the pooled investment fund includes marketable securities backed by the full faith and credit of the United States, based on the portfolio mix of the investment pool, additional cash balances on hand need to supplement the investment pool to adequately fund the reserve. The Hospital has excess cash available.

Cause: The Hospital was unaware the funds were required to be deposited in institutions insured by state and federal government or invested in marketable securities backed by the full faith and credit of the United States.

Effect: The Hospital could be in violation of the reserve amount requirements if management is not monitoring compliance.

Questioned Costs: None reported

Context/Sampling: Sampling was not used.

Repeat Finding from Prior Year: No

Recommendation: We recommend management transfer the required reserve amount to a separate bookkeeping account in the trial balance or establish a separate bank account and ensure the funds are deposited in institutions insured by state and federal government or invested in marketable securities backed by the full faith and credit of the United States. Controls should be established and documented to monitor compliance with the reserve fund provision.

Views of Responsible Officials: Management agrees with the finding.

Management's Response to Auditor's Findings:
Summary Schedule of Prior Audit Findings and
Corrective Action Plan

June 30, 2022

Prepared by Management of
Wagner Community Memorial Hospital

Wagner Community Memorial Hospital – Summary Schedule of Prior Audit Findings

Yellow Book

Finding 2021-001

Initial Fiscal Year Finding Occurred: 2021

Finding Summary: Eide Bailly LLP prepared our draft financial statements and accompanying notes to the financial statements. They also proposed material audit adjustments that would not have been identified because of our existing controls and, therefore, could have resulted in a material misstatement of our financial statements. Eide Bailly LLP also provided guidance to management, relating to the most recent Provider Relief Fund revenue recognition terms and conditions updates from the Department of Health and Human Services.

Status: Ongoing. Due to cost considerations, Wagner Community Memorial Hospital will continue to have Eide Bailly LLP prepare our draft financial statements and accompanying notes to the financial statements.

Finding 2021-002

Initial Fiscal Year Finding Occurred: 2021

Finding Summary: The Hospital has a limited number of office personnel performing the record keeping functions of the organization.

Status: Ongoing. Due to cost considerations staffing necessary to optimize the segregation of duties cannot be obtained. However, management has implemented processes of close supervision by the management and the Board to review accounting information to best prevent and detect errors and irregularities.

Wagner Community Memorial Hospital – Summary Schedule of Prior Audit Findings

Single Audit

Finding 2021-003

Federal Agency Name: Department of Health and Human Services
Federal Financial Assistance Listing/CFDA #93.498
Program Name: COVID-19 Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution
Period 1 TIN #460226283

Initial Fiscal Year Finding Occurred: 2021

Finding Summary: Eide Bailly LLP prepared our draft Schedule of Expenditures of Federal Awards and accompanying notes to the schedule.

Status: Ongoing. Due to cost considerations, Wagner Community Memorial Hospital will continue to have Eide Bailly LLP prepare our Schedule of Expenditures of Federal Awards and accompanying notes to the schedule.

Finding 2021-004

Federal Agency Name: Department of Health and Human Services
Federal Financial Assistance Listing/CFDA #93.498
Program Name: COVID-19 Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution
Period 1 TIN #460226283

Initial Fiscal Year Finding Occurred: 2021

Finding Summary: The Chief Executive Officer accumulated and reported all data involving the Federal Financial Assistance Listing/CFDA #93.498 expenditures to HRSA. This created a lack of secondary review of the final expenditure listing and the special report submitted to the Department of Health and Human Services for Period 1 TIN #460226283. The lack of a secondary review resulted in the overstatement of COVID-19 personnel and fringe benefits expenditures of \$138,590.

Status: Completed, a policy has been adopted and implemented on September 30, 2022, that a member of management has been designated to provide a secondary review of the expenditures listing and the report prior to submittal to the federal agency

Wagner Community Memorial Hospital – Corrective Action Plan

Yellow Book

Finding 2022-001

Finding Summary:

The Hospital does not have an internal control system designed to provide for the preparation of the full financial statements being audited. Eide Bailly LLP prepared our draft financial statements and accompanying notes to the financial statements. .

Responsible Individuals:

Lisa Weisser, Director of Finance

Corrective Action Plan:

It is not cost effective to have an internal control system designed to provide for the preparation of the financial statements and accompanying notes. We requested that our auditors, Eide Bailly LLP, prepare the financial statements and the accompanying notes to the financial statements as a part of their annual audit. We have designated a member of management to review the drafted financial statements and accompanying notes, and we have reviewed with and agree with the adjustments proposed during the audit.

Anticipated Completion Date: Ongoing

Finding 2022-002

Finding Summary:

The Hospital has a limited number of office personnel performing the record keeping functions of the organization.

Responsible Individuals:

Lisa Weisser, Director of Finance

Corrective Action Plan:

It is not cost effective to have the staffing necessary to optimize the segregation of duties. However, management has implemented processes of close supervision by the management and the Board to review accounting information to best prevent and detect errors and irregularities.

Anticipated Completion Date: Ongoing

Wagner Community Memorial Hospital – Corrective Action Plan

Single Audit

Finding 2022-003

Federal Agency Name: Department of Agriculture
Federal Financial Assistance Listing/CFDA #10.766
Program Name: Communities Facilities Loans and Grants Cluster
Compliance Requirement: Preparation of the Schedule of Expenditures of Federal Awards

Finding Summary: Eide Bailly LLP prepared our draft Schedule of Expenditures of Federal Awards and accompanying notes to the schedule.

Responsible Individuals: Lisa Weisser, Director of Finance

Corrective Action Plan: It is not cost effective to have an internal control system designed to provide for the preparation of the Schedule of Expenditures of Federal Awards. We requested that our auditors, Eide Bailly LLP, prepare the Schedule of Expenditures as part of their Single Audit. We have designated members of management to review the drafted Schedule and accompanying notes.

Anticipated Completion Date: Ongoing

Finding 2022-004

Federal Agency Name: Department of Health and Human Services
Federal Financial Assistance Listing/CFDA #10.766
Program Name: Communities Facilities Loans and Grants Cluster
Compliance Requirement: Set aside of a reserve amount backed by the full faith and credit of the United States

Finding Summary: Management maintained a reserve account in a pooled investment fund which includes marketable securities backed by the full faith and credit of the United States, but based on the portfolio mix of the investment pool, was not adequate to cover the entire reserve requirement. In addition, we had not established a separate bookkeeping account and/or a separate bank account.

Responsible Individuals: Bryan Slaba, Chief Executive Officer

Corrective Action Plan: A separate savings account backed by the full faith and credit of the United States and booking account will be established.

Anticipated Completion Date: 12/31/2022