

Reports on Compliance and Internal Control

Commonwealth Ports Authority

Year Ended September 30, 2023



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Report of Independent Auditors 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*

Management and the Board of Directors

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 (*Government Auditing Standards*), the financial statements of the Commonwealth Ports Authority (CPA), a component unit of the Commonwealth of the Northern Mariana Islands, which comprise the statements of net position as of September 30, 2023 and 2022, and the related statements of revenues, expenses and change in net position, and cash flows for the years then ended, and the related notes (collectively referred to as the “financial statements”), and have issued our report thereon dated May 7, 2025

Report on 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) as a basis for designing 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2023-001 through 2023-003 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

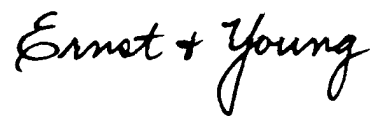
As part of obtaining reasonable assurance about whether CPA's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the 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 instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

CPA's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on CPA's response to the findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. CPA's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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.

The logo for Ernst & Young, featuring the company name in a stylized, handwritten-style script.

May 7, 2025

Report of Independent Auditors on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Management and the Board of Directors
Commonwealth Ports Authority

Report of Independent Auditors on Compliance for Each Major Federal Program

Qualified Opinions

We have audited the Commonwealth Ports Authority's (CPA's) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of CPA's major federal programs for the year ended September 30, 2023. CPA's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Qualified Opinions on ALN 20.106 Airport Improvement Program and ALN 21.027 Coronavirus State and Local Fiscal Recovery Funds

In our opinion, except for the noncompliance described in the Basis for Qualified Opinions section of our report, CPA complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on ALN 20.106 Airport Improvement Program and ALN 21.027 Coronavirus State and Local Fiscal Recovery Funds for the year ended September 30, 2023.

Basis for Qualified Opinions

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 CPA and to meet our other ethical responsibilities in accordance with the 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 audit opinion on compliance for each major federal program. Our audit does not provide a legal determination of CPA's compliance with the compliance requirements referred to above.

Matters Giving Rise to Qualified Opinion on ALN 20.106 Airport Improvement Program and ALN 21.027 Coronavirus State and Local Fiscal Recovery Funds

As described in the accompanying Schedule of Findings and Questioned Costs, CPA did not comply with requirements regarding ALN 20.106 Airport Improvement Program as described in finding numbers 2023-003 for Equipment and Real Property Management and 2023-004 for Special Tests and Provisions – Revenue Diversion, and ALN 21.027 Coronavirus State and Local Fiscal Recovery Funds as described in finding number 2023-005 for Reporting.

Compliance with such requirements is necessary, in our opinion, for CPA to comply with the requirements applicable to that program.

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 CPA'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 CPA'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 CPA's compliance with the requirements of each 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 CPA'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 CPA'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 CPA'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.

Other Matters

Government Auditing Standards requires the auditor to perform limited procedures on CPA's response to the noncompliance findings identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. CPA's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 and significant deficiencies.

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. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 2023-003 through 2023-005 to be material weaknesses.

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 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 CPA's response to the internal control over compliance findings identified in our audit described in the accompanying Schedule of Findings and Questioned Costs. CPA's response was not subjected to the other 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 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 CPA as of and for the year ended September 30, 2023, and have issued our report thereon dated May 7, 2025, 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.

Ernst + Young

May 7, 2025

Commonwealth Ports Authority
(A Component Unit of the Commonwealth of the Northern Mariana Islands)

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2023

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Assistance Listing Number</u>	<u>Other Identification Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
U.S. Department of Transportation Direct Programs				
Airport Improvement Program	20.106			\$ 2,701,618
COVID-19 Airport Coronavirus Response Grant				
Program - Coronavirus Response and Relief Supplemental				
Appropriations Act	20.106			<u>7,592,506</u>
Total U.S. Department of Transportation				<u>10,294,124</u>
U.S. Department of the Treasury Pass-Through Program				
From CNMI Government - Coronavirus State and Local				
Fiscal Recovery Funds	21.027		CNMI22028	<u>940,923</u>
Total U.S. Department of the Treasury				<u>940,923</u>
U.S. Department of the Interior Pass-Through Program				
Economic, Social, and Political Development of the Territories	15.875		D21AP10141-00	<u>181,291</u>
Total U.S. Department of the Interior				<u>181,291</u>
U.S. Department of Homeland Security Direct Programs				
National Explosives Detection Canine Team Program				
(NEDCTP)	97.072	70T02020T9NNCP431		159,257
Electronic Baggage Screening Program	97.U01	70T04021T7672N019		4,797,240
Law Enforcement Officer Reimbursement Program	97.U02	70T02021T6114N202		<u>55,850</u>
Total U.S. Department of Homeland Security				<u>5,012,347</u>
Total Expenditures of Federal Awards				<u>\$16,428,685</u>

Commonwealth Ports Authority
(A Component Unit of the Commonwealth of the Northern Mariana Islands)

Notes to the Schedule of Expenditures of Federal Awards

Year Ended September 30, 2023

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 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.

2. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of CPA under programs of the federal government for the year ended September 30, 2023. The information in this Schedule 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 CPA, it is not intended to and does not present the financial position, changes in net position or cash flows of CPA.

3. Summary of Significant Accounting Policies

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.

Basis of Accounting

Expenditures reported on the Schedule are reported on the accrual basis of accounting. All expenses and capital outlays are reported as expenditures. 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. Pass-through entity identifying numbers are presented where available.

4. Indirect Cost Rate

CPA does not elect to use the de minimis indirect cost rate allowed under Uniform Guidance.

Commonwealth Ports Authority
(A Component Unit of the Commonwealth of the Northern Mariana Islands)

Schedule of Findings and Questioned Costs

Year Ended September 30, 2023

Section I - Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unqualified

Internal control over financial reporting:

Material weakness(es) identified?

____ YES X NO

Significant deficiency(ies) identified?

X YES ____ NONE REPORTED

Noncompliance material to financial statements noted?

____ YES X NO

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified?

X YES ____ NO

Significant deficiency(ies) identified?

____ YES X NONE REPORTED

Type of auditor's report issued on compliance for major federal programs:

Qualified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

X YES ____ NO

Commonwealth Ports Authority
(A Component Unit of the Commonwealth of the Northern Mariana Islands)

Schedule of Findings and Questioned Costs, continued

Identification of major federal programs:

Assistance Listing

Numbers

Name of Federal Program

20.106	Airport Improvement Program
21.027	Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)

Dollar threshold used to distinguish between
Type A and Type B Programs:

\$750,000

Auditee qualified as low-risk auditee?

___ YES X NO

Section II - Financial Statement Findings

Reference Number	Findings
2023-001	Schedule of Expenditure of Federal Awards
2023-002	Capital Assets

Section III - Federal Award Findings and Questioned Costs

Reference Number	ALN	Findings	Questioned Costs
2023-003	20.106	Equipment and Real Property Management	\$ ---
2023-004	20.106	Special Tests and Provisions – Revenue Diversion	---
2023-005	21.027	Reporting	---
		Total	\$ ---

Commonwealth Ports Authority
(A Component Unit of the Commonwealth of the Northern Mariana Islands)

Schedule of Findings and Questioned Costs, continued

Finding No.: 2023-001

Area: Schedule of Expenditures of Federal Awards (SEFA)

Criteria:

In accordance with 2 CFR §200.510 (b) and §200.302 (b)(1), the auditee shall prepare a SEFA for the period covered by the auditee's financial statements. At the minimum, the SEFA shall provide total Federal awards expended for each individual Federal program and the Assistance Listing Number (ALN) or other identifying number when the ALN information is not available.

Condition:

Tests of internal controls showed that CPA's financial management system does not provide for the separate identification of expenditures for each federal program such as the federal program's assistance listing number. Instead, CPA inserts the notation 'C' or 'contributed' to distinguish federal transactions and 'NC' or 'non-contributed' for local transactions in the general ledger (GL) description name. In addition, as another identifier, federal transactions will have an odd number at the end of the GL account number whereas for local transactions it is an even number. However, these methods were not consistently followed across all transactions.

Cause:

The accounting system lacks the federal program name and award identification.

Effect:

CPA is in noncompliance with federal SEFA and financial management requirements.

Recommendation:

CPA should establish and implement procedures to develop or acquire an accounting system that provides for the separate identification of expenditures for each federal program by using its ALN or other identifying number.

Views of Responsible Officials:

Management states agreement with the finding. Refer to separate Corrective Action Plan.

Commonwealth Ports Authority
(A Component Unit of the Commonwealth of the Northern Mariana Islands)

Schedule of Findings and Questioned Costs, continued

Finding No.: 2023-002

Area: Capital Assets

Criteria:

GASB Codification 1400 requires capital assets be recorded at their correct costs, in the correct accounting period, and at the proper depreciation.

Condition:

1. CPA did not timely record the donation of four (4) stair carts received from the CNMI Government in fiscal year 2021.

<u>G/L Number</u>	<u>Fixed Asset Number</u>	<u>Cost</u>
1550-111	1558	\$ 96,490
1550-111	1559	96,490
1550-111	1560	96,490
1550-111	1561	96,490
		<u>\$385,960</u>

2. CPA did not timely record the transfer of four (4) vehicles from the CNMI Government received on December 28, 2022.

<u>Property Tag</u>	<u>Vehicle Identification</u>	<u>Vehicle Model</u>
<u>Number</u>	<u>Number</u>	
FA-02131 US	1GNLCDE3LR162601	2020 Chevy Tahoe LP # GOVT 60-13
FA-02784 CM	JN8AY2NF2K9350528	2015 Nissan Armada LP # ADH-525
FA-0228 CM	1FAHP2D89HG141653	2017 Ford Taurus LP # GOVT 47-89
NONE	2C3DXBG6KH638566	2019 Dodge Charger LP # ADB-919

Cause:

CPA lacks controls over the recording of donated capital assets.

Effect:

The financial statements contain errors in regard to capital assets.

Recommendation:

CPA should establish a policy to account for donated capital assets and its related depreciation expense.

Views of Responsible Officials:

Management states agreement with the finding. Refer to separate Corrective Action Plan.

Commonwealth Ports Authority
(A Component Unit of the Commonwealth of the Northern Mariana Islands)

Schedule of Findings and Questioned Costs, continued

Finding No.: 2023-003

Federal Agency: U.S. Department of Transportation
AL 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 2 CFR section 200.313(b), a State must use, manage and dispose of equipment acquired under a Federal award by the State in accordance with State laws and procedures.

SOP 216.1 and 216.6:

- A physical inventory of the property must be taken and the results reconciled with the property records annually.

SOP 215.1 and 215.2:

- Adequate maintenance procedures must be developed to keep the property in good condition.

Condition:

Tests of equipment and real property noted the following:

1. CPA performed a capital assets inventory during fiscal year 2023. Based on controls testing, the worksheet of the count was approved by the Comptroller; however, it was not dated.
2. A reconciliation was not performed for FAA only assets which should be compared with accounting records. As such, the completeness and accuracy of program assets could not be determined. Total fixed asset additions capitalized and related to CPA's major program, is as follows:

Fiscal Year	Capital Outlays
2023	\$ 4,618,768
2022	\$ 5,691,628
2021	\$12,113,793
2020	\$ 3,681,264
2019	\$29,437,789

Commonwealth Ports Authority
(A Component Unit of the Commonwealth of the Northern Mariana Islands)

Schedule of Findings and Questioned Costs, continued

Finding No.: 2023-003, continued

Federal Agency: U.S. Department of Transportation
 AL Program: 20.106 Airport Improvement Program
 Federal Award Nos.: All AIP Grants
 Area: Equipment and Real Property Management
 Questioned Costs: \$-0-

Condition, continued:

3. Of fifteen items (or 17%) tested of a total population of eighty-eight FAA-funded capital assets, we noted deficiencies, as follows:

- a. One item (or 7%) has been unidentified, and management was not able to substantiate the existence of the actual fixed asset. This asset was cited in the prior year as a finding but was not corrected. As such, it is a repeat finding for FY2023.

General Ledger Asset <u>Account No.</u>	System <u>No.</u>	Description	Acquisition Date	Acquisition Cost	Net Book Value
1520-311	000047	FAA 06-69-0011-04	01/01/81	\$1,503,392	\$ ---

- b. Seven items (or 47%) did not have any record or log of maintenance conducted during FY2023. No questioned costs are noted as we are unable to quantify the extent of the noncompliance.

General Ledger Asset <u>Account No.</u>	System <u>No.</u>	Description	Acquisition Date	Acquisition Cost	Net Book Value
1510-211	000015	TERMINAL BLDG (EDA) - ROP	10/01/79	\$ 539,869	\$ ---
1520-111	000040	RUNWAY (TTG) SPN	10/01/76	1,062,145	---
1520-311	000047	FAA 06-69-0011-04	12/03/80	1,503,392	---
1570-211	000091	ARFF ACCESS ROAD	04/01/97	212,853	---
1510-111	000589	CORRIDOR ENCLOSURE	04/30/02	2,729,650	---
1510-111	000791	Reclass Grant Amendment - High Roof Replacement	09/01/06	600,000	65,000
1510-111	000791	HIGH ROOF REPLACEMENT	09/01/06	3,922,500	424,938

- c. One item (or 7%) was improperly included on the fixed asset listing (asset number 000004). This asset was the original Crash, Fire, and Rescue (CFR) building constructed in 1970. The CFR building was demolished upon the construction of the Aircraft Rescue and Fire Fighting (ARFF) building in 1996. As such, this asset should have been noted as a disposal for FY2023. We present \$0 questioned costs as no net book value was noted.

Commonwealth Ports Authority
(A Component Unit of the Commonwealth of the Northern Mariana Islands)

Schedule of Findings and Questioned Costs, continued

Finding No.: 2023-003, continued

Federal Agency: U.S. Department of Transportation
AL Program: 20.106 Airport Improvement Program
Federal Award Nos.: All AIP Grants
Area: Equipment and Real Property Management
Questioned Costs: \$-0-

Condition, continued:

General Ledger Asset <u>Account No.</u>	System <u>No.</u>	<u>Description</u>	Acquisition <u>Date</u>	<u>Acquisition</u> <u>Cost</u>	<u>Net Book</u> <u>Value</u>
1510-111	000004	CFR (FAA) - SPN	10/01/76	\$100,055	\$ ---

- d. One item (or 7%) was improperly capitalized and included in the fixed asset listing (asset number 001504). This asset is the Master Plan Update for the Rota Airport. As this is a document pertaining to project deliverables and survey on airport assets, the Master Plan Update is not considered to be an actual fixed asset. We present \$0 questioned costs for this asset as this is a matter of improper capitalization, and not an instance of an unallowable activity in the context of compliance.

General Ledger Asset <u>Account No.</u>	System <u>No.</u>	<u>Description</u>	Acquisition <u>Date</u>	<u>Acquisition</u> <u>Cost</u>	<u>Net Book</u> <u>Value</u>
1510-211	001504	MASTER PLAN UPDATE	12/01/21	326,608	\$283,060

Cause:

CPA lacks oversight responsibility and monitoring controls over compliance with equipment and real property management requirements.

Effect:

CPA is in noncompliance with applicable equipment and real property management requirements. No questioned costs are presented as we are unable to quantify the extent of noncompliance.

Identification as a Repeat Finding: Finding 2022-003.

Commonwealth Ports Authority
(A Component Unit of the Commonwealth of the Northern Mariana Islands)

Schedule of Findings and Questioned Costs, continued

Finding No.: 2023-003, continued

Federal Agency:	U.S. Department of Transportation
AL Program:	20.106 Airport Improvement Program
Federal Award Nos.:	All AIP Grants
Area:	Equipment and Real Property Management
Questioned Costs:	\$-0-

Recommendation:

CPA should reconcile the results of the annual physical inventory of the program's assets to the property records and ascertain that the costs of the individual assets also agree to the records of accounting in terms of assets identified as additions or disposals for the year. Additionally, CPA should retain maintenance logs or equivalent documentation to show evidence of maintenance done on fixed assets and equipment. Lastly, CPA should implement and enforce proper procedures and criteria for capitalization of assets, based on the capitalization policy set by management to prevent improper capitalization.

Views of Responsible Officials:

Management states agreement with the finding. Refer to separate Corrective Action Plan.

Commonwealth Ports Authority
(A Component Unit of the Commonwealth of the Northern Mariana Islands)

Schedule of Findings and Questioned Costs, continued

Finding No.: 2023-004

Federal Agency:	U.S. Department of Transportation
Assistance Listing Program:	20.106 Airport Improvement Program
Award Numbers:	All AIP Grants
Area:	Special Tests and Provisions – Revenue Diversion
Questioned Costs:	\$-0-

Criteria:

In accordance with 64 FR 7696, all revenues generated by a public airport must be expended for the capital or operating costs of the airport, the local airport system, or other local facilities that are owned or operated by the owner or operator of the airport and are directly and substantially related to the actual air transportation of passengers or property.

Condition:

1. CPA has two divisions – airport and seaport.

Certain costs are shared by both the airport and the seaport. The shared costs include management fees, salaries, legal fees, advertising, and administrative expenses.

The airport pays for shared cost attributed to the cost of the seaport operations.

The airport records the seaport's allocation of the shared cost as 'Due from seaport division' and conversely, the seaport records 'Due to airport division'.

The seaport division normally settles amounts due to the airport division within 90 days.

We observed that:

- The airport division paid \$789,887 of the seaports shared costs during fiscal year ended September 30, 2023.
- As of September 30, 2023, receivables due from the seaport division totaled \$198,055.

CPA management asserts that use of airport revenues to pay operating costs of the seaport division is acceptable as the seaport division normally reimbursed the airport division within 90 days. As such, CPA management believes this does not constitute a diversion of airport revenues.

CPA did not provide documentation from the grantor agency to acknowledge that the grantor agency has approved the use of airport revenues to pay for the costs of the seaport operations.

Commonwealth Ports Authority
(A Component Unit of the Commonwealth of the Northern Mariana Islands)

Schedule of Findings and Questioned Costs, continued

Finding No.: 2023-004, continued

Federal Agency: U.S. Department of Transportation
Assistance Listing Program: 20.106 Airport Improvement Program
Award Numbers: All AIP Grants
Area: Special Tests and Provisions – Revenue Diversion
Questioned Costs: \$-0-

Condition, continued:

2. For one (or 4%) of twenty-five cash journal entries tested, aggregating \$789,887 of a total population of \$63,692,682, airport funds were expended for the costs of a holiday event celebration.

The costs included venue and meals which do not appear to be directly related to the airport operations. Details are as follows:

Check No.	Check Amount	JE No.	Account Number	Entry Date	Document No.
66528	\$1,745	20230061	1010-000	Dec. 14, 2022	MC-003629

Cause:

CPA did not effectively seek grantor guidance over compliance with Special Tests and Provisions on revenue division on shared costs between its airport and seaport divisions. Moreover, CPA did not obtain grantor approval for the expenditure referred to whether it is duly permitted by the Federal Aviation Administration regulation.

Effect:

CPA is in noncompliance with Special Tests and Provisions – Revenue Diversion.

Recommendation:

CPA should seek approval from the grantor agency regarding use of the airport revenues:

- to pay for operating cost of its seaport division, and
- to pay for expenditures, such as cost of holiday events, that do not appear to be directly related to airport operations.

Views of Responsible Officials:

Management disagrees with the finding. Refer to separate Corrective Action Plan.

Auditor Response:

Condition 1: Although costs incurred by the Seaport division are fully reimbursed, it does not appear to meet the standards of compliance of using airport revenue for airport purposes only. Condition remains.

Commonwealth Ports Authority
(A Component Unit of the Commonwealth of the Northern Mariana Islands)

Schedule of Findings and Questioned Costs, continued

Finding No.: 2023-004, continued

Federal Agency:	U.S. Department of Transportation
Assistance Listing Program:	20.106 Airport Improvement Program
Award Numbers:	All AIP Grants
Area:	Special Tests and Provisions – Revenue Diversion
Questioned Costs:	\$-0-

Auditor Response, continued:

Condition 2: The costs of the event appear to be entertainment expenses not part of the airport's business purposes and not directly related to generating revenue for the airport. Condition remains.

Commonwealth Ports Authority
(A Component Unit of the Commonwealth of the Northern Mariana Islands)

Schedule of Findings and Questioned Costs, continued

Finding No.: 2023-005

Federal Agency: U.S. Department of the Treasury
Pass-Through Entity: CNMI Government
AL Program: 21.027 Coronavirus State and Local Fiscal Recovery Funds
Federal Award No. and year: CNMI22028 2021-2023
Area: Reporting
Questioned Costs: \$-0-

Criteria:

In accordance with the grant award CNMI22028, CPA will submit quarterly reports to the Department of Finance Office of the Secretary that are accurately prepared and supported.

Condition:

For one (or 33%) of three reports examined, the quarter ending 9/30/2023 cumulative amount reported as federal share of \$2,009,788 did not agree with expected cumulative federal share per audit expectation of \$2,041,923, resulting in a variance of \$32,135.

9/30/2023 Qtr. Report	Per Report	Per Audit	Variance
Expensed to Date	\$2,009,788	\$2,041,923	\$32,135

Cause:

CPA did not effectively monitor the accuracy and completeness of the financial report based on underlying accounting records.

Effect:

CPA is in noncompliance with the applicable reporting requirements. No questioned cost is reported as we are unable to quantify the extent of noncompliance.

Recommendation:

Responsible personnel should regularly monitor reports to verify that amounts reported are supported by underlying accounting records.

Views of Responsible Officials:

Management states agreement with the finding. Refer to separate Corrective Action Plan.



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CORRECTIVE ACTION PLAN:

Finding No 2023-001 “Schedule of Expenditure of Federal Awards”

Name of Contact Person(s): Sheryl Sizemore, Comptroller
Ida S. De Brum, Accounting Manager
Zack A. Diaz, Internal Auditor

Corrective Action:
CPA agrees with the finding.

Condition: The expenditures in question pertain to a specific case of expenditures where payroll was reimbursed under the federal program. Normally, CPA does not have federal grants for reimbursement of operational expenditures (i.e. payroll, repairs and maintenance, supplies, etc.) as its main source, Airport Improvement Program (ALN#20,106), only allows for capital expenditure items. Due to a rare circumstance (COVID-19 Pandemic), CPA was allowed to receive grant funding that covered operational expenditure. CPA did not separately classify operational expenditures between non-federal and federal expenditures due to the special circumstances described earlier. CPA will create general ledger accounts to classify operational expenditures between federal and non-federal expenditures.

Proposed Completion Date: June 30, 2025

Finding No 2023-002 “Capital Assets”

Name of Contact Person(s): Sheryl Sizemore, Comptroller
Ida S. De Brum, Accounting Manager
Zack A. Diaz, Internal Auditor
Alex Tudela, Procurement Officer

Corrective Action:
CPA agrees with the finding.

Condition 1: Due to untimely submission of procurement documents, CPA was unable to process the donated assets into our accounting system when it was acquired. CPA has since implemented Standard Operating Procedures (SOPs) for Procurement as a corrective action measure.



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These SOPs were adopted in June 2022 and require that CPA Management be trained in all aspects of CPA's Procurement Rules and Regulations. CPA notes that trainings on the newly developed SOPs were first conducted in August 2022, so it was expected that repeat findings may be found in this audit report. CPA emphasizes that these trainings are continuing and mandatory for all of CPA Management, and CPA expects that the SOPs and related training will resolve this issue moving forward. Further, CPA highlights that the adoption and the implementation of the SOPs have been effective as evidenced by the lack of audit findings made post-August 2022. SOP trainings occur twice per year and will continue indefinitely. With the SOPs implemented and training ongoing, CPA has improved its procurement processing and monitoring for procurement compliance.

Condition 2: Due to untimely submission of procurement documents, CPA was unable to process the donated assets into our accounting system when it was acquired. CPA has since implemented Standard Operating Procedures (SOPs) for Procurement as a corrective action measure. These SOPs were adopted in June 2022 and require that CPA Management be trained in all aspects of CPA's Procurement Rules and Regulations. CPA notes that trainings on the newly developed SOPs were first conducted in August 2022, so it was expected that repeat findings may be found in this audit report. CPA emphasizes that these trainings are continuing and mandatory for all of CPA Management, and CPA expects that the SOPs and related training will resolve this issue moving forward. Further, CPA highlights that the adoption and the implementation of the SOPs have been effective as evidenced by the lack of audit findings made post-August 2022. SOP trainings occur twice per year and will continue indefinitely. With the SOPs implemented and training ongoing, CPA has improved its procurement processing and monitoring for procurement compliance.

CPA has developed the following corrective action plan for this finding:

1. Establish Standard Operating Procedures (SOP) for Equipment Management

CPA has established Equipment Management SOPs that were implemented and effective on June 30, 2022. The SOPs detail the equipment management requirements, details, and responsibilities. In addition, the SOPs include an annual mandatory schedule for inventory, disposals, and reconciliation.

Further, Department Heads are reviewing their equipment listings to verify the accuracy of equipment details, provide additional identifying information and confirm existence of all assets listed. The Department Heads will be providing quarterly updates to the Procurement Department for entry into the Equipment Management System.

2. Implement Standard Equipment Management Forms

Standard procurement forms have been developed to establish additional controls and reviews for all equipment. These standard forms include requirements such as identifying details for all fixed assets.

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3. Develop a Training Plan for Equipment Management Procedures

CPA developed an Equipment Management training plan that was implemented on June 17, 2022. The training plan includes annual requirements for training on equipment management and compliance requirements. The training is based on the established SOPs and best practices and is mandatory for all staff involved in equipment management.

4. Internal Auditor Position

An internal auditor position was created on May 16, 2022 and hired on August 29, 2022. Part of the internal auditor's responsibilities include reviewing inventory records and equipment management files for compliance. The internal auditor reports directly to the CPA Board of Director and provides monthly reports. The internal auditor monthly reports are used as a tool to identify areas of equipment management non-compliance for immediate correction.

Proposed Completion Date: June 30, 2025

Finding No 2023-003 "ALN #20.106 Equipment and Real Property Management"

Name of Contact Person(s): Sheryl Sizemore, Comptroller
Ida S. De Brum, Accounting Manager
Zack A. Diaz, Internal Auditor
Alex Tudela, Procurement Officer

Corrective Action:

CPA agrees with this finding. CPA has implemented Equipment Management Standard Operating Procedures (SOPs) in June 2022 and trained staff involved in Equipment Management in August 2022. Because trainings on the newly developed SOPs were first conducted in August 2022, CPA noted and FAA acknowledged that repeat findings may be found in this audit report. CPA emphasizes that SOP trainings are continuing and mandatory for all of CPA Management, and CPA expects that the SOPs and related training will resolve this issue moving forward. Equipment SOP trainings occur twice per year and will continue indefinitely.

In July 2023, CPA issued the inventory and property records to all CPA Department Heads to review, verify and confirm details of each fixed asset and provide additional identifying information for entry. These updates will be submitted to the Procurement Division in August 2023 for verification and entry into the Equipment Management System.



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Condition 1: CPA will ensure that count sheets are dated to reflect timing of the approval of fixed asset inventory performed.

Condition 2: The fixed asset schedule provided to the auditors included a column that listed all contributed fixed assets as funded by the Federal Aviation Administration (FAA). The FAA column was mistakenly entered into the schedule. CPA Accounting verified that the details of all assets that were identified as non-FAA assets indicate funding through other federal or local programs. The fixed asset schedule will go through verification by the Accounting Manager and Comptroller to ensure that only the program assets requested are listed.

Condition 3a: CPA will write off the asset from its fixed asset system.

Condition 3b: CPA will write off assets 000015, 000040, 000047 as they have been already replaced with an existing asset. For assets 000091, 000589, and 000791: we will create maintenance logs for these assets as well as all assets that require maintenance in the fixed asset system.

Condition 3c: CPA will write off the asset from its fixed asset system.

Condition 3d: CPA will write off the asset from its fixed asset system and adjust and reclassify for any remaining depreciation still left on the books.

CPA has developed the following corrective action plan for this finding:

1. Establish Standard Operating Procedures (SOP) for Equipment Management

CPA has established Equipment Management SOPs that were implemented and effective on June 30, 2022. The SOPs detail the equipment management requirements, details, and responsibilities. In addition, the SOPs include an annual mandatory schedule for inventory, disposals, and reconciliation.

The Department Heads are reviewing their equipment listings to verify the accuracy of equipment details, provide additional identifying information and confirm existence of all assets listed. The Department Heads will be providing monthly updates to the Procurement Department for entry into the Equipment Management System.

2. Implement Standard Equipment Management Forms

Standard procurement forms have been developed to establish additional controls and reviews for all equipment. These standard forms include requirements such as identifying details for all fixed assets.



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3. Develop a Training Plan for Equipment Management Procedures

CPA developed an Equipment Management training plan that was implemented on June 17, 2022. The training plan includes annual requirements for training on equipment management and compliance requirements. The training is based on the established SOPs and best practices and is mandatory for all staff involved in equipment management.

4. Internal Auditor Position

An internal auditor position was created on May 16, 2022 and hired on August 29, 2022. Part of the internal auditor's responsibilities include reviewing inventory records and equipment management files for compliance. The internal auditor reports directly to the CPA Board of Director and provides monthly reports. The internal auditor monthly reports are used as a tool to identify areas of equipment management non-compliance for immediate correction.

Proposed Completion Date: June 30, 2025

Finding No 2023-004 "ALN #20.106 Special Tests and Provisions – Revenue Diversion"

Name of Contact Person(s): Sheryl Sizemore, Comptroller
Ida S. De Brum, Accounting Manager
Zack A. Diaz, Internal Auditor

Corrective Action:

CPA disagrees with this finding.

Condition 1: All costs incurred by the Seaport paid initially by the Airport are reimbursed in a timely manner. For purposes of efficiency, this method is used as to reduce the number of payments to vendors being made. The Airport Division has been fully reimbursed. CPA will be seeking grantor approval for the use of this method even though this practice of recordkeeping has been in place for more than 20 years.

Condition 2: CPA believes that the costs incurred pertain to the operational costs of the airport. Per the Federal Register / Vol. 64, No. 30, "Operating costs for an airport may be both direct and indirect and may include all of the expenses and costs that are recognized under the generally accepted accounting principles and practices that apply to the airport enterprise funds of state and local government entities."

Proposed Completion Date: June 30, 2025

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Finding No 2023-005 “ALN #21.027 Reporting”

Name of Contact Person(s): Sheryl Sizemore, Comptroller
Ida S. De Brum, Accounting Manager
Zack A. Diaz, Internal Auditor

Corrective Action:

CPA agrees with the finding. CPA has subsequently made corrections to the reports.

Proposed Completion Date: April 30, 2025

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COMMONWEALTH PORTS AUTHORITY
SUMMARY OF PRIOR AUDIT FINDINGS: FINDINGS AND QUESTIONED COSTS (QC)
SEPTEMBER 30, 2023

Reference No.	Assistance Listing No.	Finding	QC	Status	Corrective Action Plan	Contact Person	QC Resolved	Amount (\$) Bal Carry Forward
Fiscal Year 2022								
2022-001	N/A	Work-In-Progress	-	Disputed	CPA disagrees with the finding. CPA maintains a WIP ledger to properly account for funding associated with ongoing projects that have not yet reached completion. The CPA Accounting Department requires that the respective CPA Department certify projects to document completion. Administrator Once a project is certified as completed, it transitions from a WIP to a fixed asset on the balance sheet and is depreciated accordingly. This is done to ensure accurate financial reporting and to maintain transparency in the accounting of such projects. The Runway Rehabilitation project has not been certified as completed, and the Engineering Department maintains that the project is incomplete. The project in question is the rehabilitation of Runway 7/25. This project is incomplete because the contractor never constructed the improvements to contract specifications. The project documents support this conclusion because no work under the project has received "Partial Acceptance", "Final Acceptance", or "Substantial Completion" status. Further, the Federal Aviation Administration (FAA) and the project's construction manager have stated that the work completed by the contractor does not meet the contract's acceptance criteria and that the site visual evaluation and forensic testing analysis provide a technical basis for the rejection of the runway pavement as constructed. Last, utilizing a "placed in service" standard as a line of demarcation between WIP and fixed assets in relation to Runway 7/25 is inappropriate as Runway 7/25 has always been "placed in service". The runway has always been "placed in service" because the runway has always been in use, including during the course of the performance of the Contract. As such, recategorization for accounting purposes of portions of the work of the project from WIP to fixed assets based on a "placed in service" standard appears to be inappropriate. In addition, recategorization of the work of the project from WIP to fixed assets could have legal implications on the related pending litigation, and CPA seeks to maintain its accounting records such that they correspond with CPA's position regarding this project's status, which is that the project is incomplete because the contractor never constructed the improvements to contract specifications.	Sheryl Sizemore, Comptroller Zack Diaz, Internal Auditor	\$ -	\$ -
2022-002	N/A	Local Noncompliance - Procurement	-	Monitoring Ongoing	<ul style="list-style-type: none"> On August 2022, CPA implemented Standard Operating Procedures (SOP) for Procurement. The SOP requires annual training to be conducted for staff involved in Procurement. The SOPs include flowcharts and standard forms for Procurement compliance checks. The Internal Auditor completes monthly reports for the review of Procurement to determine compliance. Findings and recommendations from the Internal Auditor are resolved and implemented monthly. 	Sheryl Sizemore, Comptroller Zack Diaz, Internal Auditor	\$ -	\$ -
2022-003	20.106	Equipment and Real Property Management	-	Monitoring Ongoing	<ul style="list-style-type: none"> On August 2022, CPA implemented Standard Operating Procedures (SOP) for Equipment Management. The SOPs include an annual schedule for physical inventory, identification of assets for decommission, disposal of assets, and asset reconciliation. CPA implemented the SOP annual schedule in FY 2023. The SOP requires annual training to be conducted for staff involved in equipment management. The SOPs include standard forms for the data collection of fixed assets, the forms include information required to be entered into the fixed asset system to properly identify assets during inventory. The Internal Auditor completes monthly reports for the review and sample testing of inventory to determine compliance. Findings and recommendations from the Internal Auditor are resolved and implemented monthly. 	Sheryl Sizemore, Comptroller Zack Diaz, Internal Auditor	\$ -	\$ -
2022-004	21.027	Activities Allowed or Unallowed	\$20,000	Disputed	CPA has reached out to the CNMI Department of Finance to provide the point of contact for a program determination on the finding and questioned costs. CPA will provide its justification for premium pay in compliance with the Treasury Final Rule.	Leo B. Tudela, Executive Director	\$ -	\$ 20,000
2022-005	21.027	Reporting	-	Resolved	Corrective action was taken.	Sheryl Sizemore, Comptroller Zack Diaz, Internal Auditor	\$ -	\$ -
\$ 20,000							\$ -	\$ 20,000
Fiscal Year 2021								
2021-001	N/A	Local Noncompliance - Procurement	-	Monitoring Ongoing	See corrective action plan for Finding No. 2022-002	Sheryl Sizemore, Comptroller Zack Diaz, Internal Auditor	-	-
2021-002	N/A	Capital Assets	-	Monitoring Ongoing	See corrective action plan for Finding No. 2022-003	Sheryl Sizemore, Comptroller Zack Diaz, Internal Auditor	-	-
2021-002	20.106	Equipment and Real Property Management	-	Monitoring Ongoing	See corrective action plan for Finding No. 2022-003	Sheryl Sizemore, Comptroller Zack Diaz, Internal Auditor	-	-
\$ -							\$ -	\$ -



COMMONWEALTH PORTS AUTHORITY

SUMMARY OF PRIOR AUDIT FINDINGS: FINDINGS AND QUESTIONED COSTS (QC)
SEPTEMBER 30, 2023

Reference No.	Assistance Listing No.	Finding	QC	Status	Corrective Action Plan	Contact Person	QC Resolved	Amount (\$) Bal Carry Forward
Fiscal Year 2020								
2020-001	N/A	Nonpayroll Expenditures	\$ -	Resolved	Corrective action was taken.	Sheryl Sizemore, Comptroller Zack Diaz, Internal Auditor	\$ -	\$ -
2020-002	N/A	Local Noncompliance - Procurement	-	Monitoring Ongoing	See corrective action plan for Finding No. 2022-002	Sheryl Sizemore, Comptroller Zack Diaz, Internal Auditor	-	-
2020-003	N/A	Equipment and Real Property Management	-	Monitoring Ongoing	See corrective action plan for Finding No. 2022-003	Sheryl Sizemore, Comptroller Zack Diaz, Internal Auditor	-	-
2020-003	20.106	Equipment and Real Property Management	-	Monitoring Ongoing	See corrective action plan for Finding No. 2022-003	Sheryl Sizemore, Comptroller Zack Diaz, Internal Auditor	-	-
2020-004	20.106	Reporting	-	Monitoring Ongoing	The SF-425 reports were amended to include the grant amendment amount and to reflect the closeout recipient share.	Sheryl Sizemore, Comptroller Zack Diaz, Internal Auditor	-	-
			\$ -					\$ -
Fiscal Year 2019								
2019-001	N/A	Local Noncompliance - Procurement	\$ -	Monitoring Ongoing	See corrective action plan for Finding No. 2022-002	Sheryl Sizemore, Comptroller Zack Diaz, Internal Auditor	\$ -	\$ -
2019-002	N/A	Equipment and Real Property Management	-	Monitoring Ongoing	See corrective action plan for Finding No. 2022-003	Sheryl Sizemore, Comptroller Zack Diaz, Internal Auditor	-	-
2019-002	20.106	Equipment and Real Property Management	-	Monitoring Ongoing	See corrective action plan for Finding No. 2022-003	Sheryl Sizemore, Comptroller Zack Diaz, Internal Auditor	-	-
			\$ -					\$ -
Fiscal Year 2018								
2018-002	N/A	Equipment and Real Property Management	-	Monitoring Ongoing	See corrective action plan for Finding No. 2022-003	Sheryl Sizemore, Comptroller Zack Diaz, Internal Auditor	-	-
2018-002	20.106	Equipment and Real Property Management	-	Monitoring Ongoing	See corrective action plan for Finding No. 2022-003	Sheryl Sizemore, Comptroller Zack Diaz, Internal Auditor	-	-
			\$ -					\$ -
Fiscal Year 2017								
2017-001	N/A	Equipment and Real Property Management	-	Monitoring Ongoing	See corrective action plan for Finding No. 2022-003	Sheryl Sizemore, Comptroller Zack Diaz, Internal Auditor	-	-
2017-001	20.106	Equipment and Real Property Management	-	Monitoring Ongoing	See corrective action plan for Finding No. 2022-003	Sheryl Sizemore, Comptroller Zack Diaz, Internal Auditor	-	-
			\$ -					\$ -
Fiscal Year 2016								
2016-001	20.106	Equipment and Real Property Management	-	Monitoring Ongoing	See corrective action plan for Finding No. 2022-003	Sheryl Sizemore, Comptroller Zack Diaz, Internal Auditor	-	-
			\$ -					\$ -
Fiscal Year 2015								
2015-001	20.106	Equipment and Real Property Management	-	Monitoring Ongoing	See corrective action plan for Finding No. 2022-003	Sheryl Sizemore, Comptroller Zack Diaz, Internal Auditor	-	-
			\$ -					\$ -
Fiscal Year 2014								
2014-002	20.106	Equipment and Real Property Management	-	Monitoring Ongoing	See corrective action plan for Finding No. 2022-003	Sheryl Sizemore, Comptroller Zack Diaz, Internal Auditor	-	-
			\$ -					\$ -



COMMONWEALTH PORTS AUTHORITY
SUMMARY OF PRIOR AUDIT FINDINGS: FINDINGS AND QUESTIONED COSTS (QC)
SEPTEMBER 30, 2023

Reference No.	Assistance Listing No.	Finding	QC	Status	Corrective Action Plan	Contact Person	QC Resolved	Amount (\$) Bal Carry Forward
Fiscal Year 2013								
2013-001	20.106	Equipment and Real Property Management	-	Monitoring Ongoing	See corrective action plan for Finding No. 2022-003	Sheryl Sizemore, Comptroller Zack Diaz, Internal Auditor	-	-
			\$ -					\$ - \$ -
Fiscal Year 2012								
2012-001	20.106	Equipment and Real Property Management	-	Monitoring Ongoing	See corrective action plan for Finding No. 2022-003	Sheryl Sizemore, Comptroller Zack Diaz, Internal Auditor	-	-
			\$ -					\$ - \$ -
Fiscal Year 2011								
2011-002	20.106	Equipment and Real Property Management	-	Monitoring Ongoing	See corrective action plan for Finding No. 2022-003	Sheryl Sizemore, Comptroller Zack Diaz, Internal Auditor	-	-
			\$ -					\$ - \$ -
Fiscal Year 2010								
2010-002	20.106	Equipment and Real Property Management	-	Monitoring Ongoing	See corrective action plan for Finding No. 2022-003	Sheryl Sizemore, Comptroller Zack Diaz, Internal Auditor	-	-
			\$ -					\$ - \$ -
Fiscal Year 2009								
2009-003	20.106	Equipment and Real Property Management	-	Monitoring Ongoing	See corrective action plan for Finding No. 2022-003	Sheryl Sizemore, Comptroller Zack Diaz, Internal Auditor	-	-
			\$ -					\$ - \$ -
Fiscal Year 2008								
2008-006	20.106	Equipment and Real Property Management	-	Monitoring Ongoing	See corrective action plan for Finding No. 2022-003	Sheryl Sizemore, Comptroller Zack Diaz, Internal Auditor	-	-
			\$ -					\$ - \$ -
Summary for FY08 through FY22			\$ 20,000.00					\$ - \$ 20,000.00