



C SIS California School Information Services

Monterey County Office of Education

regarding the

Gonzales Unified School District

Extraordinary Audit

April 27, 2018

Michael H. Fine
Chief Executive Officer





April 27, 2018

Dr. Nancy Kotowski, County Superintendent
Monterey County Office of Education
901 Blanco Circle
Salinas, CA 93901

Dear Superintendent Kotowski:

On May 25, 2017, the Fiscal Crisis and Management Assistance Team (FCMAT) and the Monterey County Office of Education entered into a study agreement to provide an Assembly Bill 139 extraordinary audit of the Gonzales Unified School District. FCMAT's audit objectives included:

1. Evaluating the establishment, implementation and effectiveness of policies, procedures and internal control activities through a review of the district's recorded financial transactions related to cash collections for child nutrition sales.

This final report contains the study team's findings and recommendations in the above areas of review. FCMAT appreciates the opportunity to serve the Monterey County Office of Education and the Gonzales Unified School District, and extends thanks to all the staff for their assistance during fieldwork.

Sincerely,

Michael H. Fine
Chief Executive Officer

FCMAT

Michael H. Fine, Chief Executive Officer

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About FCMAT

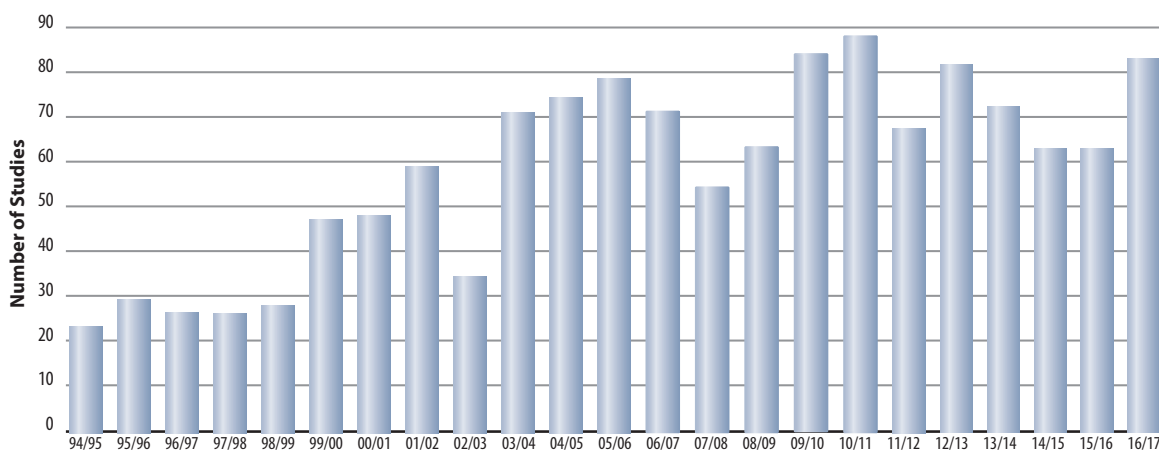
FCMAT's primary mission is to assist California's local K-14 educational agencies to identify, prevent, and resolve financial, human resources and data management challenges. FCMAT provides fiscal and data management assistance, professional development training, product development and other related school business and data services. FCMAT's fiscal and management assistance services are used not just to help avert fiscal crisis, but to promote sound financial practices, support the training and development of chief business officials and help to create efficient organizational operations. FCMAT's data management services are used to help local educational agencies (LEAs) meet state reporting responsibilities, improve data quality, and inform instructional program decisions.

FCMAT may be requested to provide fiscal crisis or management assistance by a school district, charter school, community college, county office of education, the state Superintendent of Public Instruction, or the Legislature.

When a request or assignment is received, FCMAT assembles a study team that works closely with the LEA to define the scope of work, conduct on-site fieldwork and provide a written report with findings and recommendations to help resolve issues, overcome challenges and plan for the future.

FCMAT has continued to make adjustments in the types of support provided based on the changing dynamics of K-14 LEAs and the implementation of major educational reforms.

Studies by Fiscal Year



FCMAT also develops and provides numerous publications, software tools, workshops and professional development opportunities to help LEAs operate more effectively and fulfill their fiscal oversight and data management responsibilities. The California School Information Services (CSIS) division of FCMAT assists the California Department of Education with the implementation of the California Longitudinal Pupil Achievement Data System (CALPADS). CSIS also hosts and maintains the Ed-Data website (www.ed-data.org) and provides technical expertise to the Ed-Data partnership: the California Department of Education, EdSource and FCMAT.

FCMAT was created by Assembly Bill (AB) 1200 in 1992 to assist LEAs to meet and sustain their financial obligations. AB 107 in 1997 charged FCMAT with responsibility for CSIS and its state-wide data management work. AB 1115 in 1999 codified CSIS' mission.

AB 1200 is also a statewide plan for county offices of education and school districts to work together locally to improve fiscal procedures and accountability standards. AB 2756 (2004) provides specific responsibilities to FCMAT with regard to districts that have received emergency state loans.

In January 2006, Senate Bill 430 (charter schools) and AB 1366 (community colleges) became law and expanded FCMAT's services to those types of LEAs.

Since 1992, FCMAT has been engaged to perform more than 1,000 reviews for LEAs, including school districts, county offices of education, charter schools and community colleges. The Kern County Superintendent of Schools is the administrative agent for FCMAT. The team is led by Michael H. Fine, Chief Executive Officer, with funding derived through appropriations in the state budget and a modest fee schedule for charges to requesting agencies.

Introduction

Background

In April 2017 the district had completed an evaluation of its internal controls and policies, and procedures specific to its nutrition service program. Based on this review, the district informed the director of nutrition services of its findings and he was notified of his rights. The district findings cited several issues related to the FCMAT scope of work such as the director's violation of board policies, failure to train nutrition services staff, and failure to maintain a system for accurately recording payments received and for tracking meals provided to each student.

Because the nutrition services staff were not being trained and the point of sale system was not monitored by the former director of nutrition services for accurate reporting, the district determined the system was not properly used. Available reports from the point of sale system led the district to believe that cash was understated, meaning more cash was being collected than deposited in the bank account.

The district brought the available evidence to the Monterey County Office of Education. Based on its review of this information, the county office believed there was cause for concern that the alleged transactions may have violated various government and education codes related to fraud and/or misappropriation of assets.

On May 5, 2017, the Fiscal Crisis and Management Assistance Team (FCMAT) received a request from the county office for an Assembly Bill (AB) 139 extraordinary audit of the Gonzales Unified School District. Under the provisions of Education Code Section 1241.5, on May 25, 2017, FCMAT entered into an agreement with the county office to conduct an AB 139 extraordinary audit to determine if fraud, misappropriation of funds or other illegal fiscal practices may have occurred at the district.

Study and Report Guidelines (AB 139 Audit Authority)

Education Code Section 1241.5(b) permits a county superintendent of schools to review or audit the expenditures and internal controls of any school in the county if he or she has reason to believe that fraud, misappropriation of funds, or other illegal fiscal practices have occurred that merit examination. This review or audit is known as an AB 139 extraordinary audit. Because the purpose of an AB 139 extraordinary audit is to determine if fraud, misappropriation of funds or other illegal fiscal practices may have occurred, it is considered a fraud audit. Education Code Section 42638 (b) states that on completion of the fraud audit:

If the county superintendent determines that there is evidence that fraud or misappropriation of funds has occurred, the county superintendent shall notify the governing board of the school district, the State Controller, the Superintendent of Public Instruction, and the local district attorney."

FCMAT focused on the allegations that the district's nutrition services point of sale system was compromised and that the cash transactions alleged to be understated may be extraordinary, abusive, or not in compliance with district policy to determine whether district management may have been involved in or committed fraudulent activities.

In writing its reports, FCMAT uses the Associated Press Stylebook, a comprehensive guide to usage and accepted style that emphasizes conciseness and clarity. In addition, this guide emphasizes plain language, discourages the use of jargon and capitalizes relatively few terms.

Conducting a Fraud Audit

The fraud audit is conducted based on the team's experience and judgment. Fraud audits have many components including fieldwork; obtaining and examining available original source documents; when possible, corroborating documents and information through third party sources; interviewing potential witnesses; gaining an understanding of internal controls applicable to the scope of the fieldwork; and assessing factors such as intent, capability, opportunity, and possible pressures or motives.

Although there are many different types of fraud, occupational fraud, including asset misappropriation and corruption, may occur when employees are in positions of trust and have access to assets. Embezzlement occurs when someone who is lawfully entrusted with property takes it for his or her personal use. Common elements in all fraud include the following:

- Intent, or knowingly committing a wrongful act
- Misrepresentation to accomplish the act
- Reliance on weaknesses in the internal control structure
- Concealment to hide the act

Fraud Audit Fieldwork

Fraud audit fieldwork consists of gathering information and documentation pertaining to specific allegations; establishing an audit plan; interviewing potential witnesses and assembling evidence from internal and external sources; performing various audit procedures to determine whether fraud may have occurred; evaluating the loss associated with the alleged fraud; and determining who was involved and how it may have occurred. The study team's fieldwork occurred from August 2017 through December 2017.

The fieldwork focused on determining whether there is sufficient evidence to indicate that fraud, misappropriation of district funds or other illegal fiscal practices may have transpired through the district's nutrition services point of sale system by management and key employees of Gonzales Unified School District.

Scope and Procedures

The audit consisted of gathering adequate information specific to the allegations, establishing an audit plan, and performing various audit test procedures to determine whether fraud may have occurred, and if so, evaluating the alleged loss to determine who was involved and how it occurred.

During interviews, FCMAT study team members asked questions pertaining to nutritional services training, use of the point of sale software, cash collection procedures, oversight and monitoring, internal controls, job duties and responsibilities.

Transaction Sampling

FCMAT developed and conducted audit procedures to analyze and evaluate the allegations and potential outcomes. Fraud audit scope, objectives, and substantive transaction testing were based on the study team's experience and professional judgment and did not include the testing of all available transactions and records. The sample population is represented by the documents and other evidence and information provided by the district and county office that were available for review as related to the study objectives. The transaction sample is derived from the sample population by selecting transactions randomly and/or specifically based on auditor judgment.

FCMAT reviewed, analyzed, and tested records available at the district that included Nutrikids point of sale transaction reports, financial statement reports, menu items sold reports, cash receipts, deposit receipts, bank statements, transaction authorizations, management contracts and job descriptions, board policy and administrative regulations, and other documentation or analysis from the district or independent third parties.

Where applicable, transactions were examined for proper processing and authorization; comparison with board policy, administrative regulations, and industry standards or best practices; available documentation of cash receipts; consistent and accurate use of the Nutrikids point of sale system; nutrition services staff workers' understanding and use of the point of sale system compared to how the transaction buttons in the software were programmed and actually used; and the types of meals and classifications of students served as compared with the point of sale system reports.

Sample testing and examination results are intended to provide reasonable but not absolute assurance of the accuracy of the transactions and financial activity and/or to identify if fraud, misappropriation of funds or other illegal fiscal practices may have taken place during the period under review.

Study Team

The FCMAT study team was composed of the following members:

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Each team member reviewed the draft report to confirm its accuracy and to achieve consensus on the final recommendations.

Responsibilities and Overview of Fraud

Fraud

Fraud can include an array of irregularities and illegal acts characterized by intentional deception and misrepresentations of material facts. A material weakness is a deficiency in the internal control process whereby errors or fraud may occur or can be a violation of specific law or regulation. Because of the weakness, employees in the normal course of business may not detect errors in time to correct them.

Although all employees have some degree of responsibility for internal controls, the governing board, district superintendent and senior management ultimately are responsible for the controls that employees under their supervision are expected to follow.

Occupational Fraud

Occupational fraud occurs when an organization's owners, executives, managers or employees use their occupation to deliberately misuse or misapply the employer's resources or assets for personal benefit. The three main types of occupational fraud are asset misappropriation, corruption, and financial statement fraud.

Asset misappropriation fraud includes cash skimming, falsifying expense reports and/or forging company checks. Corruption schemes involve an employee using his or her influence in business transactions to obtain a personal benefit that violates that employee's duty to the employer or the organization; conflicts of interest fall into this category. Financial statement fraud includes the intentional misstatement or omission of material information in the financial reports.

Occupational fraud is one of the most difficult types of fraud and abuse to detect; the most common method of detection comes from tips, which help prevent occupational fraud three times as often as any other detection method. According to the 2016 Report to the Nations conducted and published by the Association of Certified Fraud Examiners, asset misappropriation causes the smallest median loss (\$125,000) but is the most common form of occupational fraud, occurring in more than 83% of 2,410 reported cases. Corruption schemes accounted for 35.4% of the cases reported, with a median loss of \$200,000.

Based on this study, there is a direct correlation between the alleged perpetrator's position and authority in an organization and the losses incurred. Losses from fraud by owners and executives are four times higher than those from fraud by managers and 11 times higher than losses incurred as a result of fraud by employees. Proper monitoring and effective oversight are also highly effective at preventing fraud.

Internal Controls

Internal controls are among the most important aspects of any fraud prevention program. Managers in a position of authority have a higher standard of care to establish the ethical tone and serve as examples to other employees. Employees with administrative responsibility have a fiduciary duty to the organization in the course of their employment to ensure that activities are conducted in compliance with all applicable board policies, laws, regulations, and standards

of conduct. Management personnel are entrusted to safeguard assets and ensure that internal controls function as intended.

Internal controls include policies, procedures, checks and balances to ensure that financial information may be relied upon, and that the information provided to management for decision-making is in compliance with laws and regulations.

The accounting industry defines the term “internal control” as it applies to organizations, including school agencies. Internal control is “a process, effected by an entity’s board of directors, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives relating to operations, reporting, and compliance.” [The Committee of Sponsoring Organizations of the Treadway Commission - May 2013] The reference to achievement of objectives fundamentally refers to an organization’s work of planning, organizing, directing, and performing routine tasks relative to operations, and monitoring performance.

An organization establishes control over its operations by setting goals, objectives, budgets and performance expectations. Several factors influence the effectiveness of internal control, including the social environment and how it affects employees’ behavior, the availability and quality of information used to monitor the organization’s operations, and the policies and procedures that guide the organization. Internal control helps an organization obtain timely feedback on its progress in meeting operational goals and guiding principles, producing reliable financial reports, and ensuring compliance with applicable laws and regulations.

Internal control is the principal mechanism for preventing and/or deterring fraud or illegal acts. Illegal acts, misappropriation of assets or other fraudulent activities can include an assortment of irregularities characterized by intentional deception and misrepresentation of material facts. Effective internal control provides reasonable assurance that operations are effective and efficient, the financial information produced is reliable, and the organization complies with all applicable laws and regulations.

Internal control provides the framework for an effective fraud prevention program. An effective internal control structure includes the board policy and administrative regulations established by the governing board and operational procedures used by staff, adequate accounting and information systems, the work environment, and the professionalism of employees. The five integrated components of internal control and their summarized characteristics are included in the table below.

Internal Control Component	Characteristics
Control Environment	The set of standards, processes and structures providing the basis for carrying out internal control across an organization. Comprises the integrity and ethical values of the organization. Commonly referred to as the moral tone of the organization, the control environment includes a code of ethical conduct; policies for ethics, hiring and promotion guidelines; proper assignment of authority and responsibility; oversight by management, the board or an audit committee; investigation of reported concerns; and effective disciplinary action for violations.
Risk Assessment	Identification and assessment of potential events that adversely affect the achievement of the organization’s objectives and the development of strategies to react in a timely manner.
Control Activities	Actions established by policies and procedures to enforce the governing board’s directives. These include actions by management to prevent and identify misuse of the district’s assets, including preventing employees from overriding controls in the system.
Information and Communication	Ensures that employees receive information regarding policies and procedures and understand their responsibility for internal control. Provides opportunity to discuss ethical dilemmas. Establishes clear means of communication within an organization to report suspected violations.
Monitoring Activities	Ongoing monitoring to ascertain that all components of internal control are present and functioning; ensures deficiencies are evaluated and corrective actions are implemented.

Fiduciary Responsibilities

A fiduciary duty is the highest standard of care. The person who has a fiduciary duty is called the fiduciary, and the person to whom he owes the duty is typically referred to as the principal or the beneficiary. (Source: https://www.law.cornell.edu/wex/fiduciary_duty)

A fiduciary also may be a person who holds a legal or ethical relationship of trust with one or more other parties (person or group of persons). In other words, a fiduciary takes care of money or other assets for another. District board members, administrators and management are examples of those who have fiduciary responsibilities or a fiduciary duty. The Cornell law source further describes several components of fiduciary duties, which FCMAT summarizes and applies to districts as follows:

Duty of Care: Before making a decision, collect all evidence and information available. Do your due diligence and review all the information and evidence available – don't just accept the information as it is presented. Assess information with a critical eye and ask the questions: who, what, when and where. A fiduciary's responsibility is to protect the assets of the district.

Duty of Loyalty: You cannot use your position in the organization to further your private interests. Avoid anything that might injure the district.

Duty of Good Faith: Advance the interests of the district. Do not violate the law. Fulfill your duties and responsibilities.

Duty of Confidentiality: Keep confidential matters confidential and never disclose confidential information to avoid personal liability.

Duty of Prudence: Be trustworthy to a degree of care and skill that a prudent board member, member of management, or fiduciary would exercise. Prudent means acting with wisdom and care, including exercising good judgment.

Duty of Disclosure: Act with complete candor. Be open, sincere, honest and transparent. Disclose all financial interests on Form 700, Statement of Economic Interests.

Findings

Internal Control Deficiencies

Former Director of Nutrition Services

Internal controls are the cornerstone of a properly functioning accounting, financial, and operational system. Internal controls, best practices, and board policies and administrative regulations define how the food services system operates effectively. Management is responsible for implementing, maintaining, testing, and improving the internal control system to ensure that mistakes and errors are corrected. When the food services internal controls system breaks down and is not maintained, the information processed within that system becomes less reliable.

Before FCMAT's audit began, the former director of nutrition services was placed on paid administrative leave so the district could perform its review of the nutrition services department. The district identified through its review of the accounting books a lack of internal controls. Based on the extensive nature of the deficiency of internal controls, the district informed the former director of nutrition services of its findings. He was notified of his rights and at that time he acknowledged the district's findings were correct. The district's findings were (but not limited to) the following:

- Failure to prepare documented procedures or internal controls
- Failure to provide training for staff in his department in critical areas such as:
 - Point of sale
 - Money handling
 - Parent notification of student balances
 - Production records
- Violations of board policies
- Incorrect amounts charged for paying students
- Failure to accurately record payments received and to track meals provided to each student

According to district senior management who interviewed the former director of nutrition services several times, he continually asserted that no actual cash was missing, he did not take any money, and he did not believe that anyone else was stealing money. But he also acknowledged that he didn't have proper internal controls in place, therefore he could not prove that money was not stolen.

FCMAT reached out to the former director of nutrition services regarding the alleged deficiencies in his department, but he declined to meet.

Board Policies, Internal Controls, and Fiduciary Duty

Board policies and administrative regulations are based on laws and regulations in numerous documents, including the California Constitution, Education Code, Code of Regulations, Government Code, federal regulations, case law, and industry practice. Board policies and regula-

tions provide guidelines and directives for district operation and for its personnel to follow. Board policies are a key component of internal controls.

Excerpts from District Board Policy (BP) 3580, Business and Noninstructional Operations, District Records, state:

... The Superintendent or designee shall ensure that district records are developed, maintained, and disposed of in accordance with law, Board Policy, and administrative regulations.

As described in the district's findings, during a conversation with district administration on June 2, 2017, the director of nutrition services confirmed:

- He did not follow through with written procedures for his staff to reference
- Due to the lack of procedures and internal controls as related to the point of sale (POS) transactions, there is no way to verify that money was paid by the students
- He did not properly provide training to his staff on the POS system or the office clerk on notifying parents of student balances

District BP 3551, Business and Noninstructional Operations, Food Service Operations/Cafeteria Fund, states in part:

The Superintendent or designee shall ensure that all food service personnel possess appropriate qualifications and receive ongoing professional development related to the effective management and implementation of the district's food service program.

Food service staff members need to receive training regularly to be able to understand and perform their duties. Based on FCMAT interviews and disclosures in the district findings, the director of nutrition services failed to provide sufficient training to the staff in critical areas, such as POS, money handling, parent notification of student balances, and production records. During the same meeting with administration on June 2, the former director of nutrition services confirmed that he did not provide training to his staff on the POS system or to the office clerk on notifying parents of students' balances.

Internal controls are among the most important aspects of any fraud prevention program. Directors are in a position of authority and therefore have a higher standard of care to establish the ethical tone and serve as examples to other employees. Employees with supervisory responsibilities have a duty to monitor all the activities of their subordinates in the course of their employment to ensure that those activities are conducted in compliance with all applicable board policies, laws, regulations, and standards of conduct. Management personnel are entrusted to safeguard the district's assets and ensure that internal controls function as intended.

Because of the failure to follow board policy, train staff, and maintain internal controls, the former director of nutrition services defaulted in exercising his fiduciary duties. The fiduciary duties of care, good faith, prudence, and disclosure suffered. Based on the district's findings and FCMAT's interview of staff and observations, the former director of nutrition services is alleged to have failed to protect the assets of the district; to assess information with a critical eye and ask the questions: who, what, when and where; to advance the interests of the district and fulfill his duties and responsibilities; to be trustworthy; to act with wisdom and care, including exercising good judgment; to act with complete candor such as with the district auditors; and to be open, sincere, honest and transparent.

FCMAT reviewed, analyzed and tested numerous reports from the POS system, such as the menu items sold report, sales overview summary, monthly period end details, and monthly revenues. Additionally, the team reviewed bank statements, cash receipts, and deposit receipts. FCMAT reviewed a list that represented the director of nutrition services' duties and administrative tasks. This list includes numerous tasks that administration ascertained as not being done or as being completed but not effectively. For example, the duties state:

- Train assistant cafeteria manager on Nutrikids suite of programs
 - Nutrikids perpetual inventory
 - Nutrikids menu planning
- Evaluate overall as well as site production effectiveness
 - Meals per labor hour
 - Cost per meal
 - Revenue per meal
 - Cost per food items
- Fully actualize Nutrikids software
 - Utilize Nutrikids POS manager for daily deposits and daily sales tracking
- Oversee and verify daily cash deposits

The former director of nutrition services failed to provide his staff with adequate training in critical areas, such as the POS system, cash handling, parent notification of student balances, and production records. Therefore, he failed to perform his fiduciary responsibility to ensure that department activities were conducted in compliance with all applicable board policies, laws, regulations and standards of conduct. Without proper internal controls, the Nutrition Services Department operated inefficiently, in an unreliable manner and out of compliance with applicable laws and regulations.

Nutrikids Point of Sale System

The district uses the Nutrikids point of sale system, and student identification is made with unique ID numbers given to each individual student. This system is designed to track the number of meals served each day, aggregate the number of meals and generate reports, verify student identity for free, reduced-price or paid meals and automatically update student accounts. The Nutrikids system can generate reports and letters to notify a parent of their student's account balances. As mentioned above, the former director of nutrition services failed to train the cashiers on the proper use of the POS system and also failed to train the office clerk on how to generate letters to parents notifying them of their student account balances. This is in direct violation of Administrative Regulation 3551.

District Administrative Regulation 3551, Business and Noninstructional Operations, Food Service Operations/Cafeteria Fund, states in part:

The Superintendent or designee shall maintain a system for accurately recording payments received and tracking meals provided to each student.”

As students received meals, if their account balance became negative, the parent should have been notified to replenish the account. The cashiers did not want to deny students a meal if the student account balance was negative; therefore, they processed negative account balances for students in paid and/or reduced status as an unpaid meal. The staff stated they were confused as to how an unpaid meal should be processed, so they used whatever deduct meal key they needed to keep the line moving. Based on FCMAT's interview of staff and observations, this occurred because there was little or no training on Nutrikids and no detailed written procedures. The deduct meal issue was further compounded because cashiers were randomly using deduct meal keys differently at each register and at each school site.

A deduct meal key identifies a type of meal category; however, numerous categories were created. These included:

- Adult Worker
- Student Worker
- Emergency
- Alternative Meal
- Over the Limit
- Deduct Meal
- Cheese Sandwich

When a student is in line to eat breakfast or lunch, they enter their unique ID number in the POS system. Once the ID number is entered, the Nutrikids system will identify to the cashier if the student's account balance is negative. Without a uniform set of consistently applied meal processing procedures and little or no training, the cashier selected the reimbursable meal key and followed up with one of the deduct meal keys to close the sale. This inconsistent process distorted the number of meals served and the account balances.

The main reason for the use of a deduct meal key was because students' account balances were not to exceed a negative \$20. When a student account became a negative \$20, the Nutrikids software alerted the cashier. The cashier was then faced with a choice: discuss the negative balance with the student and determine an alternative meal, which slowed the meal line, or process the student with a deduct meal key and not call attention to the student's negative balance to others in line. All of the staff interviewed indicated their primary goal was to keep the meal lines moving.

The district revised its administrative regulations in May 2014 to limit a student's meal account balance to a negative \$20, at which point a student would have to pay cash to eat in the cafeteria.

District Administrative Regulation 3551, Business and Noninstructional Operations, Food Service Operations/Cafeteria Fund, states in part:

Whenever a student's account has an unpaid balance of \$20 or more, parents/guardians shall be notified in writing that their student will not be allowed to charge meals to their account until the balance is paid to an amount under \$20. The student will be able to eat in the cafeteria with a balance over \$20 on a cash basis only.

Further compounding the misuse and circumventing of the Nutrikids system, once a student account reached the negative \$20 limit, the Nutrikids system no longer tracked the amount beyond the limit. This means that cash was not collected although the Nutrikids reports would show that cash was collected as a reimbursable meal either on account or at the register. Therefore, for every meal beyond the negative \$20, depending on the use of the deduct meal key and reimbursable meal key selected by the cashier, cash could appear as if it were collected but most likely was not.

At the various school sites the cashiers used the deduct meal keys as described above for students with negative account balances and for free and reduced-price meal students when the student came back through the line for another meal. Furthermore, during interviews, FCMAT was informed that some students frequently used other students' ID numbers, which meant when the real student came through it showed the student account as closed for that day's meal.

In addition to the many deduct meal categories, the negative \$20 limit and misuse of student ID numbers, there was also the misuse of the open student meal. To claim an eligible National School Lunch Program reimbursable meal, the cashier would process the transaction as an open student meal. According to the district, an open student meal should represent a visiting student, such as a student visiting from another district school site, of which there should be very few. FCMAT's analysis of the open student meals identified thousands of open student sales because this meal key was used liberally. Below is a table that breaks down the use of the open student key by school site for the period of August 1, 2016 through March 31, 2017.

Use of Open Student Button				
Description	GHS	FMS	Elementary	Total
Breakfast:				
Number of Meals	4,003	125	1	4,129
Price Per Meal	\$2.50	\$2.25	\$2.00	
Dollar Value	\$10,007.50	\$281.25	\$2.00	\$10,290.75
Lunch:				
Number of Meals	1,393	37	104	1,534
Price Per Meal	\$3.00	\$2.75	\$2.50	
Dollar Value	\$4,179.00	\$101.75	\$260.00	\$4,540.75
Totals:				
Number of Meals	5,396	162	105	5,663
Total Dollar Value	\$14,186.50	\$383.00	\$262.00	\$14,831.50

FCMAT's analysis reveals that during this time frame the La Gloria Elementary morning cashier only used the open student key option once during breakfast, yet the afternoon cashier used this option 104 times during lunch. At Fairview Middle school the morning cashier used the open student key 125 times during breakfast, and in the afternoon the cashier used the open student key option 37 times during lunch. The Gonzales High morning cashier used the open student key option 4,003 times during breakfast and the afternoon cashier used this option 1,393 times. In total, over an eight-month period, 5,663 open student meals were transacted. According to the Nutrikids consultants, open student sales are considered an all-cash sale. The results of these 5,663 open student sales is an overstatement to cash of \$14,831.50. Misuse of the Nutrikids POS system has led to the following:

- A material and unreasonably large volume of open student transactions
- Incorrect and inconsistent use of meal keys in numerous other student transactions
- An overstatement of overall food services revenue that resulted in the appearance that more cash was collected than was actually collected

Due to the complexity of the software, FCMAT met with the Nutrikids software consultants to gain further understanding of the system. The Nutrition Services Department Nutrikids meal and revenue reports were unavailable and FCMAT could not rely on the staff to produce accurate and complete reports. The consultants provided various monthly reports for FCMAT to analyze. October 2016 was examined as a test month. The additional reports provided by the consultants supported that all monies reported as received during October 2016 on the sales overview report, the period end report and the monthly revenues had been accounted for and reconciled to the October 2016 bank statement.

Because of the deficiencies in operation of the Nutrikids software the district contracted with Nutrikids consultants, who spent an entire month evaluating the software's usage and conducted staff training. The consultants described to FCMAT their observations of cash collections at the registers during their onsite visits. Based on those observations, they do not believe cash is missing, as very little cash was collected. The consultants explained and FCMAT corroborated through interviews that the staff focused more on keeping the line moving with the philosophy of "everyone eats" and "we will get the cash later." Based on FCMAT's interviews of staff and the consultants' observations, it was common that parents were not notified of their students' negative balances. This means that cash often was not collected, making it necessary for the district's unrestricted general fund to contribute to the food services fund.

The consultants' reports were very useful in analyzing the Nutrition Services Department transactions. The period end report summarizes the amounts charged to students and adults' accounts and also discloses all charges where credit was extended beyond actual money received. The staff's use of the deduct meal keys and the open student sales transactions directly resulted in cash being overstated. When the reimbursable meal key is used, it is as if money has been collected when in fact it has not. Therefore, the Nutrikids software report provided to the district business office would appear to show that cash has been collected for a reimbursable meal either on account or at the register. This would lead the business office to believe more cash has been collected than deposited.

The negative \$20 account limitation further complicated cash collection. When student accounts reached the negative \$20 threshold, the Nutrikids software no longer tracked the amount owed beyond that. Therefore, it could appear as if cash were collected although it more than likely was not. The Nutrikids software technology consultant stated that an open student sale (shown above in the table) is an all cash sale, confirming that cash is overstated. Cash is overstated because

the open student sale transaction is programed in the Nutrikids software to work as cash being received when it is not, thereby overstating cash. District administration compiled the meal revenue table below to explain the loss of revenues and incorporated their best understanding of the use of the many deduct meal key options. This analysis covers a time period of eight months, from August 2016 to March 2017.

La Gloria Elementary					
Student Eligibility	Reduced Student Breakfast Fee	Paid Student Breakfast Fee	Reduced Student Lunch Fee	Paid Student Lunch Fee	
Deduct Meal	1345	2104	3458	9400	
Cheese Sandwich	0	0	0	0	
Cost	\$0.30	\$2.00	\$0.40	\$2.50	
TOTAL	\$403.50	\$4,208.00	\$1,383.20	\$23,500.00	\$29,494.70
Paid Meals	2724	3109	12675	15648	
Deduct Meals/Cheese Sandwich	1345	2104	3458	9400	
Cost (Revenue)	\$0.30	\$2.00	\$0.40	\$2.50	
TOTAL	\$413.70	\$2,010.00	\$3,686.80	\$15,620.00	\$21,730.50
			Total Potential Revenue		\$51,225.20
Fairview Middle School					
Student Eligibility	Reduced Student Breakfast Fee	Paid Student Breakfast Fee	Reduced Student Lunch Fee	Paid Student Lunch Fee	
Deduct Meal	2237	3199	2708	3498	
Cheese Sandwich	0	0	0	0	
Cost	\$0.30	\$2.25	\$0.40	\$2.75	
TOTAL	\$671.10	\$7,197.75	\$1,083.20	\$9,619.50	\$18,571.55
Paid Meals	6576	5236	7138	6105	
Deduct Meals/Cheese Sandwich	2237	3199	2708	3498	
Cost (Revenue)	\$0.30	\$2.25	\$0.40	\$2.75	
TOTAL	\$1,301.70	\$4,583.25	\$1,772.00	\$7,169.25	\$14,826.20
			Total Potential Revenue		\$33,397.75
Gonzales High School					
Student Eligibility	Reduced Student Breakfast Fee	Paid Student Breakfast Fee	Reduced Student Lunch Fee	Paid Student Lunch Fee	
Deduct Meal	1	46	2	25	
Cheese Sandwich	3564	9624	3238	7569	
Cost	\$0.30	\$2.50	\$0.40	\$3.00	
TOTAL	\$1,069.50	\$24,175.00	\$1,296.00	\$22,782.00	\$49,322.50
Paid Meals	6071	10582	5851	8755	
Deduct Meals/Cheese Sandwich	3565	9670	3240	7594	

Cost (Revenue)	\$0.30	\$2.50	\$0.40	\$3.00	
TOTAL	\$751.80	\$2,280.00	\$1,044.40	\$3,483.00	\$7,559.20
				Total Potential Revenue	\$56,881.70
				Grand Total Potential	\$141,504.65
				TOTAL NET PAID	\$44,115.90
				Actual Collected	\$27,665.92
				DIFFERENCE	\$16,449.98

Because the district business office was provided inaccurate nutritional services financial information, its analysis was incomplete. Based on the information district management was provided by the Nutrition Services Department, the meal revenue analysis shown above identified an unexplained \$16,449.98 cash shortage.

FCMAT audited and expanded the district meal revenue analysis. One minor correction was made to the district's original analysis: the amount of the paid student lunch fee at Gonzales High School. The original business office spreadsheet used a meal price of \$2.75, but the correct price is \$3.00. The resulting \$.25 difference is a minor adjustment and the impact to the overall analysis is only \$290.25.

Because the district administration was unaware of the use of open student charges, the district's meal revenue analysis is missing the dollar value of those transactions. As described above, during the district meal revenue analysis time period of August 2016 to March 2017, there were 5,663 open student transactions totaling overstated cash of \$14,831.50. The \$14,831.50 represents the open student charges that were entered as reimbursable meals but were not accounted for under any student's account and therefore did not require the additional deduct meal key step to not charge a student's account.

Incorporating the \$14,831.50 overstatement of cash into the district's meal revenue analysis reduces the district's \$16,449.98 difference. The chart below incorporates the misused open student data by site.

La Gloria Elementary					
Student Eligibility	Reduced Student Breakfast Fee	Paid Student Breakfast Fee	Reduced Student Lunch Fee	Paid Student Lunch Fee	
Deduct Meal	1345	2104	3458	9400	
Cheese Sandwich	0	0	0	0	
Cost	\$0.30	\$2.00	\$0.40	\$2.50	
TOTAL	\$403.50	\$4,208.00	\$1,383.20	\$23,500.00	\$29,494.70
Paid Meals	2724	3109	12675	15648	
Deduct Meals/Cheese Sandwich	1345	2104	3458	9400	
Misused Open Student Button		1		104	
Cost (Revenue)	\$0.30	\$2.00	\$0.40	\$2.50	
TOTAL	\$413.70	\$2,008.00	\$3,686.80	\$15,360.00	\$21,468.50
				Total Potential Revenue	\$50,963.20

Fairview Middle School					
Student Eligibility	Reduced Student Breakfast Fee	Paid Student Breakfast Fee	Reduced Student Lunch Fee	Paid Student Lunch Fee	
Deduct Meal	2237	3199	2708	3498	
Cheese Sandwich	0	0	0	0	
Cost	\$0.30	\$2.25	\$0.40	\$2.75	
TOTAL	\$671.10	\$7,197.75	\$1,083.20	\$9,619.50	\$18,571.55
Paid Meals	6576	5236	7138	6105	
Deduct Meals/Cheese Sandwich	2237	3199	2708	3498	
Misused Open Student Button		125		37	
Cost (Revenue)	\$0.30	\$2.25	\$0.40	\$2.75	
TOTAL	\$1,301.70	\$4,302.00	\$1,772.00	\$7,067.50	\$14,443.20
			Total Potential Revenue		\$33,014.75
Gonzales High School					
Student Eligibility	Reduced Student Breakfast Fee	Paid Student Breakfast Fee	Reduced Student Lunch Fee	Paid Student Lunch Fee	
Deduct Meal	1	46	2	25	
Cheese Sandwich	3564	9624	3238	7569	
Cost	\$0.30	\$2.50	\$0.40	\$3.00	
TOTAL	\$1,069.50	\$24,175.00	\$1,296.00	\$22,782.00	\$49,322.50
Paid Meals	6071	10582	5851	8755	
Deduct Meals/Cheese Sandwich	3565	9670	3240	7594	
Misused Open Student Button		4003		1393	
Cost (Revenue)	\$0.30	\$2.50	\$0.40	\$3.00	
TOTAL	\$751.80	-\$7,727.50	\$1,044.40	-\$696.00	-\$6,627.30
			Total Potential Revenue		\$42,695.20
			Grand Total Potential		\$126,673.15
			TOTAL NET PAID		\$29,284.40
			Actual Collected		\$27,665.92
			REVISED DIFFERENCE		\$1,618.48

Overall, the initial analysis compiled by district administration was accurate. However, because of the inconsistent and inaccurate use of the Nutrikids software, as it was explained to FCMAT during interviews, the former director of nutritional services modified the software, and because of the way the staff evolved to using the software, the POS system was compromised and produced unreliable financial information. The amount of potential missing cash, based on FCMAT's analysis is not \$16,159.73 but is \$1,618.48.

The \$1,618.48 difference may be attributed to factors such as parents not receiving negative balance letters or the limitations of the Nutrikids system because of changes the former director of nutrition services may have implemented in the software that affected the \$20 negative balances. Staff also stated to FCMAT that on occasion parents may prepay a student balance and

those payments may not have been recorded in the Nutrikids software but at the district office or some other location, and then possibly deposited into a non-nutritional services account. If the prepayments were not recorded through the Nutrikids software but rather paid at the district office, then those payments may have been recorded in any number of other non-nutritional services accounts and not credited to nutritional services.

Summary of Findings

Strong leadership, a strong ethical tone-at-the-top, management who fully understand their fiduciary duties, and sound internal controls are essential to an organization's success in producing reliable and accurate financial reports. If management is not following through by implementing continued oversight, training, and measuring the financial results of the nutrition services program, they are not looking out for the best interests of the district, which may result in unexplained financial losses.

Without a strong internal control system and proper checks and balances, further breakdowns in following the rules may occur and the ability to detect and deter fraud is undermined. More importantly, with the breakdown of internal controls, it is more difficult to protect employees from the appearance of fraud and being accused of fraud.

Because this analysis has reduced the meal revenue analysis to a difference of \$1,618.48, further examination is not considered necessary. While there may be other explanations for the \$1,618.48, there is insufficient evidence to justify further analysis.

Judgments Regarding Guilt or Innocence

The existence of fraud is solely the purview of the courts and juries, and FCMAT will not make statements that could be construed as a conclusion that fraud has occurred.

In accordance with Education Code Section 42638(b), action by the county superintendent shall include the following:

If the county superintendent determines that there is evidence that fraud or misappropriation of funds has occurred, the county superintendent shall notify the governing board of the school district, the State Controller, the Superintendent of Public Instruction, and the local district attorney.

In accordance with Education Code Section 1241.5(b), the county superintendent shall report the findings and recommendations to the governing board of the district at a regularly scheduled board meeting within 45 days of completing the audit. The governing board of the district shall notify the county superintendent within 15 days after receipt of the report of its proposed actions regarding the county superintendent's recommendations.

Recommendations

The county superintendent should:

1. Notify the governing board of the Gonzales Unified School District that there is insufficient evidence that fraud, misappropriation of funds or other illegal fiscal practices may have occurred, and that the county office has concluded its review.

(Note: FCMAT met with district management and the new director of nutritional services and discussed if new procedures were being implemented. FCMAT observed a nutritional services staff meeting where a new procedure using plastic tamper-proof bank deposit bags was introduced. Based on FCMAT's observations district administration has already began implementation of many if not all of the recommendations described below and has retained a new director of nutrition services who is also in the process of improving internal controls.)

The Gonzales Unified School District should:

1. Perform a complete evaluation and updating of all district policies and procedures related to the nutritional services program.
2. Train the office clerk on full back-office functionality of the Nutrikids system.
3. Train the cashier staff on the proper use of the Nutrikids software during breakfast and lunch.
4. Update the Nutrikids software to prevent the use of the deduct meal buttons.
5. Perform monthly detailed reconciliation of Nutrikids register line and account payments to the revenue and bank reports.
6. Ensure that all cash collections are counted with a witness, signed by both parties, and secured in a tamper-proof plastic bank bag.

Appendix

Appendix A - Study Agreement



CSIS California School Information Services

**FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM
AB139 STUDY AGREEMENT
May 25, 2017**

The Fiscal Crisis and Management Assistance Team (FCMAT), hereinafter referred to as the team, and the Monterey County Office of Education, hereinafter referred to as the COE, mutually agree as follows:

1. BASIS OF AGREEMENT

The team provides a variety of services to local educational agencies (LEAs). Pursuant to the provisions of Education Code (EC) Section 1241.5 (b), a county superintendent of schools may review or audit the expenditures and internal controls of any school in his or her county if he or she has reason to believe that fraud, misappropriation of funds, or other illegal fiscal practices have occurred that merit examination. The extraordinary audits conducted by the county superintendent shall be focused on the alleged fraud, misappropriation of funds, or other illegal fiscal practices and shall be conducted in a timely and efficient manner.

All work shall be performed in accordance with the terms and conditions of this agreement.

2. SCOPE OF THE WORK

- A. The COE has requested that FCMAT assign professionals to conduct an AB 139 Extraordinary Audit. This audit will be conducted pursuant to Education Code Section 1241.5 (b). The COE has received documentation regarding possible fraud, misappropriation of funds or other illegal fiscal practices at the Gonzales Unified School District and is requesting that FCMAT review the district's internal controls related to the cash collections in the food services program.

The primary focus of this review is to determine, based on the testing performed, whether (1) adequate management and internal controls are in place regarding the district's reporting and monitoring of financial transactions, and (2) based on that assessment, whether fraud, misappropriation of funds or other illegal fiscal practices may have occurred. Management controls include the processes for planning, organizing, directing, and controlling program operations, including systems for measuring, reporting, and monitoring performance. Specific audit objectives will include evaluating the establishment, implementation and effectiveness of policies, procedures and internal control activities through a review of the district's recorded financial transactions related to the following:

- Cash collections for child nutrition sales

The team will review and test recorded transactions for fiscal years 2014-15 through 2016-17 to date to determine whether fraud, misappropriation of funds or other illegal fiscal activities may have occurred. Testing for this review will be based on a sample of transactions and records for this period. Testing and review results are intended to provide reasonable but not absolute certainty regarding the ability of the district's financial transactions and activity to accomplish the following:

1. Provide reasonable assurance to management that the internal control system is established, implemented and monitored.
2. Prevent internal control activities from being overridden by management.
3. Help identify and correct inefficient processes.
4. Ensure that employees are aware of the proper internal control expectations.

The review will include but not be limited to the following:

1. Review operational procedures for recording cash sales, including the collection, recording and reporting of cash sales. Evaluation will include but not be limited to the following:
 - a. Evaluation of cash collection procedures for child nutrition sales.
 - b. Evaluation of procedures to determine whether proper segregation of duties, documentation, recording and reporting are in place.
2. Conduct sample tests of cash sales for the child nutrition program during the 2016-17 and two preceding fiscal years. Testing of sampled transactions for this review will be based on the team's judgement and experience and will not include the testing of all transactions and records for this period.

Transaction Testing Objectives:

- a. Determine whether transactions of the child nutrition program were processed in accordance with established policy and procedures.
- b. Determine if cash sales were collected, recognized, recorded and deposited into district accounts in accordance with established operational procedures.

B. Services and Products to be Provided

1. Orientation Meeting - The team will conduct an orientation session at the district to brief management and supervisory personnel on the team's procedures and the purpose and schedule of the study.

2. On-site Review - The team will conduct an on-site review at the district office and at school sites if necessary, and will continue to review pertinent documents off-site.
3. Progress Reports - The team will inform the COE of material issues as the review is performed.
4. Exit Meeting – The team will hold an exit meeting at the conclusion of the on-site review to inform the COE of any significant findings to that point.
5. Draft Report – When appropriate, electronic copies of a preliminary draft report will be delivered to the COE’s administration for review and comment on a schedule determined by the team.
6. Final Report - Electronic copies of the final report will be delivered to the COE and district following completion of the review. Printed copies are available from the FCMAT office upon request.
7. Follow-Up Support – If requested, the team will meet with the COE and/or district to discuss the findings and recommendations of the report.

3. **PROJECT PERSONNEL**

The FCMAT study team may also include:

<i>A.</i>	<i>To Be Determined</i>	<i>FCMAT Staff</i>
<i>B.</i>	<i>To Be Determined</i>	<i>FCMAT Consultant</i>
<i>C.</i>	<i>To Be Determined</i>	<i>FCMAT Consultant</i>

Other equally qualified staff or consultants will be substituted in the event one of the above individuals is unable to participate in the study.

4. **PROJECT COSTS**

The cost for studies requested pursuant to EC 42127.8 (d) (1) shall be:

- A. \$950 per day for each staff team member while on site, conducting fieldwork at other locations, presenting reports, or participating in meetings. The cost of independent FCMAT consultants will be billed at their actual daily rate for all work performed.
- B. All out-of-pocket expenses, including travel, meals and lodging.

Based on the elements noted in Section 2A, the total estimated cost of the study will be \$25,000.

- C. Any change to the scope will affect the estimate of total cost.

Payments for FCMAT services may be reimbursed from funds pursuant to EC 1241.5 set aside for this purpose. Other payments, when deemed necessary, are payable to Kern County Superintendent of Schools - Administrative Agent located at 1300 17th Street, CITY CENTRE, Bakersfield, CA 93301.

5. **RESPONSIBILITIES OF THE COE AND/OR DISTRICT**

- A. The district will provide office and conference room space during on-site reviews.
- B. The district will provide the following if requested:
 - 1. Policies, regulations and prior reports addressing the study request
 - 2. Current or proposed organizational charts
 - 3. Current and two (2) prior years' audit reports
 - 4. Any documents requested on a supplemental list. Documents requested on the supplemental list should be provided to FCMAT only in electronic format; if only hard copies are available, they should be scanned by the district and sent to FCMAT in an electronic format
 - 5. Documents should be provided in advance of fieldwork; any delay in the receipt of the requested documents may affect the start date and/or completion date of the project. Upon approval of the signed study agreement, access will be provided to FCMAT's online SharePoint document repository where the district shall upload all requested documents.
- C. The COE's and/or district's administration will review a preliminary draft copy of the study. Any comments regarding the accuracy of the data presented in the report or the practicability of the recommendations will be reviewed with the team prior to completion of the final report.

Pursuant to EC 45125.1(c), representatives of FCMAT will have limited contact with pupils. The district shall take appropriate steps to comply with EC 45125.1(c).

6. **PROJECT SCHEDULE**

The following schedule outlines the planned completion dates for different phases of the study and will be established upon the receipt of a signed study agreement:

<i>Orientation:</i>	<i>To be determined</i>
<i>Staff Interviews:</i>	<i>To be determined</i>
<i>Exit Meeting:</i>	<i>To be determined</i>
<i>Preliminary Report Submitted</i>	<i>To be determined</i>
<i>Final Report Submitted</i>	<i>To be determined</i>

7. COMMENCEMENT, TERMINATION AND COMPLETION OF WORK

FCMAT will begin work as soon as it has assembled an available and appropriate study team consisting of FCMAT staff and independent consultants, taking into consideration other jobs FCMAT has previously undertaken and assignments from the state. The team will work expeditiously to complete its work and deliver its report, subject to the cooperation of the district and any other parties from which, in the team's judgment, it must obtain information. Once the team has completed its fieldwork, it will proceed to prepare a preliminary draft report and a final report. Prior to completion of fieldwork, the COE may terminate its request for service and will be responsible for all costs incurred by FCMAT to the date of termination under Section 4 (Project Costs). If the COE does not provide written notice of termination prior to completion of fieldwork, the team will complete its work and deliver its report and the COE will be responsible for the full costs. The COE understands and agrees that FCMAT is a state agency and all FCMAT reports are published on the FCMAT website and made available to interested parties in state government. In the absence of extraordinary circumstances, FCMAT will not withhold preparation, publication and distribution of a report once fieldwork has been completed, and the COE shall not request that it do so.

8. INDEPENDENT CONTRACTOR

FCMAT is an independent contractor and is not an employee or engaged in any manner with the COE. The manner in which FCMAT's services are rendered shall be within its sole control and discretion. FCMAT representatives are not authorized to speak for, represent, or obligate the COE in any manner without prior express written authorization from an officer of the COE.

9. INSURANCE


During the term of this agreement, FCMAT shall maintain liability insurance of not less than \$1 million unless otherwise agreed upon in writing by the COE, automobile liability insurance in the amount required under California state law, and workers compensation as required under California state law. Upon request, FCMAT shall provide certificates of insurance prior to the commencement of on-site work, with Monterey County Office of Education named as additional insured, indicating applicable insurance coverages.

10. HOLD HARMLESS

FCMAT shall hold the COE, its board, officers, agents and employees harmless from all suits, claims and liabilities resulting from negligent acts or omissions of its board, officers, agents and employees undertaken under this agreement. Conversely, the district shall hold FCMAT, its board, officers, agents and employees harmless from all suits, claims and liabilities resulting from negligent acts or omissions of its board, officers, agents and employees undertaken under this agreement.

CONTACT PERSON

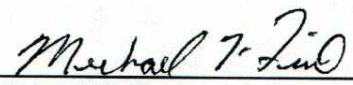
Contact: Garry Bousum, Associate Superintendent
Telephone: (831) 755-0307
E-mail: gbousum@montereycoe.org



Nancy Kotowski, County Superintendent
Monterey County Office of Education

5/25/17

Date



Michael H. Fine
Chief Administrative Officer
Fiscal Crisis & Management Assistance Team

May 25, 2017

Date