

APPENDIX A

Audit Findings and Corrective Actions

FINANCIAL STATEMENT FINDINGS

2012-FS-01 Audit Adjustments – Payroll Benefits

Finding Type: Material weakness in internal controls over financial reporting

Test Results:



Condition:

In the government-wide financial statements, we identified and proposed certain material adjustments (which were approved and posted by management) to adjust the District's general ledger to the appropriate balances.

Effect:

As a result of this condition, the District's internal accounting records were initially misstated by amounts that were material to the District's financial statements. Compensated absences was initially overstated by approximately \$13 million. In addition, the net other post employment benefits obligation (NOPEBO) liability was initially understated by approximately \$0.7 million.

Corrective Action:

General Accounting developed a Compensated Absences Process Checklist which includes the following tasks:

- Review EM orders and any related amendments that would affect the current fiscal year financial statements.
- Request from Labor Relations/General Counsel any pending or settle agreements pertaining to payroll related benefits that would affect the current fiscal year financial statements
- Request legal interpretations from Labor Relations/General Counsel to ensure the financial statements reflect the intent of EM orders, union contracts and settlement agreements.
- Conduct periodic meetings with the Deputy CFO to asses EM offers and settlement agreement impacts on fund level and government-wide liabilities.
- The review EM orders and settlement agreements will continue through June 30th and subsequent periods prior to recording year-end accruals
- Preliminary liability calculations will be submitted to the Deputy CFO by August 15th.

Observation

The journal entries for compensated absences and post employment benefits obligation liability will be made after our review period of June 30, 2013; however, all entries will be reviewed by the Deputy CFO prior to being recorded in PeopleSoft.

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2012-FS-02 Audit Adjustments – Bonds Payable and Related Accounts (Repeat)

Finding Type: Material weakness in internal controls over financial reporting

Test Results: 

Condition:

Unamortized bond premiums, discounts, issuance costs, and the loss on refunding were not appropriately recorded for the refunding bonds issued in the current year. In addition, the accrued interest payable was recorded based on incorrect terms.

Effect:

As a result of this condition, the District's internal accounting records were misstated by amounts that were material to the District's financial statements. In the government-wide financial statements, bonds payable were initially understated by approximately \$10.9 million and other assets were initially understated by approximately \$0.8 million. In addition, interest payable on long-term bonds payable was understated by approximately \$2.1 million. All of the adjustments proposed as a result of the audit process were reviewed, approved, and posted by management.

Corrective Action:

On February 26, 2013 at the request of DPS Accounting, Rehmann Robson provided training to selected accounting personnel that included how to properly record unamortized bond premiums, discounts, issuance costs, and the loss on refunding debt. The training included presentations of new accounting changes that affect the recording of refunded debt.

2012-FS-03 Audit Adjustments – Property Taxes (Repeat)

Finding Type: Material weakness in internal control over financial reporting

Test Results: 

Condition:

When originally received, calculations made to estimate property tax chargebacks were based on inappropriate assumptions and information. Also, the levy amount used in the calculation was not reconciled to taxable values reported to the State of Michigan by Wayne County through Form DS-4410B.

Effect:

Property tax revenue was initially overstated by \$10.3 million, \$4.6 million, and \$0.2 million in the general fund, the bond redemption fund, and the judgment levy fund, respectively, based on the revised estimates. All of the adjustments proposed and discovered as a result of the audit process were reviewed, approved, and posted by management.

Corrective Action:

The annual estimated property tax chargeback amount is an important and key component in the determination of the District's property tax income amount. The Office of Accounting (Accounting) developed a Desktop/ Standard Operating Procedure (SOP) titled, Property Tax Chargeback Liability. The SOP was adopted June 24, 2013. The SOP was developed to ensure the District recognizes property tax income in accordance with Governmental Accounting Standards Board Statement #33 (GASB# 33).

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The GASB# 33, in short, requires that property tax income be recognized net of any estimated refunds or uncollectable amounts (property tax chargebacks).

Observation:

The OIG-Audit, has thoroughly assessed the SOP and determined the methodology employed and processes outlined therein appear to be suitably designed, such that if fully implemented it would likely result in an estimate of property tax chargeback amount that is reasonable and fairly stated.

To address the portion of the finding related to the levy amount not being reconciled to taxable values reported to the State of Michigan, Accounting provided a memorandum detailing their intent, including a timeframe for developing a separate Desktop Procedure that requires the reconciliation to be prepared. We believe this is an important next step.

Additionally, Accounting filled the Financial Controller position with an experienced governmental accounting professional which they believe will significantly enhanced the quality and accuracy of financial schedules and documents required for the Comprehensive Annual Financial Report and Single Audit Report.

2012-FS-04 Budget (Repeat)

Finding Type: Noncompliance; Material weakness in internal controls over financial Reporting

Test Results: 

Condition:

1. The final budget approved by the District did not include revenues and expenditures for prior year grants that carried over into the current fiscal year;
2. Several budgeted adjustments were made to these grants after year-end to account for changes in grant awards that were applicable to the fiscal year;
3. The District budgeted a fund deficit in the general fund, which violates Section 141.436 of Public Act 2 of 1968;
4. Expenditures exceeded appropriations by material amounts as disclosed in the notes to the financial statements. The District's current procedure includes a process of budget overrides that inappropriately allows actual expenditures to exceed budgeted expenditures at the account level; and
5. The final amended budget presented in the financial statements differs from the budget actually approved as a result of a \$21.3 million reclassification between local revenue and operations and maintenance expenditures in the general fund.

Effect:

The ability to make appropriate budgetary and operational decisions based on budget and actual data could be slightly inhibited as a result of the delay in recording carryover adjustments and expenditure overrides.

Corrective Action:

We obtained documents and met with the executive director of the Office of Management and Budget (OMB) concerning the actions taken to minimize or mitigate risk associated with the following conditions:

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- Regarding conditions 1 and 2 above, the OMB has not modified its policies or procedures in the area from 2012. They believe their approach and accounting treatment related to amending the budget for grant carry over amounts and adjustments due to changes in grant awards is allowable and in accordance with accounting standards. Additionally, they believe any changes to its current treatment for these matters would create a lack of comparability with prior year's financial data.
- Regarding condition 3, It appears the District will continue to be in violation of Public Act 2, 1968 (PA), due to the cumulative deficit in the General Fund. The PA requires the District to include the cumulative deficit amount as part of its annual budget. Therefore, though the District approves a balanced annual operating budget for the Fiscal Year, this finding will remain until the cumulative deficit is budgeted to be eliminated.
- Regarding condition 4, the OMB has increased the frequency of budget to actual expenditure reviews conducted during the fiscal year from once (mid-year) to quarterly. The reviews also included personnel cost and not merely discretionary costs, as in the past. However, despite these efforts this condition will likely be repeated because the District continues to allow personnel related accounts to exceed budget.
- Condition 5 is a result of a unique occurrence in the 2012, where the District had budgeted for a certain receipt as revenue, however, upon subsequent research determined that the proper accounting treatment required the amount to be an offset to expenditures. This resulted in the budget included in the Comprehensive Annual Financial Report reflecting the accounting change for the receipt but did not agree with the adopted budget.

2012-FS-05 Audit Adjustments – Capital Assets

Finding Type: Significant deficiency in internal control over financial reporting

Test Results: 

Condition:

The District erroneously removed land related to the Children's Museum from the capital asset listing. In addition, the District capitalized costs related to the old Cass Technical High School that was completely demolished during 2011.

Effect:

Capital asset balances were initially understated by \$3.2 million for the erroneous removal of land related to the Children's Museum. Capital asset additions included \$3.5 million for demolition costs that did not meet the criteria for capitalization.

Corrective Action:

Address location details and acquisition dates for closed projects will be provided with completed CIP Bond Project costs. This will help to differentiate between various DPS properties which may have the same site/location number but are located at a different address.

The Construction in Progress (CIP) Bonds Group staff will thoroughly review and send only those costs which should be capitalized. All documentation will be reviewed by General Accounting and

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Capital Assets to determine if the provided information is based upon costs that occurred during the construction process. This review process will determine if these costs are to be capitalized in the normal CIP capitalization process. If it is determined that costs are to be expensed the appropriate journal entry will be made.

2012-FS-06 Noncompliance – Bond Procurement (Repeat)

Finding Type: Noncompliance

Test Results: 

Condition:

For contracts awarded prior to September 1, 2011, the District did not consistently maintain documentation for all compliance requirements related to bonded construction funds as detailed below.

1994 Bonds - The District was unable to provide the contracts for two of the three projects tested. Disbursements totaling approximately \$0.2 million related to these contracts were made during the year.

2009 & 2010 Bonds - The District was unable to provide bidding documentation for certain contracts that are tied to the purchase orders from our selection as follows:

For two of the 22 contracts tested, we were not provided evidence for the bid opening and reading as required as part of the competitive bidding process. Disbursements totaling approximately \$4.7 million related to these contracts were made during the year.

Effect:

Compliance with the requirements of the Revised School Code has not been adequately documented.

Corrective Action:

The Office of Procurement and Logistics updated their policy manual effective March 1, 2012. The policy manual includes a Contract File Checklist which is maintained in all contract files. All items checked off on the checklist must be included in the contract file. The checklist includes items that are required to be filed with both construction and non-construction contracts for Bond and non Bond related activities.

The OIG reviewed vendor contract files to ensure all required information for the 2009-2010 Bonds program were maintained in the files. Only contractor files created after March 1, 2012 were selected for review. During the review no exceptions were noted.

Observation:

This audit finding may be a repeat audit finding for 2013 single audit report. The process employed by the external audit for selecting contracts to review may include contracts created prior to March 1, 2012 and prior to the Office of Procurement and Logistics update of their policy manual, which included the contract file checklist.

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SINGLE AUDIT FINDINGS AND QUESTIONED COST (Related to Federal Grant Awards)

2012-SA-01 Activities Allowed – Required School wide Programs

Finding Type: Noncompliance; Significant deficiency in internal controls over compliance

Test Results: 

Questioned Costs:

\$666,047 (the total amount of School Improvement Grant funds expended under that school)

Condition:

The District began implementing an intervention model at a school not operating a schoolwide program.

Effect:

One school of the 23 in the program utilized funds to implement an intervention model while not running the required schoolwide program.

Corrective Action

As a result of the waiver of certain provisions applied under the No Child Left Behind Act, the Michigan Department of Education has acknowledged that all priority schools must also operate a Title 1 funded school-wide program. All School Improvement Grant (SIG) schools (i.e. those schools awarded federal School Improvement Grant funds and implementing a mandatory turnaround plan) are by definition *priority* schools. Therefore, any school awarded a federal SIG will also operate a school-wide Title 1 program effective SY 2012-13 and will continue to do so for the duration of its priority status.

2012-SA-02 Allowable Costs/Cost Principles – Timesheet/Payroll Documentation (Repeat)

Finding Type: Noncompliance; Significant deficiency internal controls over compliance

Test Results: 

Questioned Costs:

- Career & Technical Education - \$576
- Title II, Part A – \$58

Condition:

The District had multiple payroll transactions charged to federal programs that were not adequately documented.

Effect:

5 timesheets of 154 tested did not agree to the number of hours paid through the payroll system. In addition, 1 workshop of 29 tested was paid at a higher rate than the amount documented on the workshop form.

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Corrective Action:

Human Resources has updated Special Education employees standard work schedules to ensure these employees are paid the correct hours for Holiday pay. The Office of Payroll Management indicated that payroll employees must be more diligent when entering employee hours into PeopleSoft.

Observation:

During our tests of 20 employees with Workshop Payments and 25 employees time rosters and earning records we did not note any exceptions; however, the process of entering employee work hours into PeopleSoft is a manual process and due to recent resource reductions there is no verification of employee hour's recorded in PeopleSoft.

2012-SA-03 Allowable Costs/Cost Principles - Payroll Documentation – Certifications

Finding Type: Noncompliance

Test Results: 

Questioned Costs:

- Title I, Part A Cluster – \$47,276
- Title II, Part A – \$46,331

Condition:

The District had multiple payroll transactions charged to federal programs that were not adequately documented.

Effect:

Two of the 300 employees tested had multiple certifications covering the same semester indicating that they worked 100% in two different cost objectives at the same time.

Corrective Action

To ensure this or a similar condition is not repeated in the future, the Office of HRIS/Administrative Services & Consulting (HR), indicated that a Desktop Procedure would be developed that would outline the various duties and responsibilities of HR and Accounting as they relate to ensuring employees paid through grants have the necessary certifications in place and the accompanying adjusting journal entry (AJE) is prepared timely and accurately.

As of June 30, 2013, the OIG had not received a copy of the procedure. The OIG performed a detailed test of employees paid through federal grants. Our test found each employee tested had a semi-annual certification for a single cost objective for the period reviewed, and it was properly completed and signed as required by the applicable federal guidance.

Observation:

The OIG urges HR and Accounting to finalize their processes and develop the Desktop Procedure that would outline the various duties and responsibilities of each as it relates to ensuring grant funded employees have the required certifications and the appropriate AJE is prepared.

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2012-SA-04 Allowable Costs/Cost Principles; Matching – In-kind Contributions used for Match (Repeat)

Finding Type: Noncompliance; Significant deficiency in internal controls over compliance

Test Results: 

Federal Agency/ U.S. Department of Health and Human Services –

Federal program(s): Head Start Cluster (CFDA# 93.600) Passed through COD; 2010-2011 Regular Head Start

Questioned Costs: \$231,092

Condition:

The District charged space costs to the 2010-11 Regular Head Start program utilizing a per square foot rate that was not supported by a valid cost study.

Effect:

\$231,092 of in-kind contributions used as matching funds lacked proper documentation and support. Without the space costs, the District did not meet the City of Detroit's 30% match requirement or the Federal 20% match requirement.

Corrective Action:

It was determined that the District could not charge space costs to the regular Head Start Program, because the District (grantee) cannot rent space to itself. The District used several components to calculate the monthly Head Start in-kind contributions. Parent volunteers, Reading Corp Volunteers, Community Volunteers and Home School connection Parent activities are billed at 15.55/hour. The Head Start Program is allowed to use the lowest paid employee plus fringe benefits to calculate the hourly rate for program volunteers. Utilities, solid waste and building supplies costs are calculated using information provided by Auxiliary Services and are based on the percentage of space used by the Head Start Program. These costs are multiplied by this percentage. Space utilized by the Head Start Program is calculated using the monthly depreciated cost reported in the AssetWorks (the District's Fixed Asset system).

Observation:

An amendment to the Interim Head Start Delegate Agency Agreement between Detroit Public Schools and Community Development Institute Head Start revised the required in-kind contribution amount from 20% to 6.10% of the total amount of the federal funding awarded for Head Start operations for the 2013 fiscal year. We verified that operational expenses are allowable for in-kind matches.

2012-SA-05 Cash Management; Period of Availability – Improper Reimbursement of Vouchers (Repeat)

Finding Type: Noncompliance; Significant deficiency in internal controls over compliance

Test Results: 

Federal Agency/ U.S. Department of Education –

- Career & Technical Education (CFDA# 84.048; passed through MDE; Project 11352-111224
- Title II, Part A (CFDA# 84.367); Passed through MDE; Project 100520-0910

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Questioned Costs:

- Career & Technical Education - \$102,841
- Title II, part A - \$38,513

Condition:

The District reported and was reimbursed for costs before the costs were liquidated. Also, these costs were not liquidated within 60 days of the end of the grant period.

Effect:

The District was reimbursed for costs before the obligations were liquidated, and the liquidation did not take place within the allowable time period.

Corrective Action:

To capture the liquidate expenditures prior to being reimbursed; the District has implemented the following process:

- Grant Accounting runs the AP Checks report to obtain payment information for a selected time period and a select grant.
- Grant Accounting generates an Accounts Payable voucher information report to determine if there were any voided and/or stopped payment checks generated for a selected pay period and grant.
- To capture payroll charges run the Journal Extract for appropriate time period to determine if there are any adjusted journal entries.
- Enter Certify Fund Requests into the MDE Cash Management System.
- Review payment details from the State of Michigan State Budget Office website screen.
- Journalize cash received into PeopleSoft.
- Run the Total Budget Summary for the budget period of the selected grants and sent report to State and Federal Programs for disseminate to the appropriate people for review.
- A calendar has been created to keep track of due dates for report deadlines.

2012-SA-06 Eligibility – Proper Documentation of Income Verification (Repeat)

Finding Type: Material noncompliance; Material weakness in internal controls over compliance

Test Results:



Federal Agency/U.S. Department of Health and Human Services –Federal program(s): Head Start Cluster (CFDA# 93.600 & 96.708) Passed through COD; All project numbers

Questioned Costs: Not readily determinable

Condition:

For certain records, documentation maintained by the District did not indicate which income verification document was examined or the document examined was not listed as acceptable in the OMB Circular A-133 Compliance Supplement.

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Effect:

Of the 60 child records selected, 5 did not indicate what verification document was examined or the verification document indicated was not one of those listed as acceptable in the OMB Circular A-133 Compliance Supplement. Additionally, four applications indicated that the family income was over the allowable limit but this status was not reported to the pass-through grantor.

Corrective Action:

The OIG had worked with Head Start Program officials and they had agreed to revise the Eligibility Verification form to include all allowable types of income verification documents on the face of the form itself for the purpose of eliminating or minimizing the necessity to mark the “other” box. However, the other box continued to be marked as noted below. Therefore, it appears specific and targeted training may be needed for all in-take personnel to ensure they are knowledgeable on how to complete the form, including under what circumstances the “other” box should be used.

Observation

The OIG performed a detailed test of the income verification forms used to determine income eligibility for Head Start Program participants. The results of our test indicated a single exception or failure, for an error rate of approximately two percent. Our test also revealed five other income verification forms where an allowable type of income documentation was examined, but instead of checking the box next to the allowable type which exists on the form, the in-take person hand wrote it in the “other or documentation of no income” sections of the form.

2012-SA-07 Earmarking – Enrollment of Children with Disabilities (Repeat)

Finding Type: Noncompliance; Significant deficiency in internal controls over compliance

Test Results: 

Federal Program(s) – U.S. Department of Health and Human Services

- Head Start Cluster (CFDA# 93.600); Passed through COD; all project numbers

Questioned Costs: Not readily determinable

Condition:

The District did not attain 10% enrollment of children with disabilities within 90 days of the beginning of classes.

Effect:

The District was not in compliance with this contract provision.

Corrective Action:

Officials from both the Head Start Program, and the Community Development Institute (CDI), the new pass-through agency for the program, worked with the Office of Head Start, U.S. Department of Human Services, to receive a waiver for the requirement to enroll 10 percent of children with disabilities into the program. This waiver is valid for the 2012-2013 School Year. The waiver was granted to the District because it was able to demonstrate it had put forth a reasonable effort to comply with the requirement.

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2011-SA-08 Procurement; Suspension & Debarment – Bid Documentation and Verification (Repeat)

Finding Type: Noncompliance

Test Results: 

Federal program(s)

Department of Agriculture

- Children Nutrition Cluster (CFDA# 10.553, 10.559); Passed through MDE; All project numbers U.S. Department of Education

- Title II, Part A (CFDA# 84.367); passed through MDE; All project numbers

Questioned Costs:

Questioned costs related to the contract that did not have sufficient bid documentation are as follows:

- Child Nutrition Cluster - \$28,979

Condition:

The District did not properly document that it had properly bid or verified vendors for suspension and debarment before procuring good and services.

Effect:

One contract did not have proper bid documentation supporting the selection of the vendor. In addition, the contract previously mentioned as well as four other purchase orders were executed without proper verification that the vendor was not suspended or debarred.

Corrective Action:

The Office of Procurement and Logistics updated their policy manual effective March 1, 2012. The policy manual includes a Contract File Checklist which is maintained in all contract files. All of the items checked off on the checklist must be included in the contract file. The Contract File Checklist requires a print out of excluded parties list to be maintained in the contract files.

Observation:

During the testing of 20 vendor contracts it was noted that one contract signed by the Chief Procurement and Logistics Officer was not dated. The Office of the Inspector General was not able to determine if the contract was signed prior to the vendor providing services and after the review of, the excluded parties list.

2012-SA-09 Reporting – Summer Foods Service Meals

Finding Type: Noncompliance

- Pass-through/Special Education Cluster – Passed through Wayne RESA

Test Results: 

Federal program(s) – U.S. Department of Agriculture

- Child Nutrition Cluster (CFDA# 10.559); Passed through MDE; Projects 110900 & 120900

Questioned Costs: \$1,419

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Condition:

The District reported meals to the Michigan Department of Education for reimbursement that were not adequately documented.

Effect:

Of the 2,565 breakfasts, 5,304 lunches and 1,120 suppers reported in August 2011, the District did not have supporting documentation for 93, 111, and 267, respectively.

Corrective Action:

The Office of School Nutrition has implemented a plan to consolidate and electronically archive all meal service documents for quick retrieval. As a new department policy, no original documents will be provided to any personnel outside of the Office of School Nutrition for review purposes without the permission of the Executive Director or Director Business Services.

2012-SA-10 Reporting - 1512 Reports (Repeat)

Finding Type: Material noncompliance; material weakness in internal controls over compliance

Test Results 

Federal program(s)

U.S. Department of Education

- Special Education Cluster (CFDA# 84.391, 84.392); passed through WREAS; All ARRA projects
- School Improvement Grant (SIG) Cluster (CFDA#84.388); Passed through MDE; All ARRA projects

Questioned Costs: None

Condition:

The District did not report the required information for the Special Education Cluster on the October 2011 and January 2012 quarterly reports filed during the year. In addition, the District did not report required information for the School Improvement Grant Cluster on the October 2011, January 2012, April 2012, and July 2012 reports.

Effect:

The District did not report that any vendors received a single payment of \$25,000 from ARRA special education funds. An analysis of the voucher detail of the District indicates that 8 vendors did receive a single payment exceeding \$25,000 and that cumulative payments to these vendors of \$1,202,423 should have been reported. In addition, the district had 11 vendors cumulatively paid \$1,199,406 with School Improvement Grant funds that should have been reported and were not, as well as an additional 12 vendors where the District cumulatively underreported \$764,076 on the 1512 reports.

Corrective Action:

The Department of State and Federal (Department) developed a Desktop Procedure and acquired an experienced federal grant program professional to ensure future Section 1512 (American Recovery and Reinvestment Act) Reports are prepared accurately and timely. The procedure had an effective date of December 12, 2013. The OIG thoroughly assessed the Procedure and found it suitably designed, which includes, among other attributes: 1) where and how to obtain the required data; 2) specific guidelines on what information is required; 3) the processes necessary to compile the reportable information; and 4) the

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review and approval process. The OIG also obtained a copy of the quarterly report and noted it appeared to be thorough and complete.

2011-SA-11 Special Tests & Provisions – Schools in Need of Improvement

Finding Type: Noncompliance

Test Results: 

Federal program(s)

- Title I, Part A Cluster (CFDA# 84.010 & 94.839); Passed through MDE; All project numbers

Condition:

For the 2011 grant year, certain Title I, Part A eligible schools identified for improvement did not spend 10% of their funding on professional development, as required.

Effect:

Of the 9 schools selected during our test, 4 schools did not spend 10% of their Title I, Part A expenditures for professional development.

Corrective Action:

The Department of State and Federal Programs (Compliance Office) identifies all school that are designated as either Priority or Focus schools as defined by the Michigan Department of Education in its annual Top-to-Bottom school listing. The Compliance Office created a Critical Implementation Dates listing to assist in monitoring grant activities and expenditures. In addition, the Compliance Office has established monthly expenditure thresholds related to improvement activities and has developed a progress report for schools that are identified as either Priority or Focus schools. Beginning in January 2013 of each year this monthly report will be forwarded to Assistant Superintendents with a request to intervene when necessary to ensure grant funds are spent for school improvement.

2012-SA-12 Special Tests and Provisions – Average Class Size (Repeat)

Finding type: Noncompliance; Significant deficiency in internal controls over compliance

Test Results: 

Federal program(s)

U.S. Department of Health and Human Services

- Head Start Cluster (CFDA# 93.600); passed through COD; all project numbers

Questioned Costs: Not readily determinable

Condition:

The District's average class size for the Head Start program did not meet the minimum average class size of 17.

Effect:

Eight of the 57 Head Start classes did not meet the minimum of 17 students per class.

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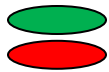
Corrective Action:

The District has made efforts, but has been unable to implement a recruitment plan that would allow it to obtain an average class size between 17 – 20 children as required by Program guidelines. The OIG obtained the enrollment count for the Head Start Program for the 2012-2013 School Year and found the average class size to be 16.91, compared to 16.84 in prior year. Therefore, because the Head Start Program has not been successful at addressing the risk (increased enrollment) associated with this finding, it will likely be repeated in the 2013 Fiscal Year-end audit report.

Observation:

The District's average class size is 16.91 which is under 17, but for all practical purposes the OIG will take the position this should not be a finding in the 2013 Fiscal Year-end audit report.

Legend for Test Results:



Passed – complete for 2012 fiscal year

Failed