

Coconino County Community College District

Single Audit Report

Year Ended June 30, 2019



A Report to the Arizona Legislature

Lindsey A. Perry
Auditor General





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Comprehensive Annual Financial Report



MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

ARIZONA AUDITOR GENERAL
LINDSEY A. PERRY

JOSEPH D. MOORE
DEPUTY AUDITOR GENERAL

Independent auditors' report on internal control over financial reporting and on compliance and other matters based on an audit of basic financial statements performed in accordance with *Government Auditing Standards*

Members of the Arizona State Legislature

The Governing Board of
Coconino County Community College District

We have audited the financial statements of the business-type activities and discretely presented component unit of Coconino County Community College District as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 27, 2019. Our report includes a reference to other auditors who audited the financial statements of the Coconino Community College Foundation, the discretely presented component unit, as described in our report on the District's financial statements. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. However, the financial statements of the Coconino Community College Foundation were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the Coconino Community College Foundation.

Internal control over financial reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's basic financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2019-01 and 2019-02, that we consider to be significant deficiencies.

Compliance and other matters

As part of obtaining reasonable assurance about whether the District's basic financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

District response to findings

The District's responses to the findings identified in our audit are presented in its corrective action plan at the end of this report. The District is responsible for preparing a corrective action plan to address each finding. The District's responses and corrective action plan were not subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.

Purpose of this report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Lindsey Perry, CPA, CFE
Auditor General

November 27, 2019



MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

ARIZONA AUDITOR GENERAL
LINDSEY A. PERRY

JOSEPH D. MOORE
DEPUTY AUDITOR GENERAL

**Independent auditors' report on compliance for each major federal program;
report on internal control over compliance; and report on schedule of
expenditures of federal awards required by the Uniform Guidance**

Members of the Arizona State Legislature

The Governing Board of
Coconino County Community College District

Report on compliance for each major federal program

We have audited Coconino County Community College District's compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019. The District's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' responsibility

Our responsibility is to express an opinion on compliance for the District's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with U.S. generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on each major federal program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Other matters

The results of our auditing procedures disclosed an instance of noncompliance that is required to be reported in accordance with the Uniform Guidance and that is described in the accompanying schedule of findings and questioned costs as item 2019-101. Our opinion on each major federal program is not modified with respect to these matters.

Report on internal control over compliance

The District's management is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify a deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2019-101, that we consider to be a significant deficiency.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

District response to findings

The District's response to the findings identified in our audit is presented in its corrective action plan at the end of this report. The District is responsible for preparing a corrective action plan to address the finding. The District's response and corrective action plan were not subjected to the auditing procedures applied in the audit of compliance, and accordingly, we express no opinion on them.

Report on schedule of expenditures of federal awards required by the Uniform Guidance

We have audited the financial statements of the District's business-type activities and discretely presented component unit as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated November 27, 2019, that contained unmodified opinions on those financial statements. Our report also included a reference to our reliance on other auditors. Our audit was conducted for the purpose of forming our opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of the District's management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Lindsey Perry, CPA, CFE
Auditor General

November 27, 2019



SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Summary of auditors' results

Financial statements

Type of auditors' report issued on whether the financial statements audited were prepared in accordance with generally accepted accounting principles Unmodified

Internal control over financial reporting

Material weaknesses identified? No

Significant deficiencies identified? Yes

Noncompliance material to the financial statements noted? No

Federal awards

Internal control over major programs

Material weaknesses identified? No

Significant deficiencies identified? Yes

Type of auditors' report issued on compliance for major programs Unmodified

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

Identification of major programs

CFDA number	Name of federal program or cluster
84.007, 84.033, 84.063, 84.268	Student Financial Assistance Cluster

Dollar threshold used to distinguish between Type A and Type B programs \$750,000

Auditee qualified as low-risk auditee? Yes

Other matters

Auditee's Summary Schedule of Prior Audit Findings required to be reported in accordance with 2 CFR §200.511 (b)? Yes

Financial statement findings

2019-01

Managing risk

Condition and context—The District's process for managing and documenting its risks did not include identifying, classifying, and inventorying sensitive information that might need stronger access and security controls.

Criteria—The District's risk assessment process should include identifying, classifying, and inventorying sensitive information to protect it; identifying State statutes and federal regulations that could apply to sensitive information it maintains; and requiring disclosure to affected parties if sensitive information is compromised.

Effect—Without correcting these deficiencies, the District's administration and Information Technology (IT) management may put the District's operations and IT systems and data at unintended and unnecessary risk.

Cause—The District was unable to update all of its risk assessment process because of time constraints and a lack of resources.

Recommendations—The District should identify, analyze, and reduce risks to help prevent undesirable incidents and outcomes that could impact business functions and IT systems and data. It also should plan for where to allocate resources and where to implement critical controls. To help ensure it has effective entity-wide policies and procedures to achieve these objectives, the District should follow guidance from a credible industry source such as the National Institute of Standards and Technology. Responsible administrative officials and management over finance, IT, and other entity functions should be asked for input in the District's process for managing risk. As part of its process for managing risk, the District should identify, classify, and inventory the sensitive information it holds to assess where stronger access and security controls may be needed to protect data in accordance with State statutes and federal regulations.

The District's responsible officials' views and planned corrective action are in its corrective action plan included at the end of this report.

This finding is similar to prior year finding 2018-01.

2019-02

Information technology (IT) controls—access and security

Condition and context—The District's control procedures were not sufficiently designed, documented, and implemented to respond to risks associated with its IT systems and data. The District lacked adequate procedures over the following:

- **Restricting access to its IT systems and data**—Procedures did not consistently help prevent or detect unauthorized or inappropriate access.
- **Securing systems and data**—IT security policies and procedures lacked controls to prevent unauthorized or inappropriate access or use, manipulation, damage, or loss.

Criteria—The District should have effective internal controls to protect its IT systems and help ensure the integrity and accuracy of the data it maintains.

- **Logical and physical access controls**—Help to ensure systems and data are accessed by users who have a need, systems and data access granted is appropriate, key systems and data access is monitored and reviewed, and physical access to its system infrastructure is protected.
- **IT security internal control policies and procedures**—Help prevent, detect, and respond to instances of unauthorized or inappropriate access or use, manipulation, damage, or loss to its IT systems and data.

Effect—There is an increased risk that the District may not adequately protect its IT systems and data, which could result in unauthorized or inappropriate access and/or the loss of confidentiality or integrity of systems and data.

Cause—The District was unable to update and implement its IT access and security policies and procedures during the fiscal year because of time constraints and a lack of resources.

Recommendations—To help ensure the District has effective policies and procedures over its IT systems and data, the District should follow guidance from a credible industry source such as the National Institute of Standards and Technology. To help achieve these control objectives, the District should develop, document, and implement control procedures in each IT control area described below:

Access

- Assign and periodically review employee user access ensuring appropriateness and compatibility with job responsibilities.
- Remove terminated employees' access to IT systems and data.
- Review all other account access to ensure it remains appropriate and necessary.
- Enhance authentication requirements for IT systems.
- Review data center physical access periodically to determine appropriateness.

Security

- Perform proactive key user and system activity logging and log monitoring, particularly for users with administrative access privileges.
- Provide all employees ongoing training on IT security risks and their responsibilities to ensure systems and data are protected.

The District's responsible officials' views and planned corrective action are in its corrective action plan included at the end of this report.

This finding is similar to prior-year findings 2018-02.

Federal award findings and questioned costs

2019-101

Cluster name:	Student Financial Assistance Cluster
CFDA number and name:	84.007 Federal Supplemental Educational Opportunity Grants 84.033 Federal Work-Study Program 84.063 Federal Pell Grant Program 84.268 Federal Direct Student Loans
Award numbers and years:	P007A188270; P033A178270; P033A188270; P063P174719/184719; P268K184719/194719; July 1, 2018 through June 30, 2019
Federal agency:	U.S. Department of Education
Compliance requirement:	Special tests and provisions
Questioned costs:	N/A

Condition and context—The District had no evidence that it had documented a safeguard for each risk identified in its risk assessment of the student financial aid information it maintains.

Criteria—The District's agreement with the U.S. Department of Education requires the District to protect student financial aid information by designating an employee to coordinate its information security program. The District must also perform a risk assessment and document a safeguard for each risk identified. (Gramm-Leach-Bliley Act, Title 16 U.S. Code of Federal Regulations, Part 314).

Effect—Without correcting these deficiencies, the District's administration and information technology (IT) management may put the District's operations and IT systems and data, including student financial aid information, at unintended and unnecessary risk.

Cause—The District designated an individual to coordinate its information security program over its student financial aid information but relied on an informal and undocumented process to respond to IT risks.

Recommendation—To help ensure that the District protects student financial aid information, the District should:

- Document and implement a safeguard for each risk identified.
- Monitor the effectiveness of the safeguards' key controls, systems, and procedures on a periodic basis.
- Evaluate and adjust the information security program in light of the testing and monitoring results, any significant changes to the District's operations or business arrangements, and any other circumstances that may have a significant impact on the information security program.

The District's responsible officials' views and planned corrective action are in its corrective action plan at the end of this report.

DISTRICT SECTION

**COCONINO COUNTY COMMUNITY COLLEGE DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Fiscal Period 7/1/2018 - 6/30/2019**

<i>Federal Awarding Agency/Program Title</i>	<i>Federal CFDA Number</i>	<i>Name of Funder Pass-Through Entity</i>	<i>Identifying Number Assigned By Funder Pass-Through Entity</i>	<i>Federal Expenditures</i>	<i>Federal Program Total</i>	<i>Cluster Name</i>	<i>Cluster Total</i>
NATIONAL SCIENCE FOUNDATION							
<i>EDUCATION AND HUMAN RESOURCES</i>	47.076	BOARD OF REGENTS, NSHE, OBO UNIV. OF NEVADA, LAS VEGAS	19-GR06487-01	\$63,021	\$64,107	N/A	\$0
<i>EDUCATION AND HUMAN RESOURCES</i>	47.076	AZ BOARD OF REGENTS FOR NORTHERN ARIZONA UNIVERSITY	1003280-01	\$1,086	\$64,107	N/A	\$0
TOTAL NATIONAL SCIENCE FOUNDATION				<u>\$64,107</u>			
SMALL BUSINESS ADMINISTRATION							
<i>SMALL BUSINESS DEVELOPMENT CENTERS</i>	59.037	MARICOPA COUNTY COMMUNITY COLLEGE DISTRICT	NA	\$60,496	\$60,496	N/A	\$0
TOTAL SMALL BUSINESS ADMINISTRATION				<u>\$60,496</u>			
DEPARTMENT OF EDUCATION							
<i>ADULT EDUCATION - BASIC GRANTS TO STATES</i>	84.002	ARIZONA DEPARTMENT OF EDUCATION	19FAEABE-912231-01A 19FAEIEL-912231-01A 19FAEIET-912231-01 19FAEAPL-912231-01A 19FAEIET-912231-01A	\$265,635	\$265,635	N/A	\$0
FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS	84.007			\$174,750	\$174,750	STUDENT FINANCIAL ASSISTANCE	\$5,680,361
FEDERAL WORK-STUDY PROGRAM	84.033			\$74,343	\$74,343	STUDENT FINANCIAL ASSISTANCE	\$5,680,361
TRIO_STUDENT SUPPORT SERVICES	84.042			\$249,669	\$249,669	TRIO CLUSTER	\$249,669
<i>CAREER AND TECHNICAL EDUCATION -- BASIC GRANTS TO STATES</i>	84.048	ARIZONA DEPARTMENT OF EDUCATION	18FCTDBG-812231-20A 19FCTDBG-912231-20A 18FCTPSG-812231-43B	\$317,967	\$317,967	N/A	\$0
FEDERAL PELL GRANT PROGRAM	84.063			\$3,089,664	\$3,089,664	STUDENT FINANCIAL ASSISTANCE	\$5,680,361
FEDERAL DIRECT STUDENT LOANS	84.268			\$2,341,604	\$2,341,604	STUDENT FINANCIAL ASSISTANCE	\$5,680,361
TOTAL DEPARTMENT OF EDUCATION				<u>\$6,513,632</u>			
DEPARTMENT OF HEALTH AND HUMAN SERVICES							
<i>BIOMEDICAL RESEARCH AND RESEARCH TRAINING</i>	93.859	NORTHERN ARIZONA UNIVERSITY	1003808-1	\$15,679	\$15,679	N/A	\$0
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES				<u>\$15,679</u>			
TOTAL EXPENDITURE OF FEDERAL AWARDS				<u>\$6,653,914</u>			

Please Note:

Italicized award lines indicate pass-through funding

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of the schedule.

COCONINO COUNTY COMMUNITY COLLEGE DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Fiscal Period 7/1/2018 - 6/30/2019

Significant Accounting Policies Used in Preparing the SEFA

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

10% De Minimis Cost Rate

The District did not elect to use the de minimis cost rate.

Basis of presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Coconino County Community College District for the year ended June 30, 2019. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

Catalog of Federal Domestic Assistance (CFDA) numbers

The program titles and CFDA numbers were obtained from the federal or pass-through grantor or the 2019 Catalog of Federal Domestic Assistance.

DISTRICT RESPONSE



November 27, 2019

Lindsey Perry
Auditor General
2910 N. 44th St., Ste. 410
Phoenix, AZ 85018

Dear Ms. Perry:

We have prepared the accompanying Corrective Action Plan as required by the standards applicable to financial audits contained in *Government Auditing Standards* and by the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*. Specifically, for each finding we are providing you with our responsible officials' views, the names of the contact people responsible for corrective action, the corrective action planned, and the anticipated completion date.

Sincerely,

Jami Van Ess
Executive Vice President

Coconino County Community College District

Corrective action plan

Year ended June 30, 2019

Financial statement findings

2019-01

Managing risk

Contact Person: Brian Wilson, Director of Information Technology Systems

Anticipated completion date: June 30, 2021

Corrective Action: To help ensure the District has effective policies and procedures to identify, analyze, and respond to risks that may impact its IT resources, the District will strive to implement a district-wide IT risk-assessment plan, including communicating the results of the assessment with the full ITS team and District management, along with planned remediations and status. The District will endeavor to identify, classify, and inventory sensitive information, and take steps to handle and protect data accordingly.

2019-02

Information technology (IT) controls – access and security

Contact Person: Brian Wilson, Director of Information Technology Systems

Anticipated completion date: June 30, 2021

Corrective Action: To help prevent and detect unauthorized **access** or use, manipulation, damage, or loss to its IT resources, the District will strive to review its logical access policies and procedures over its IT resources against current IT standards and best practices, update them where needed, and implement them district-wide, as appropriate. The District will also strive to further develop its IT **security** protocols. The District will strive to train staff on the proper policies and procedures, and the identification of risks, threats and prevention of those in general.

Coconino County Community College District
Corrective action plan
Year ended June 30, 2019

Federal Award findings and questioned costs

2019-101

Cluster name: Student Financial Assistance Cluster
CFDA numbers and names: 84.007 Federal Supplemental Educational Opportunity
Grants
84.033 Federal Work-Study Program
84.063 Federal Pell Grant Program
84.268 Federal Direct Student Loans
Compliance requirement: Special tests and provisions
Questioned costs: N/A

Contact Person: Brian Wilson, Director of Information Technology Systems

Anticipated completion date: June 30, 2021

Corrective Action: The District will use its risk assessment process to identify threats, document planned mitigations, and prioritize implementation of those mitigations, along with monitoring of the effectiveness of the safeguards around sensitive data.



November 27, 2019

Lindsey Perry
Auditor General
2910 N. 44th St., Ste. 410
Phoenix, AZ 85018

Dear Ms. Perry:

We have prepared the accompanying summary schedule of prior audit findings as required by the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Specifically, we are reporting the status of audit findings included in the prior audit's schedule of audit findings and questioned costs. This schedule also includes the status of audit findings reported in the prior year audit's summary schedule of prior audit findings that were not corrected.

Sincerely,

Jami Van Ess
Executive Vice President

Coconino County Community College District
Summary Schedule of Prior Audit Findings
Year ended June 30, 2019

Status of Financial statement findings

Managing risk.

Finding number: 2018-01

Status: Not corrected

Explanation: Efforts continue to implement the prior year's corrective action plan. As anticipated, resource constraints and the requirements of operations and maintenance for existing technologies along with significant software updates and reorganization within the department have not allowed for adequate budget or time to implement the corrective action plan entirely. Work is progressing, however.

Information technology (IT) Controls - access, configuration and change management, and security

Finding number: 2018-02

Status: Partially corrected. Configuration and change management have been effectively corrected.

Explanation: Efforts continue to implement the prior year's corrective action plan. As anticipated, resource constraints and the requirements of operations and maintenance for existing technologies along with significant software updates and reorganization within the department have not allowed for adequate budget or time to implement the corrective action plan entirely. Work is progressing, however.

