

RIVER PARISHES COMMUNITY COLLEGE

LOUISIANA COMMUNITY AND  
TECHNICAL COLLEGE SYSTEM  
STATE OF LOUISIANA



FINANCIAL AUDIT SERVICES  
PROCEDURAL REPORT  
ISSUED OCTOBER 2, 2019

**LOUISIANA LEGISLATIVE AUDITOR  
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# Louisiana Legislative Auditor

Daryl G. Purpera, CPA, CFE

River Parishes Community College



October 2019

Audit Control # 80190046

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## Introduction

The primary purpose of our procedures at River Parishes Community College (RPCC) was to evaluate certain controls RPCC uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and to provide accountability over public funds.

## Results of Our Procedures

We evaluated RPCC's operations and system of internal control through inquiry, observation, and review of its policies and procedures, including a review of the applicable laws and regulations. Based on the documentation of RPCC's controls and our understanding of related laws and regulations, and the results of our analytical procedures, we performed procedures on selected controls and transactions relating to cash, movable property, student tuition and fee revenues, student receivables, student refunds, payroll and non-payroll expenses, and information technology.

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### Current-report Findings

#### Improper Tuition and Fee Charges

RPCC did not maintain adequate controls over the assessment and refunding of student tuition and fees, which resulted in overcharges to students.

Our procedures disclosed the following:

- Thirteen students were overcharged a total of \$5,419. The students were charged tuition and fees for the same course as both an online and on-campus course. The overcharge was the result of the course being set up improperly in the Banner system.
- Of 1,153 students who dropped courses during fiscal years 2018 and 2019, four (16%) of 24 students reviewed were not properly refunded amounts totaling \$806 due to incorrect refund dates and calculation errors in the Banner system.

- Of the 1,740 cross- or dual-enrolled students from the Fall 2017 through Spring 2019 semesters, tuition and fee waivers were not placed on 17 (47%) of the 36 students' accounts reviewed. The third-party contracts responsible for payment of the tuition and fees were not correctly setup in the Banner system, which resulted in the waivers not being applied to the students' accounts. As a result, students were charged for tuition and fees they did not owe to RPCC.

RPCC management should ensure that all courses are properly set up in the Banner system, along with the tuition rates to be charged and approved refund rules. Management should also ensure that tuition and fee waivers for cross- and dual-enrolled students are placed on eligible students' accounts. In addition, management should investigate whether additional overcharges have been assessed, and any overcharged amounts should be credited to the students' accounts or refunded to the students. Management concurred with the finding and provided a corrective action plan (see Appendix A, pages 1-2).

### **Inadequate Controls over Outstanding Student Account Balances**

RPCC did not have adequate controls over outstanding student account balances, increasing the risk for delinquent accounts to continually increase and become uncollectable resulting in lost revenue.

Based on our procedures, we identified the following:

- In a review of 18 students with outstanding balances:
  - Twelve students (67%) did not have financial holds placed on their accounts in a timely manner. A financial hold prevents a student from registering for classes in subsequent semesters. RPCC's policy prohibits students with outstanding balances from being admitted to the college.
  - Of those 12 students, RPCC allowed eight students to enroll in subsequent semesters, in violation of Louisiana Community and Technical College System (LCTCS) and RPCC policies. These students owed approximately \$46,223 as of June 30, 2019.
- RPCC has not sent notices to students with outstanding balances for more than one and a half years after unpaid balances were incurred by students. RPCC policy requires notices of payment due to be sent to students after outstanding balances are more than 30 days old.
- RPCC has not transferred to the Louisiana Office of Debt Recovery (ODR) any outstanding student account balances having unpaid charges incurred since the Spring 2017 semester. RPCC has an agreement with ODR to perform further collection activities on behalf of RPCC. The agreement requires RPCC to transfer accounts to ODR within 60 days of becoming delinquent.

- RPCC did not write off student-related account balances as required by LCTCS and RPCC policies. Based on reports provided by management, account balances totaling approximately \$716,130 that were more than two years old were not written off.

This total consisted of Credit Student balances of \$613,470 as of February 18, 2019, and Non-Credit Student balances of \$102,660 as of April 10, 2019. Credit Students are individuals taking courses to be used towards a degree. Non-Credit Students are generally employees of companies using these courses as employee training, and – in most cases – the courses are paid for by the company.

RPCC's Business Office management represented that it has not complied with policies and procedures related to student accounts receivable due to employee turnover within the office.

Management should adhere to its existing policies, procedures, and agreement terms to ensure students with outstanding balances are not allowed to enroll in subsequent classes and all delinquent student accounts are transferred to ODR for further collections. Management should also strengthen its policy and procedures over collection practices regarding students and companies with delinquent balances, which includes sending timely notices to those parties. In addition, management should ensure uncollectible amounts are written off in accordance with LCTCS and RPCC policies. Management concurred with the finding and provided a corrective action plan (see Appendix A, pages 3-4).

### **Bank Reconciliations Not Performed**

RPCC, as of April 9, 2019, had not completed monthly bank reconciliations for the months of July 2018 through March 2019. Failure to perform bank reconciliations could result in errors or misstatements not being detected timely and an increased risk of misappropriation of funds. Management represented that the bank accounts had not been reconciled because of employee turnover in RPCC's Business Office.

Good internal control requires reconciliation of the bank account balances to the accounting records on a monthly basis. Bank reconciliations provide management with a basis to ensure that all transactions that affect both the bank accounts and the accounting records are in agreement. RPCC management should ensure that the college's bank accounts are reconciled monthly. Management concurred with the finding and provided a corrective action plan (see Appendix A, page 5).

### **Inadequate Controls over Banner System**

RPCC did not maintain adequate controls over its Banner system, which processed approximately \$5.8 million in operating revenues during fiscal year 2018, increasing the risk of errors or fraud.

Our procedures disclosed the following:

- Although RPCC follows LCTCS and state information technology (IT) policies, it does not have written, campus-specific IT policies and procedures, including those for the granting of new user IDs; timely notification of employee changes; timely deactivation of user accounts; monitoring of user access; and compliance with relevant state and federal laws.
- As of February 1, 2019, eight fiscal periods (June 2018 through January 2019) remained open in Banner. Failure to close accounting periods timely increases the risk for inappropriate posting of accounting entries to noncurrent periods.
- RPCC has not reconciled data between the Banner Student Accounts Receivables and Banner Finance modules since February 2017.
- Two RPCC employees have the ability to perform the entire student receivables process, including billing, collection, and data entry for exemptions and refunds on student accounts, in Banner without subsequent approval by a supervisor. Except for the last four months of fiscal year 2019, there was no documented review of transactions or other mitigating control involving this segregation of duties issue during fiscal years 2018 and 2019.

Inadequate controls over the Banner system are the result of a lack of established IT policies and procedures, as well as turnover in key accounting personnel at RPCC. Good internal control requires the college to have written IT policies and procedures, monitor and restrict employees' access to those functions necessary for their job duties, close accounting periods in the system timely, reconcile financial data to ensure accuracy and completeness, and ensure that no employees have the ability to make unauthorized changes to system data.

Management should develop written IT policies and procedures specific to RPCC, monitor employee access, ensure that fiscal periods are closed timely, ensure reconciliations of system data are performed routinely, and system access or mitigating controls provide for adequate segregation of duties. Management concurred with the finding and provided a corrective action plan (see Appendix A, pages 6-7).

### **Possible Improper Payment to Employees**

RPCC may have violated state law when it granted its employees a one-time payment in the amount of 5% of each employee's gross salary. The one-time payments, totaling approximately \$227,720 during state fiscal year 2019, were made under RPCC's Rewards and Recognition Program policies. However, the payments were not made for significant outstanding performance that is tied to specific accomplishments by an employee or group of employees, but rather on the basis of the overall performance of RPCC. Therefore, the payments appear to be bonuses, which are prohibited under state law.

Article VII, Section 14(A) of the Louisiana Constitution states that the funds, credit, property, or things of value of the state or of any political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private. Attorney General *Opinion No. 95-145* further notes that additional pay under a rewards and recognition policy

must be for individual action and not based on the overall performance of the public entity in order to be in accord with Article VII, Section 14. The opinion further notes that the payment of a bonus – or any other gratuitous unearned payment to public employees – is prohibited, as it would be tantamount to a donation.

RPCC should seek an Attorney General Opinion to distinguish the one-time payments given from prohibited bonuses. Management partially concurred with the finding (see Appendix A, page 8).

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## **Cash**

RPCC maintains an operating account and two other bank accounts. We obtained an understanding of RPCC's controls over its bank accounts, evaluated segregation of duties, and reviewed monthly bank statements and bank reconciliations. Based on the results of our procedures, we reported a finding on Bank Reconciliations Not Performed.

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## **Movable Property**

RPCC performs separate property inventories for its multiple locations. We obtained and reviewed RPCC's Certifications of Annual Property Inventory for 2017 and 2018, totaling approximately \$5.6 million, to determine if there was an excessive amount of unlocated property. Our procedures determined that RPCC had controls in place to ensure movable property assets are properly safeguarded.

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## **Student Tuition and Fee Revenues**

In state fiscal year 2018, student tuition and fees comprised approximately 36.5% of RPCC's total revenues. We obtained an understanding of RPCC's controls over student tuition and fees. We performed procedures on selected transactions to determine that RPCC properly charged tuition and fees in accordance with the authorized fee schedule, and accurately posted charges, payments, and waivers to students' accounts. Based on the results of these procedures, we reported a finding titled Improper Tuition and Fee Charges.

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## **Student Receivables**

We obtained an understanding of RPCC's policies and procedures for the collection of past-due student accounts, the estimation of the allowance for uncollectible accounts, and the transfer of delinquent accounts to ODR. We performed procedures on selected outstanding student balances to determine if financial holds had been placed on students' accounts prior to the beginning of the following semester in accordance with RPCC policy. We obtained and reviewed accounts receivable aging reports to determine if accounts more than two years old had

been written-off in accordance with LCTCS policy. We also performed procedures to determine if RPCC timely notified students and transferred delinquent debts as specified in the Participation Agreement with ODR. Based on the results of these procedures, we found RPCC did not have adequate controls over delinquent accounts and write-offs and has not transferred delinquent accounts to ODR as reported in the finding on Inadequate Controls over Outstanding Student Account Balances.

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## **Student Refunds**

We performed procedures to determine if student refunds were accurately calculated based on the student withdrawal date and that tuition and fees were appropriately adjusted in the accounting records. Based upon the results of these procedures, we found that students were not receiving the proper amount of refunds due to incorrect refund dates or calculation errors in the Banner system as noted in the finding titled Improper Tuition and Fee Charges.

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## **Payroll Expenses**

We obtained an understanding of RPCC's controls over the time and attendance function and reviewed selected employee time statements and leave records. We also performed procedures to ensure RPCC's employees were paid in accordance with their contract terms or approved salaries. Based on the results of our procedures, RPCC had controls in place to ensure timely review and approval of employee time statements and leave requests, and employees were paid the amounts authorized. However, as noted in the Current-report Findings section above, RPCC may have violated state law when it granted its employees a one-time payment of 5% of each employee's gross salary during state fiscal year 2019.

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## **Non-payroll Expenses**

We obtained an understanding of internal controls over non-payroll expense transactions. We performed procedures on selected transactions to ensure that such transactions were approved, properly recorded in the accounting records, and complied with applicable laws and regulations. We also ensured that transactions were properly supported by receipts and other appropriate documentation. Based on the results of our procedures, RPCC had controls in place to ensure non-payroll expense transactions were supported, properly recorded, and processed in accordance with applicable laws and regulations.

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## **Information Technology**

We performed procedures to gain an understanding of internal controls as it relates to the Banner Enterprise Resource Planning system, which processes transactions and maintains data related to financial operations and student registration and records. We performed procedures to determine

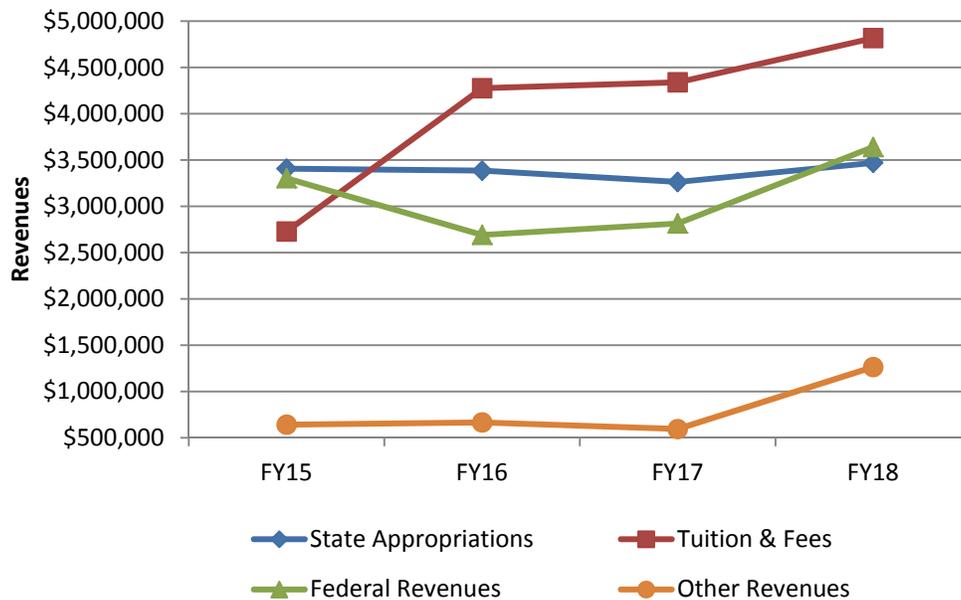
if RPCC has IT policies and procedures to address user ID security and that access was restricted to current employees with a business need and adequately segregated. We also performed procedures to determine that prior-year balances are accurately carried forward, fiscal periods are closed timely, and Banner Finance, Banner Student, and Banner HR modules are reconciled. Based on the results of these procedures, we reported a finding titled Inadequate Controls over the Banner system related to a lack of written campus-specific IT policies, fiscal periods not being closed timely, reconciliations not being performed, and employees having inadequate segregation of duties related to system access.

## Comparison of Activity between Years

We compared the most current and prior-year financial activity using RPCC’s Annual Fiscal Reports and/or system-generated reports and obtained explanations from RPCC’s management for any significant variances. We also prepared an analysis of RPCC’s revenues, expenses, and enrollment for fiscal years 2015 through 2018.

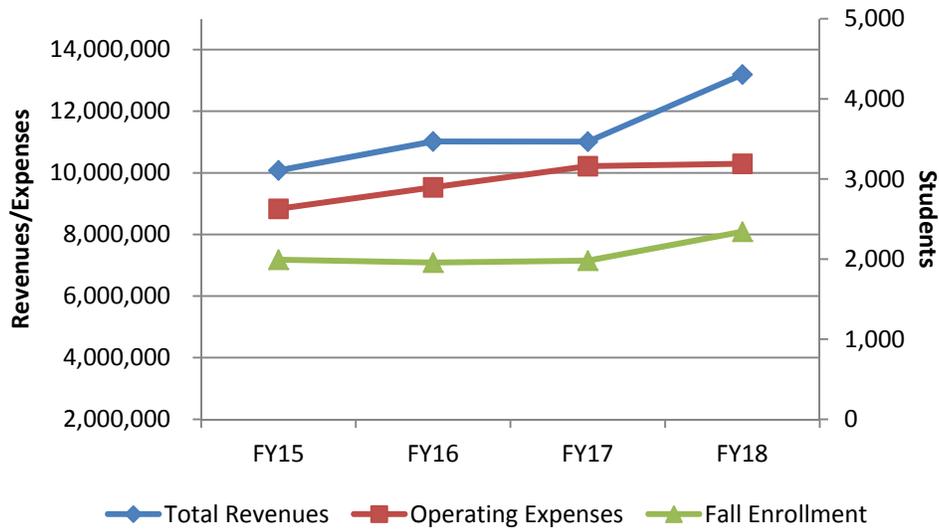
As shown in Exhibits 1 and 2, student enrollment and revenues increased in fiscal year 2018 due to the merger of the Reserve and Westside campuses into RPCC.

**Exhibit 1  
Resources by Fiscal Year (FY)**



Source: FY2015-2018 LCTCS Audited Financial Statements

**Exhibit 2  
Fiscal/Enrollment Trends by Fiscal Year (FY)**



Sources: FY2015-2018 LCTCS Audited Financial Statements and Board of Regents website

Under Louisiana Revised Statute 24:513, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,  
  
Daryl G. Purpera, CPA, CFE  
Legislative Auditor

MET:NM:RR:EFS:aa

RPCC/2019

## **APPENDIX A: MANAGEMENT'S RESPONSES**





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(225) 743-8500 • [www.rpcc.edu](http://www.rpcc.edu)

July 17, 2019

Daryl G. Purpera, CPA, CFE  
Legislative Auditor  
1600 North Third Street  
P.O. Box 94397  
Baton Rouge, LA 70804-9397

RE: Improper Tuition and Fee Charges

Dear Mr. Purpera:

We concur with the above referenced finding.

We acknowledge the importance of accurately assessing tuition and fee charges. Our corrective actions includes the following:

- a) Personnel vacancies within two key positions contributed to the incorrect set-up for an online course during Fall 2017. Both positions were filled and the staff members have received training from the Louisiana Community and Technical College System on proper set-up. In addition, our plan includes running a course set-up report after courses are added along with regular meetings between the Controller and Registrar prior to each semester to review the report. Set-up of all online courses will be reviewed for Fall 2017 to verify no additional courses were overcharged. All refunds identified through these processes will be issued before September 30, 2019.
- b) Meetings with the Controller and Registrar are scheduled before the beginning of each semester to review the academic calendar set-up panel that controls the refund amounts. Additional audits on drops for the past fiscal year are being conducted to determine if additional refunds are due to students. All refunds identified through this process will be completed by September 30, 2019.
- c) While River Parishes Community College was billing third parties manually in the past, as of Summer 2019 River Parishes Community College began creating third party contracts in Banner for students. As a result student accounts will now accurately reflect the correct outstanding balance, if any,

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beyond the agreed third party payment. Business Office and Student Services personnel are working to improve all third party agreements for a more efficient and more accurate placement of contracts when needed.

As the Vice Chancellor of Finance and Administration, I will be responsible for ensuring that the corrective action plan is fully implemented.

Sincerely,

A handwritten signature in blue ink, appearing to read "Charles D. Cambre". The signature is fluid and cursive, with the first name being the most prominent.

Charles D. Cambre  
Vice Chancellor of Finance and Administration

CC: Dr. Dale Doty, RPCC Chancellor



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July 30, 2019

Daryl G. Purpera, CPA, CFE  
Legislative Auditor  
1600 North Third Street  
P.O. Box 94397  
Baton Rouge, LA 70804-9397

RE: Inadequate Controls over Outstanding Student Account Balances

Dear Mr. Purpera:

We concur with the above referenced finding.

We acknowledge the importance of maintaining controls over student account balances to reduce the risk of being uncollectable.

Our corrective actions includes the following:

- a) Beginning Fall 2019, financial holds will be placed on student accounts following fee payment deadline for anyone not enrolled in a payment plan thus preventing the enrollment in subsequent semesters.
- b) Upon arriving on campus in January 2019, the billing process was reviewed. To date all outstanding balances have been billed through Spring 2019. Beginning Summer 2019, students began receiving their first of three collection letters after fee payment deadline.
- c) ODR submission first requires RPCC to attempt to collect. All outstanding balances for Spring 2019 and prior were sent 90, 60 and 30 day letters. RPCC is preparing ODR submission by September 30, 2019.
- d) Without proper collection efforts, RPCC was unable to determine which accounts were truly uncollectable. The corrective action for billing and ODR submission listed above will allow us to accurately make this determination for the close of fiscal year 2020.

As the Vice Chancellor of Finance and Administration, I will be responsible for ensuring

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that the corrective action plan is fully implemented.

Sincerely,

A handwritten signature in blue ink, appearing to read "Charles D. Cambre". The signature is fluid and cursive, with the first name being the most prominent.

Charles D. Cambre  
Vice Chancellor of Finance and Administration

CC: Dr. Dale Doty, RPCC Chancellor



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June 3, 2019

Daryl G. Purpera, CPA, CFE  
Legislative Auditor  
1600 North Third Street  
P.O. Box 94397  
Baton Rouge, LA 70804-9397

RE: Bank Reconciliations Not Performed

Dear Mr. Purpera:

We concur with the above referenced finding.

We recognize the importance of timely completion of bank reconciliations. River Parishes Community College has contracted with Allen, Green and Williamson, LLP to review the bank reconciliation process, provide training and assist in reconciling the fiscal year. Bank Statements for fiscal year 2019 will be completed on or before July 31, 2019. Our corrective action plan includes ensuring that the bank statements are reconciled monthly moving forward.

As the Vice Chancellor of Finance and Administration, I will be responsible for ensuring that the corrective action plan is fully implemented.

Sincerely,

A handwritten signature in blue ink that reads 'Charles D. Cambre'.

Charles D. Cambre  
Vice Chancellor of Finance and Administration

CC: Dr. Dale Doty, RPCC Chancellor



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June 26, 2019

Daryl G. Purpera, CPA, CFE  
Legislative Auditor  
1600 North Third Street  
P.O. Box 94397  
Baton Rouge, LA 70804-9397

RE: Inadequate Controls over Banner

Dear Mr. Purpera:

We concur with the above referenced finding.

We acknowledge the importance of adequate controls over our Banner accounting system. Our corrective action includes the following:

- a) River Parishes Community College will develop and implement a campus specific IT policy by September 30, 2019.
- b) Beginning in fiscal year 2020, monthly closes are scheduled for fifteen (15) days after the end of each fiscal period with the exception of Period 12 (June) which will remain open until adjustments are completed for the annual financial statements.
- c) RPCC is now actively running the reconciliation report between Banner Student Accounts Receivable and Banner Finance to address concerns before the close of the 2019 fiscal year. Reconciliation will be done quarterly at a minimum in conjunction with the quarterly accounts receivable reports.
- d) RPCC has implemented use of the LCTCS burst report to aid in the monitoring of segregation of duties. This report is being reviewed, acted upon, documented as such, and saved to the RPCC network drive.

As the Vice Chancellor of Finance and Administration, I will be responsible for ensuring that the corrective action plan is fully implemented.

Sincerely,

A handwritten signature in blue ink that reads "Charles D. Cambre". The signature is fluid and cursive, with the first name being the most prominent.

Charles D. Cambre  
Vice Chancellor of Finance and Administration

CC: Dr. Dale Doty, RPCC Chancellor



September 13, 2019

Daryl G. Purpera, CPA, CFE, Legislative Auditor  
1600 North Third Street  
P.O. Box 94397  
Baton Rouge, LA 70804-9397

RE: Possible Improper Payment to Employees

Dear Mr. Purpera:

In the absence of any clear guidance or law prohibiting our activities, we partially concur with the above referenced finding. River Parishes Community College does not consider these payments to be gratuitous payments as they were provided to employees as an incentive for continued performance towards Our Louisiana 2020 goals. At the time, it was determined to be the best course of action, allowing the College to adhere to its planned commitment to the RPCC employees who are directly responsible for the College's success in fulfilling its mission of serving the educational and workforce needs.

At their September 20, 2017, meeting, the Louisiana Community and Technical College System (LCTCS) Board of Supervisors approved a *Resolution to Urge and Request LCTCS Colleges and Board Office to Provide Salary Merit Adjustments to Faculty and Staff*. The Board Office requested that all constituent colleges in the LCTCS develop and submit a plan that promoted the spirit of the resolution. Mentioned in this resolution, was the extraordinary work the LCTCS colleges had done toward the goals of "Our Louisiana 2020: Building the Workforce of Tomorrow" and other innovative initiatives.

Given the uncertainty regarding the 2018-2019 budget situation, the College leadership determined we could not prudently commit to the continuing obligation associated with the implementation of permanent budget increases and instead provided one-time salary payments to honor the commitment that had been made to employees and in the spirit of the board resolution.

**Corrective Action:** The College has not provided any one-time payments since the payments were made in January of 2019 and has no plans to do so again. Should the College consider one-time salary payments in the future, we will seek an opinion of the Attorney General in advance of providing such payments to employees.

Sincerely,

A handwritten signature in blue ink that reads "Charles D. Cambre".

Charles D. Cambre  
Vice Chancellor of Finance and Administration

## APPENDIX B: SCOPE AND METHODOLOGY

We performed certain procedures at River Parishes Community College (RPCC) for the period from July 1, 2017, through June 30, 2019. Our objective was to evaluate certain controls RPCC uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and to provide accountability over public funds. The scope of our procedures, which is summarized below, was significantly less than an audit conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. We did not audit or review RPCC's Annual Fiscal Reports, and accordingly, we do not express an opinion on those reports. RPCC's accounts are an integral part of the state of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses an opinion.

- We evaluated RPCC's operations and system of internal controls through inquiry, observation, and review of its policies and procedures, including a review of the laws and regulations applicable to RPCC.
- Based on the documentation of RPCC's controls and our understanding of related laws and regulations, and results of our analytical procedures, we performed procedures on selected controls and transactions relating to cash, movable property, student tuition and fee revenues, student receivables, student refunds, payroll and non-payroll expenses, and information technology.
- We compared the most current and prior-year financial activity using RPCC's Annual Fiscal Reports and/or system-generated reports to identify trends and obtained explanations from RPCC's management for any significant variances that could potentially indicate areas of risk.

The purpose of this report is solely to describe the scope of our work at RPCC and not to provide an opinion on the effectiveness of RPCC's internal control over financial reporting or on compliance. Accordingly, this report is not intended to be, and should not be, used for any other purpose.