



Dave Yost • Auditor of State



**TALENTED TENTH LEADERSHIP ACADEMY FOR GIRLS  
FRANKLIN COUNTY**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Independent Auditor's Report .....	1
Basic Financial Statements:	
Statement of Net Position .....	3
Statement of Cash Receipts, Cash Disbursements and Changes in Cash Balance.....	4
Notes to the Basic Financial Statements .....	5
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	7
Schedule of Findings.....	9
Independent Accountants' Report on Applying Agreed-Upon Procedures.....	13

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# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT

North Central Ohio Educational Service Center  
Talented Tenth Leadership Academy for Girls  
Franklin County  
333 East Center Street  
Marion, Ohio 43302

To the Board of Trustees and Sponsor:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of Talented Tenth Leadership Academy for Girls, Franklin County, Ohio (the School), as of and for the period of July 1, 2013 through September 30, 2014, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with the cash accounting basis Note 1B describes. This responsibility includes determining that the cash accounting basis is acceptable for the circumstances. Management is also responsible for designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on this financial statement based on our audit. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the School's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the Academy's internal control. Accordingly, we express no opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinion.

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash financial position of Talented Tenth Leadership Academy for Girls, Franklin County, Ohio, as of September 30, 2014, thereof for the period then ended in accordance with the accounting basis described in Note **1B**.

***Accounting Basis***

Ohio Administrative Code § 117-2-03(B) requires the School to prepare its annual financial report in accordance with accounting principles generally accepted in the United States of America. We draw attention to Note **1B** of the financial statements, which describes the basis applied to these statements. The financial statements are prepared on the cash basis of accounting, which is a basis other than generally accepted accounting principles. We did not modify our opinion regarding this matter.

***Emphasis of Matter***

As disclosed in Note 5, the Sponsor provided services to the School totaling \$58,535. In addition, as disclosed in Note 6, on October 18, 2013, the School was suspended by the Sponsor. The School officially closed as of September 30, 2014. We did not modify our opinion regarding these matters.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 6, 2016, on our consideration of the School's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.



**Dave Yost**  
Auditor of State  
Columbus, Ohio

July 18, 2016

**TALENTED TENTH LEADERSHIP ACADEMY FOR GIRLS  
FRANKLIN COUNTY**

**STATEMENT OF NET POSITION  
AS OF SEPTEMBER 30, 2014**

**Assets:**

Current Assets	
Cash and Cash Equivalents	\$ 691
Total Current Assets	<u>691</u>
Total Assets	<u><u>691</u></u>

**Liabilities**

Accounts Payable	\$ -
Total Liabilities	<u><u>-</u></u>

**Net Position:**

Unrestricted	\$ 691
Total Net Position	<u><u>691</u></u>

**TALENTED TENTH LEADERSHIP ACADEMY FOR GIRLS  
FRANKLIN COUNTY**

**STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS AND CHANGES IN FUND CASH BALANCE  
FOR THE PERIOD JULY 1, 2013 THROUGH SEPTEMBER 30, 2014**

**Operating Cash Receipts:**

State Foundation	\$ 40,000
<i>Total Operating Cash Receipts</i>	40,000

**Operating Cash Disbursements:**

Purchased Services	32,883
Materials	375
Returned to State of Ohio	373
Other Disbursements - Bank Charges	51
<i>Total Operating Cash Disbursements</i>	33,682

<i>Non-Operating Revenue</i>	
<i>Sale of Assets</i>	691

Extraordinary Item	(6,318)
Fund Cash Balance July 1	-
Fund Cash Balance September 30	\$ 691

**TALENTED TENTH LEADERSHIP ACADEMY FOR GIRLS  
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE PERIOD JULY 1, 2013 THROUGH SEPTEMBER 30, 2014**

**1. Summary of Significant Accounting Policies**

**A. Description of the School**

Talented Tenth Leadership Academy for Girls (the School) is a nonprofit corporation established pursuant to Ohio Revised Code Chapters 3314 and 1702 to address the needs of students in kindergarten through fifth grade. The School, which is part of the State's education program, is independent of any school district and is nonsectarian in its programs, admissions policies, employment practices, and all other operations. The School may sue and be sued, acquire facilities as needed, and contract for any necessary services necessary for the operation of the school.

The School was approved for operation under contract with the North Central Ohio Educational Service Center (the Sponsor). The Sponsor is responsible for evaluating the performance of the School and has the authority to deny renewal of the contract at its expiration or terminate the contract prior to its expiration.

**B. Accounting Basis**

The financial statements were prepared using the modified cash basis of accounting. Receipts are recorded in the School's financial records and reported in the financial statements when cash is received rather than when earned and disbursements are recorded when cash is paid rather than when a liability is incurred.

**C. Fund Accounting**

The School uses fund accounting to segregate cash that is restricted as to use. The School classifies its funds into the following type:

**Enterprise Fund**

This fund accounts for operations that are similar to private business enterprises, where management intends to recover the significant costs of providing certain goods or services through user charges.

**D. Budgetary Process**

Unlike other public schools located in the State of Ohio, community schools are not required to follow the budgetary provisions set forth in Ohio Revised Code Chapter 5705, unless specifically provided in the School's contract with its Sponsor. The contract between the School and its Sponsor does not prescribe a budgetary process for the School.

**E. Extraordinary Item**

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. The School recorded an extraordinary item in fiscal year 2014 for a foundation payment that was misappropriated, in the amount of \$6,318. See Finding 2014-001.

**TALENTED TENTH LEADERSHIP ACADEMY FOR GIRLS  
FRANKLIN COUNTY**

**NOTES TO THE FINANCIAL STATEMENT  
FOR THE PERIOD JULY 1, 2013 THROUGH SEPTEMBER 30, 2014  
(Continued)**

**2. Equity in Pooled Deposits**

All monies received by the school are accounted for by the School's management. All cash received by the School is maintained in a separate bank account in the School's name. As of September 30, 2014, the Sponsor held \$691 in School assets.

**3. Risk Management**

The School is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the fiscal year, the School contracted with Liberty Mutual Insurance for the Treasurer's bond in the amount of \$25,000.

**4. Jointly Governed Organization**

**Northern Ohio Educational Computer Association (NOECA)**

NOECA is a jointly governed organization created as a regional council of governments pursuant to State statutes. NOECA is a not-for-profit educational council whose primary purpose and objective is to contribute to the educational services available to school districts in Marion County and the surrounding areas by cooperative action membership. The governing board consists of a representative from each of the Marion County districts. Districts outside of Marion County are associate members and each county selects a single district to represent them on the governing board. NOECA is its own fiscal agent. The School does not have an ongoing financial interest in or ongoing financial responsibility for NOECA. NOECA provides computer services to the School.

**5. Related Party Transactions**

During the period July 1, 2013 to September 30, 2014, the School's sponsor, North Central Ohio Educational Service Center, provided administrative and employment services to the School. The School paid a total of \$29,118 to the Sponsor for these services. Furthermore, the School owes the Sponsor \$29,417 for services provided before the closing date. .

**6. Ceased Operations**

On October 18, 2013, the School was suspended by the Sponsor. The School closed as of September 30, 2014

**7. Contingencies – Foundation Funding**

The Ohio Department of Education conducts review of enrollment data and full-time equivalency (FTE) calculations made by community schools. These reviews are conducted to ensure the schools are reporting accurate student enrollment data to the State upon which State foundation funding is calculated. The conclusions of this review could result in State funding being adjusted. As a result of this review, the adjustment for fiscal year 2014 for the School is a liability of \$23,662. Refer to Finding 2014-001.

**8. Subsequent Events**

The School has followed the closing procedures prescribed by the Ohio Department of Education (ODE). These procedures included official notification to ODE, the students and the community of the School's decision to close and preparation of financial statements.



# Dave Yost • Auditor of State

## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

North Central Educational Service Center  
Talented Tenth Leadership Academy for Girls  
Franklin County  
333 East Center Street  
Marion, Ohio 43302

To the Board of Trustees:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of Talented Tenth Leadership Academy for Girls, Franklin County, Ohio (the School) as of and for the year ended September 30, 2014, and the related notes to the financial statements, and have issued our report thereon dated July 18, 2016.

### ***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the School's internal control over financial reporting (internal control) to determine the audit procedures appropriate in the circumstances to the extent necessary to support our opinion on the financial statements, but not to the extent necessary to opine on the effectiveness of the School's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the School's financial statements. 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 internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings that we consider a significant deficiency. We consider finding 2014-003 to be a significant deficiency.

***Compliance and Other Matters***

As part of reasonably assuring whether the School's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed instances of noncompliance or other matters we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2014-001 and 2014-002.

***Entity's Response to Findings***

The School's responses to the findings identified in our audit are described in the accompanying schedule of findings. We did not audit the School's responses and, accordingly, we express no opinion on them.

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the School's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**Dave Yost**  
Auditor of State  
Columbus, Ohio

July 18, 2016

**TALENTED TENTH LEADERSHIP ACADEMY FOR GIRLS  
FRANKLIN COUNTY**

**SCHEDULE OF FINDINGS  
FOR PERIOD OF JULY 1, 2013 THROUGH SEPTEMBER 30, 2014**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2014-001**

**Finding For Recovery-Material Noncompliance  
Foundation Overpayment**

Ohio Rev. Code §3314.08 provides the formula by which Community Schools are funded. Community Schools receive funding from the state through the per-pupil foundation allocation. Unlike city, local, exempted village and joint vocational school districts, Community Schools have no tax base from which to draw funds for buildings and investment in infrastructure.

A full-time student is one who attends the entire school day and entire school year; that will result with the student having a Full-Time Equivalence (FTE) of 1.00. Students who attend a Community School for less than the entire year will have an FTE equal to the total days/hours attended divided by the number of days/hours in the school year. Community Schools are funded on a per-pupil FTE basis. The School Options Enrollment System (SOES) is the EMIS subsystem that drives funding for community schools. It is a Web application administered by the Ohio Department of Education (ODE) and used by community schools and traditional public schools to enter and review data used to flow funds to community schools. Community school personnel enter data in the SOES system and traditional public school personnel review, verify or challenge that data.

Ohio Rev. Code §3313.64(J) states that the treasurer of each school district shall, by the fifteenth day of January and July, furnish the superintendent of public instruction a report listing the names of each child in the permanent or legal custody of a government agency or person other than the child's parent and each child who resides in a home, who attended the district's schools during the preceding six calendar months. For each child, the report shall state the duration of attendance of that child, the school district responsible for tuition on behalf of the child, and any other information that the superintendent requires. Upon receipt of this report, the superintendent shall deduct each district's tuition obligations and pay to the district of attendance that amount plus any amount required to be paid by the state.

In addition, Ohio Rev. Code §3314.08 requires the board of education of each school district to annually report the number of students entitled to attend school in the district that are actually enrolled in community schools. This section also requires the governing authority of each community school to annually report the number of students enrolled in the community school. For each student, the governing board of the community school must report the city, exempted village, or local school district in which the student is entitled to attend.

Based on these reported numbers, the Ohio Department of Education shall calculate and subtract the appropriate amount of state aid from each school district. The amount subtracted shall be paid to the corresponding community school or to the internet or computer-based community school entitled to receive those funds. When calculating and subtracting the appropriate amount of state aid, the department should take into consideration any enrollment of students in community schools for less than the equivalent of a full school year.

**TALENTED TENTH LEADERSHIP ACADEMY FOR GIRLS  
FRANKLIN COUNTY**

**SCHEDULE OF FINDINGS  
SEPTEMBER 30, 2014  
(Continued)**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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**FINDING NUMBER 2014-001 (Continued)**

**Finding For Recovery-Material Noncompliance  
Foundation Overpayment (Continued)**

The Academy was approved by the Sponsor to open in July 2013 and remained in operation until October 18, 2013; at which time, the Academy was suspended by its Sponsor. The Academy was approved to receive funding from the state on a monthly basis. At certain times throughout the fiscal year, ODE receives and reviews data and, if necessary, modifies the amounts to be distributed to community schools. Based on its review of the Academy data, ODE determined the Academy was not entitled to some funding it had received. In a letter dated March 11, 2014, ODE informed the Academy that it had received foundation payments for four (4) months, which totaled \$40,000. However, based on the reconciled student data reported by the school, the school was entitled to only receive \$9,647 resulting in an amount owed back the state of \$29,980; this amount includes the \$373 the School returned to the ODE on March 28, 2014.

Furthermore, ODE sent a foundation payment, dated October 15, 2013, in the amount of \$6,318 to the Academy. This payment was deposited into the personal account of the director, Andre Tucker. Mr. Tucker was unable to provide support for how this money was expended. On October 23, 2015, during a jury trial in the Court of Common Pleas, Franklin County, Ohio, Mr. Tucker was found guilty of Counts One and Two of the indictment, both charges of theft, violations of Ohio Rev. Code Section 2913.02. Mr. Tucker was ordered to pay full restitution in the amount of \$7,500 to be paid to the Ohio Department of Education. Mr. Tucker is to pay \$100 per month towards restitution and \$600 forthwith. The restitution of \$7,500 included the \$6,318 which had been deposited into Mr. Tucker's personal account as noted above is related to the Academy. The remaining portion of the \$7,500 is related to a \$1,182 October 2013 Foundation payment meant for the Talented Tenth Leadership Academy for Boys that was also deposited into Mr. Tucker's personal account and other items. A finding for recovery was issued against Mr. Tucker as part of the *Community School Sponsorships* Special Audit Report dated March 4, 2015 for the period of January 1, 2013 through December 31, 2013, and released the Auditor of State's Office on September 3, 2015.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code §117.28, a Finding for Recovery for public monies illegally expended is hereby issued against The Talented Tenth Leadership Academy for Girls in the amount of \$23,662 in favor of the Ohio Department of Education.

**Officials' Response:**

We did not receive an Officials' Response to this Finding.

**TALENTED TENTH LEADERSHIP ACADEMY FOR GIRLS  
FRANKLIN COUNTY**

**SCHEDULE OF FINDINGS  
FOR PERIOD ENDED SEPTEMBER 30, 2014  
(Continued)**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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**FINDING NUMBER 2014-002**

**Noncompliance  
Financial Records and Reporting**

Ohio Rev. Code § 3314.03(A)(8) provides that the contract between a sponsor and the governing authority of a community school shall require that a community school maintain its financial records in the same manner as school districts. Ohio Rev. Code § 117.38 provides that each public office shall file a financial report for each fiscal year. The Auditor of State may prescribe forms by rule or may issue guidelines, or both, for such reports. If the Auditor of State has not prescribed a rule regarding the form for the report, the public office shall submit its report on the form utilized by the public office. Ohio Admin. Code § 117-2-03 further clarifies the requirements of Ohio Rev. Code § 117.38.

Ohio Admin. Code § 117-2-03(B) requires the School to prepare its annual financial report in accordance with accounting principles generally accepted in the United States of America (GAAP).

The School's financial statements were required to be prepared using generally accepted accounting principles (GAAP) which is designed to enhance the decision-making capabilities of the Board, those charged with operations of the school, and others with regulatory interests in the results of operations and available resources of the school. GAAP basis financial statements provide financial statement users with an accurate financial picture of the school's results of operations and available resources by including accrued assets, liabilities, revenues and expenses.

The School did not provide GAAP basis financial statements for July 1, 2013 through September 30, 2014. The accompanying financial statements and notes were prepared with the available records provided for the audit.

**Officials' Response**

It is best practice to recommend to report using Other Comprehensive Basis of Accounting (OCBOA) presentation for Community Schools due to the cost saving in the preparation work. Community Schools are dependent on one stream of funding from the Ohio Department of Education and this presentation represents a responsible approach to tax payer monies. Talented Tenth Leadership Academy (TTLA) was not in operation long enough to do any other reasonable presentation of financial data.

**TALENTED TENTH LEADERSHIP ACADEMY FOR GIRLS  
FRANKLIN COUNTY**

**SCHEDULE OF FINDINGS  
FOR PERIOD ENDED SEPTEMBER 30, 2014  
(Continued)**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS (Continued)</b>
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**Bank Reconciliation – Significant Deficiency**

Strong monitoring practices of the School's financial activities are the responsibility of the Treasurer and Board Members and are essential to ensure proper financial reporting. A bank to book reconciliation should be performed monthly and reconciling items should be identified and adjusted at the time the reconciling item or error is discovered. Reconciliations should include all bank accounts and bank balances. Additionally, the Treasurer and Board Members should review the bank to book reconciliation and monthly financial reports of financial activity of the School including budgeted versus actual receipts and expenditures, fund balance report, and bank to bank reconciliations. Evidence of these reviews should be documented.

The School did not document evidence to demonstrate the performance of bank to book reconciliations throughout the fiscal year. Due the limited financial activity throughout the period the auditors were able to perform audit procedures to determine the School's bank balanced to the ledgers.

**Officials' Response**

Bank account transactions were maintained in an excel spreadsheet. Frequent on going comparison of the excel document to the physical bank statement as well as online review of the bank account were conducted by the Treasurer. The opportunity to perform a proper bank reconciliation that would generate a form document was not achieved due to the short time of operations and the lack of establishment of an approved accounting software program by the TTLA's Governing Board.



# Dave Yost • Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Mr. Terry Conley, Deputy Superintendent  
North Central Ohio Educational Service Center  
Marion County  
333 East Center Street  
Marion, Ohio 43302

To the Board of Education:

Ohio Rev. Code Section 117.53 states "the auditor of state shall identify whether the school district or community school has adopted an anti-harassment policy in accordance with Section 3313.666 of the Revised Code. This determination shall be recorded in the audit report. The auditor of state shall not prescribe the content or operation of any anti-harassment policy adopted by a school district or community school."

Accordingly, we have performed the procedures enumerated below, which were agreed to by the Board, solely to assist the Board in evaluating whether Talented Tenth Leadership Academy for Girls (the School) has adopted an anti-harassment policy in accordance with Ohio Rev. Code Section 3313.666. Management is responsible for complying with this requirement. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the Board. Consequently; we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

1. In our report dated July 25, 2015, we noted the Board had not adopted an anti-harassment policy.
2. We inquired with the Board's management regarding the aforementioned policy. They stated they have not yet adopted an anti-harassment policy. The Board should adopt a policy as required by Ohio Rev. Code 3313.666.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on compliance with the anti-harassment policy. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Board and School's sponsor, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Dave Yost".

**Dave Yost**  
Auditor of State  
Columbus, Ohio

July 18, 2016

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# Dave Yost • Auditor of State

**TALENTED TENTH LEADERSHIP ACADEMY FOR GIRLS**

**FRANKLIN COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
AUGUST 16, 2016**