

Mott Community College

**Federal Awards
Supplemental Information
June 30, 2011**

Mott Community College

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Independent Auditor's Report

To the Board of Trustees
Mott Community College

We have audited the basic financial statements of Mott Community College (the "College") as of and for the year ended June 30, 2011 and have issued our report thereon dated October 13, 2011. Those basic financial statements are the responsibility of the management of Mott Community College. Our responsibility is to express an opinion on these basic financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of Mott Community College taken as a whole. The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis and is not a required part of the basic financial statements. The information in this schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Plante & Moran, PLLC

October 13, 2011

Report on Internal Control Over Financial Reporting and on Compliance
and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards*

To the Board of Trustees
Mott Community College

We have audited the financial statements of Mott Community College as of and for the year ended June 30, 2011 and have issued our report thereon dated October 13, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Mott Community College's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control over financial reporting.

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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

To the Board of Trustees
Mott Community College

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Mott Community College's financial statements are free of 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*.

This report is intended solely for the information and use of management, the board of trustees others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Plante & Morse, PLLC

October 13, 2011

Report on Compliance with Requirements That
Could Have a Direct and Material Effect on Each Major
Program and on Internal Control Over Compliance in
Accordance with OMB Circular A-133

To the Board of Trustees
Mott Community College

Compliance

We have audited the compliance of Mott Community College with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011. The major federal programs of Mott Community College are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Mott Community College's management. Our responsibility is to express an opinion on Mott Community College's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 Mott Community College'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. Our audit does not provide a legal determination on Mott Community College's compliance with those requirements.

In our opinion, Mott Community College complied, in all material respects, with the 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, 2011. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as Findings 2011-1, 2011-2, and 2011-3.

To the Board of Trustees
Mott Community College

Internal Control Over Compliance

The management of Mott Community College is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Mott Community College's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 entity'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 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.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as Findings 2011-1, 2011-2, and 2011-3. 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.

Mott Community College's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit Mott Community College's responses and, accordingly, we express no opinion on them.

To the Board of Trustees
Mott Community College

This report is intended solely for the information and use of management, the board of trustees, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Plante & Morse, PLLC

October 13, 2011

Mott Community College

Schedule of Expenditures of Federal Awards Year Ended June 30, 2011

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Award Amount	Federal Expenditures
Student Financial Aid Cluster - U.S. Department of Education -			
Direct Federal Programs:			
Supplemental Educational Opportunity Grant	84.007	\$ 351,266	\$ 347,373
Pell Grant	84.063	32,720,276	32,720,276
Federal Direct Loan Program	84.268	-	17,254,606
Federal Work Study	84.033	375,824	375,824
Academic Competitiveness Grant	84.375	<u>20,393</u>	<u>20,393</u>
Total Student Financial Aid Cluster		33,467,759	50,718,472
TRIO Cluster - U.S. Department of Education -			
Direct Federal Programs:			
Student Support Services 09-10	84.042	393,251	68,133
Student Support Services 10-11	84.042	364,635	313,156
Upward Bound - Beecher/Westwood Heights 09-10	84.047	250,000	47,426
Upward Bound - Beecher/Westwood Heights 10-11	84.047	250,000	241,879
Upward Bound Flint 10-11	84.047	349,849	296,356
Upward Bound Flint 11-12	84.047	<u>339,004</u>	<u>17,487</u>
Total TRIO Cluster		1,946,739	984,437
WIA Cluster - U.S. Department of Labor -			
Passed through Career Alliance:			
Adult - Genesee 10-11	17.258	475,384	475,384
Adult - Shiawassee 10-11	17.258	99,900	99,900
Youth 10-11	17.259	308,287	308,287
Dislocated - Genesee 10-11	17.278	649,369	649,369
Dislocated - Shiawassee 10-11	17.260	25,005	25,005
Incumbent Worker 10-11	17.260	385,000	385,000
State Energy Sector Partnership	17.260	333,755	28,520
State-wide Activities	17.260	485,390	485,390
Earn & Learn	17.260	200,000	5,869
National Career Readiness Certificate	17.260	51,200	11,869
ARRA - Energy Conservation Readiness Apprenticeship	17.260	183,343	80,193
Energy Conservation Readiness Apprenticeship	17.260	72,702	39,654
National Emergency Grants	17.277	<u>1,001,412</u>	<u>669,859</u>
Total passed through Career Alliance		4,270,747	3,264,299
Passed through State of Michigan - Adult Learning Demonstration	17.258	150,000	69,793
Passed through State of Michigan - Mid-Michigan Partnership for Training in Healthcare	17.260	<u>322,353</u>	<u>322,353</u>
Total WIA Cluster		4,743,100	3,656,445

See Notes to Schedule of Expenditures
of Federal Awards.

Mott Community College

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2011

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Award Amount	Federal Expenditures
Employment Services Cluster - U.S. Department of Labor - Passed through Career Alliance:			
Employment Services	17.207	\$ 198,064	\$ 198,064
ARRA National Career Readiness Certificate	17.207	88,000	22,019
National Career Readiness Certificate - Wagner Peyser	17.207	20,800	5,204
ARRA - Energy Conservation Readiness Apprenticeship - Wagner Peyser	17.207	4,244	4,244
Earn & Learn	17.207	90,000	34,525
Trade Adjustment Assistance	17.207	25,000	25,000
Total Employment Services Cluster		426,108	289,056
Highway Planning and Construction Cluster - U.S. Department of Transportation - Passed through Career Alliance - Road Construction Apprenticeship Readiness 09-10			
	17.245	162,634	85,722
Supplemental Nutrition Assistance Program Cluster - U.S. Department of Agriculture - Passed through Career Alliance			
	10.561	151,914	39,152
Research and Development Cluster - U.S. Department of Defense - Passed through the United States Army Medical Research Acquisition Activity:			
IOFIS	12.420	1,682,000	47,564
IOFIS #2	12.420	699,000	52,976
Total Research and Development Cluster		2,381,000	100,540
Temporary Assistance for Needy Families Cluster - U.S. Department of Health and Human Services - Passed through Career Alliance - Jet Plus			
	93.558	947,000	548,212
U.S. Department of Education:			
Direct Federal Programs:			
Technical Preparation Demonstration	84.353	851,758	250,917
Center for Advanced Manufacturing	84.116	406,767	123,196
Center for Advanced Manufacturing FIPSE #2	84.116	190,000	50,107
Center for Advanced Manufacturing FIPSE #3	84.116	200,000	6,074
Total Direct Federal Programs		1,648,525	430,294
Passed through Michigan Department of Education - Perkins Vocational Education Act:			
Regional Allocation 10-11	84.048	913,202	913,202
Local Leadership 10-11	84.048	18,400	18,400
Career and Transfer Planning	84.048	27,590	17,869
Program of Study	84.048	30,000	11,944
Total Vocational Education Act		989,192	961,415

See Notes to Schedule of Expenditures
of Federal Awards.

Mott Community College

Schedule of Expenditures of Federal Awards (Continued) Year Ended June 30, 2011

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Award Amount	Federal Expenditures
U.S. Department of Education (Continued):			
Passed through Genesee Intermediate School District - Technical Preparation Education 10-11	84.243	\$ 57,732	\$ 57,732
Passed through Michigan Campus Compact - College Positive Communities	84.378	<u>12,000</u>	<u>4,139</u>
Total U.S. Department of Education		2,707,449	1,453,580
U.S. Department of Labor:			
Direct Federal Programs:			
Trade Adjustment Assistance	17.245	152,457	152,457
ARRA Pathways out of Poverty	17.275	<u>3,662,403</u>	<u>1,197,384</u>
Total Direct Federal Programs		3,814,860	1,349,841
Passed through St Clair Community College - Community Based Job Training	17.269	238,583	238,583
Passed through Metro Housing Partnership - Youth Build	17.274	<u>135,750</u>	<u>121,832</u>
Total U.S. Department of Labor		4,189,193	1,710,256
U.S. Department of Justice - Direct Federal Program - ARRA COPS - Secure our Schools	16.710	166,401	44,736
U.S. Department of Housing and Urban Development - Direct Federal Programs - Workforce Development Institute for Simulation Technology	14.246	268,245	12,286
U.S. Department of Defense - Passed through United States Army - TACOM:			
TACOM, IAMMS #1	12.431	1,968,000	327,500
TACOM, IAMMS #2	12.431	1,079,923	12,123
TACOM, RPDDP	12.431	<u>2,050,000</u>	<u>373,925</u>
Total U.S. Department of Defense		<u>5,097,923</u>	<u>713,548</u>
Total federal awards		<u>\$ 56,655,465</u>	<u>\$ 60,356,442</u>

Mott Community College

Notes to Schedule of Expenditures of Federal Awards Year Ended June 30, 2011

Note 1 - Basis of Presentation and Significant Accounting Policies

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of the College under programs of the federal government for the year ended June 30, 2011. Expenditures reported on the Schedule are reported on the same basis of accounting as the basic financial statements, although the basis for determining when federal awards are expended is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. In addition, expenditures reported on the Schedule are recognized following the cost principles contained in OMB Circular A-21, 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 basic financial statements.

Because the Schedule presents only a selected portion of the operations of the College, it is not intended to and does not present the financial position, changes in net assets, or cash flows, if applicable, of the College.

Note 2 - Adjustments and Transfers

As allowable and in accordance with federal regulations issued by the U.S. Department of Education, in the year ended June 30, 2011, the College transferred \$3,274 of the 2010-2011 Federal Supplemental Educational Opportunity Grant (84.007) to the 2010-2011 Federal Work Study Program (84.003) award, which it spent in the 2010-2011 award year.

Note 3 - Grant Auditor Report

Management has utilized Form R-7120 and the Cash Management System (CMS) Grant Auditor Report in preparing the schedule of expenditures of federal awards. Unreconciled differences, if any, have been disclosed to the auditor.

Mott Community College

Schedule of Findings and Questioned Costs Year Ended June 30, 2011

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? Yes None reported

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? Yes None reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? Yes No

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
84.007, 84.063, 84.268, 84.033,	
84.375	Student Financial Aid Cluster
84.042, 84.047	TRIO Cluster
17.207	Employment Services Cluster
17.275	Pathways out of Poverty

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee? Yes No

Mott Community College

Schedule of Findings and Questioned Costs Year Ended June 30, 2011

Section II - Financial Statement Audit Findings

None

Section III - Federal Program Audit Findings

Reference Number	Finding
2011-1	<p>Program Name - TRIO Cluster - 84.042</p> <p>Pass-through Entity - N/A Direct federal program</p> <p>Finding Type - Significant deficiency</p> <p>Criteria - To be eligible to receive Student Support Services (SSS) grant aid, the amount of grant aid awarded to an SSS student may not exceed the maximum appropriated Pell Grant (\$5,350 for the 2009-2010 academic year) or be less than the minimum appropriated Pell Grant (\$976 for the 2009-2010 academic year) (20 USC 1070a-14(c)(1)). Since grant aid eligibility is determined at the beginning of the fiscal year, the previous years' Pell Grant limits are the appropriate thresholds.</p> <p>Condition - Funds were disbursed to students in an amount less than the minimum appropriated Pell Grant for the 2009-2010 academic year.</p> <p>Questioned Costs - \$2,656</p> <p>Context - Of the 16 students selected for SSS eligibility testing, the College disbursed funds to one student in an amount less than \$976. To extrapolate the error, the entire SSS grant aid listing was reviewed and it was noted that an additional seven students were awarded a scholarship in an amount less than \$976.</p> <p>Cause and Effect - The College's review process was not sufficient to ensure that all eligibility requirements were met. This process-related deficiency in the process of disbursing SSS scholarships to ensure compliance with the federal requirements caused the funds to be disbursed in an amount outside of the allowable range. In the current year, this allowed eight SSS scholarships to be made in an amount less than the federal requirements.</p> <p>Recommendation - The College should have a system in place to ensure that SSS scholarships are made in an amount no less than the federal requirements.</p>

Mott Community College

Schedule of Findings and Questioned Costs Year Ended June 30, 2011

Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding
2011-1 (Cont.)	Views of Responsible Officials and Planned Corrective Actions - The College acknowledges disbursing SSS scholarships less than the federal requirement for the one student identified in the sample and for an additional seven students per additional analysis performed. In reviewing the underlying cause(s), it was determined to be an oversight on applying the minimum requirements under federal regulations by College staff. The College has addressed this issue and made the necessary process changes, as well as additional documentation and review. As an enhancement of the review process, additional checks and balances are being put in place to ensure that SSS scholarships are disbursed within the federal requirements stated above.

Reference Number	Finding
2011-2	Program Name - TRIO Cluster - 84.047 Pass-through Entity - N/A - Direct federal Ppogram Finding Type - Significant deficiency Criteria - Where a funding period is specified, a recipient may charge to the grant only allowable costs resulting from obligations incurred during the funding period and any pre-award costs authorized by the awarding entity (34 CFR Section 74.28). Condition - Allowable expenditures were charged to the grant that were outside of the period of availability. Questioned Costs - \$3,213 Context - Of the 40 expenditures selected for allowability testing, the College made one expenditure for \$185 in a period outside the period of availability. To extrapolate the error, the entire general ledger for TRIO expenditures was reviewed for additional items with similar characteristics. Due to identification of expenditures with similar characteristics and testing of supporting documentation including invoices and purchase order approvals, an additional four expenditures were identified for a total of \$3,028 which were in a period outside the period of availability.

Mott Community College

Schedule of Findings and Questioned Costs Year Ended June 30, 2011

Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding
2011-2 (Con.t)	<p>Cause and Effect - The College's review process was not sufficient to ensure that all expenditures were incurred in the appropriate period of availability. In the current year, this process-related deficiency in the process of recognizing expenditures to ensure compliance with the federal requirements caused five expenditures to be incurred in a period outside the period of availability.</p> <p>Recommendation - The College should have a system in place to ensure costs are within the period of availability before charging expenditures to the grant.</p> <p>Views of Responsible Officials and Planned Corrective Actions - The College acknowledges incurring an expenditure for the one item identified in the sample and for an additional four expenditures per additional analysis performed. In reviewing the underlying cause(s), it was determined to be related to a lack of understanding regarding the responsibilities for proper recording of expenses in each grant period. The College has addressed this issue and made the necessary process changes, as well as additional documentation and review. As an enhancement of the review process, additional checks and balances are being put in place to ensure that expenditures are incurred within the federal requirements stated above.</p>
2011-3	<p>Program Name - Student Financial Aid Cluster - 84.007</p> <p>Pass-through Entity - N/A - Direct federal program</p> <p>Finding Type - Significant deficiency</p> <p>Criteria - The earliest an institution may disburse student financial aid funds (other than FWS), either by paying the student directly or crediting the student's account, is 10 days before the first day of classes of the payment period for which the disbursement is intended (34 CFR Section 668.164(f)).</p> <p>Condition - Supplemental Educational Opportunity Grant (SEOG) funds were disbursed to student accounts earlier than 10 days prior to the start of the semester.</p> <p>Questioned Costs - None</p>

Mott Community College

Schedule of Findings and Questioned Costs Year Ended June 30, 2011

Section III - Federal Program Audit Findings (Continued)

Reference Number	Finding
2011-3 (Cont.)	<p>Context - Of the 25 students selected for eligibility testing, the College disbursed funds to 10 student accounts earlier than 10 days prior to the first day of classes. This occurred in the fall semester only as this finding was noted in conjunction with the June 30, 2010 audit of the College's federal expenditures. The lack of controls and internal processes to prevent the finding was corrected by the end of the fall 2010 semester and no instances of the finding were noted beginning in the winter 2011 semester going forward.</p> <p>Cause and Effect - The College's Datatel system was coded to automatically credit student accounts with SEOG awards as soon as the awards were received by the College. This technology-related deficiency in the process of disbursing student aid to ensure compliance with the 10-day disbursement rule caused the funds to be disbursed too soon. In the current year, this allowed 10 student disbursements to occur earlier than 10 days prior to the start of classes.</p> <p>Recommendation - The College should have a system in place to ensure that student financial aid disbursements are made no earlier than 10 days prior to the start of any given semester.</p> <p>Views of Responsible Officials and Planned Corrective Actions - The College acknowledges disbursing student financial aid earlier than 10 days prior to the start of classes for the 10 files identified in the sample. In reviewing the underlying cause(s), it was determined to be process and not personnel related. This error was identified in the fiscal year 2010 audit of the College's federal awards (Finding 2010-1) and accordingly, the College has addressed this issue and made the necessary process changes, as well as additional documentation and review. As an enhancement of the review process, additional checks and balances were implemented beginning with the winter 2011 semester.</p>

Mott Community College

Summary Schedule of Prior Audit Findings Year Ended June 30, 2011

Prior Year Finding Number	Federal Program	Status	Planned Corrective Action
2010-1	Student Financial Aid Cluster - 84.007	<p>Pass-through Entity - N/A</p> <p>Finding Type - Significant deficiency and material noncompliance with laws and regulations</p> <p>Criteria - The earliest an institution may disburse Student Financial Aid funds (other than FWS), either by paying the student directly or crediting the student's account, is 10 days before the first day of classes of the payment period for which the disbursement is intended (34 CFR Section 668.164(f)).</p> <p>Condition - Of the 25 students selected for eligibility testing, the College disbursed Supplemental Education Opportunity Grant (SEOG) funds to 10 student accounts earlier than 10 days prior to the start of the semester.</p> <p>Status - The finding in the prior year was a result of coding within the College's Student Financial Aid Datatel system, which was coded to automatically credit student accounts with SEOG awards as soon as the awards were received by the College. The College has made appropriate system coding changes and currently has a system in place to ensure that financial aid disbursements are made no earlier than 10 days prior to the start of any given semester. Although corrective action has been taken during the fiscal year ended June 30, 2011, for a portion of the year, the situation remained as disclosed in 2011-01.</p>	