



CITY OF RICHMOND  
CITY AUDITOR

**DATE:** November 1, 2018

**TO:** Selena Cuffee-Glenn  
Chief Administrative Officer

**FROM:** Louis Lassiter *LL*  
City Auditor

**SUBJECT:** Citywide Cash Collections Audit

The City Auditor's Office has completed the Cash Collections audit and the final report is attached.

We would like to thank the staff in Richmond Police Department, Animal Care & Control and Parks, Recreation & Community Facilities for their cooperation and assistance during this audit.

Attachment

cc: The Richmond Audit Committee  
The Richmond City Council  
Mr. Robert Steidel, DCAO of Operations  
Mr. Reginald Gordon, Interim DCAO of Human Services  
Mr. Alfred Durham, Chief of Police  
Ms. Christie Peters, Director of Animal Care & Control  
Mr. Christopher Frelke, Director of Parks, Recreation & Comm. Facil.

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# 2019-05 Citywide Cash Collections

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City of Richmond, VA  
City Auditor's Office  
November 13, 2018



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# Highlights

Audit Report to the Audit Committee,  
City Council, and the Administration

## Why We Did This Audit

The Office of the City Auditor conducted this audit as part of the FY19 audit plan approved by the Audit Committee.

This audit focused on the cash collections at remote locations within the City. The objective of this audit was to evaluate the internal controls of key cash collections areas throughout the City.

## What We Recommend

- *The Parks and Recreation Director work with the City's Finance Department to fully implement a check scanning process for the Cemetery Administrative Office and other Parks and Recreations locations to make deposits in accordance with the City's Cash Collections Policy.*
- *The Cemeteries Manager create an inventory of open lots for each cemetery run by the City of Richmond to aid in reconciling and tracking revenues.*
- *The System Operations Administrator for Computer Services within RPD streamline the deposit process to ensure funds are deposited according to the City's Cash Collections Policy.*
- *The Animal Care and Control Director make deposits in accordance with the City's Cash Collections Policy.*



## Citywide Cash Collections

### Background

The City of Richmond has a citywide Cash Collections Policy. The Policy defines "cash" as currency, checks, and money orders and it states that:

*"All organizational units in the City that accept cash payments shall deposit cash receipts of \$500 or more within 24 hours. All cash receipts, regardless of amount, are deposited by 4:30 p.m. on Friday."*

City departments are responsible for preparing deposits and submitting the funds to the Finance Department. This audit included the cash collections function for Parks and Recreation, Animal Care and Control (ACC), and the Richmond Police Department (RPD) Central Records Unit.

### Commendations

#### Safeguarding of Money

- The auditors observed all three departments tested had a safe onsite.
- Each department ensured access to their safes was granted to a limited number of employees to ensure safekeeping.

#### Surprise Counts

- The auditors conducted a surprise cash count at the ACC and RPD locations and noted all funds were accounted for and in agreement with their respective systems.
- The auditors did not conduct a surprise cash count at the Parks and Recreation locations as they do not accept currency at any of their locations.

### Needs Improvements

#### Finding #1 – Parks and Recreation Timely Deposits

- 0% of 112 transactions tested for customers without accounts were deposited timely.
- 0% of 11 transactions tested for customers with accounts were deposited timely.
- 0% of 236 transactions tested were deposited timely for Community Centers or after school programs.

#### Finding #2 – Parks and Recreation Cemetery Division Inventory

- Parks and Recreation does not have an inventory of open lots for its cemeteries.

#### Finding #3 – Animal Care and Control Timely Deposits

- 0% of 23 transactions tested were deposited timely for September 2017.
- 51% of 89 transactions tested were deposited timely for November 2017.

#### Finding #4 – Animal Care and Control Record Retention

- The auditors could not conclude on 84 transactions from September 2017 as ACC did not maintain all of the necessary documentation for deposits.
- The Department has taken corrective actions to ensure compliance with the Record Retention Schedule, therefore, a recommendation was not issued.

#### Finding #5 – RPD Central Records Unit Timely Deposits

- 0% of the five deposits tested were deposited timely.

Management concurred with 4 of 4 recommendations. We appreciate the cooperation received from management and staff while conducting this audit.

## BACKGROUND, OBJECTIVES, SCOPE, METHODOLOGY, MANAGEMENT RESPONSIBILITY and INTERNAL CONTROLS

This audit was conducted in accordance with the Generally Accepted Government Auditing Standards promulgated by the Comptroller General of the United States. Those Standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for their findings and conclusions based on the audit objectives. We believe that the evidence obtained provides a reasonable basis for their findings and conclusions based on the audit objectives.

### BACKGROUND

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#### Overview

The City of Richmond has a citywide Cash Collections Policy. The Policy defines “cash” as currency, checks, and money orders and it states that:

*“All organizational units in the City that accept cash payments shall deposit cash receipts of \$500 or more within 24 hours. All cash receipts, regardless of amount, are deposited by 4:30 p.m. on Friday.”*

The Policy also requires that:

- cash receipts be maintained in a locked area with limited access,
- the person that receives the cash should not be the person that makes the deposits,
- a receipt be given to the customer, and
- all voided receipts are kept by the departments.

City departments are responsible for preparing deposits and submitting the funds to the Finance Department.

Effective March 2018, the Finance Department updated the Cash Collections Policy. The revised Policy changed the deposit frequency and the amount.<sup>1</sup> Specifically, the revised Policy states:

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<sup>1</sup> Testing for this audit was done on periods where the old policy was in effect.

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*"All Organizational units in the City that accept cash receipts as a form of payment for goods or services, shall deposit cash receipts of \$100 or more within 2 business days."*

### **Parks and Recreation**

The Parks and Recreation Department collects fees for a variety of programs and activities. The locations and programs were as follows:

- 22 community centers,
- 7 cemeteries (4 fully active), and
- 17 after school programs.

Fees ranged from burial services to swimming lessons and summer sports leagues. During FY18, the Department collected revenues of approximately \$2.25 million (\$1.5 million from cemeteries). The Department uses RecTrac and WebTrac to track program participants and revenues generated from the community centers and after school programs. *RecTrac* is used to record fees paid onsite at various locations and *WebTrac* is an online payment system. The payment and registration information entered in WebTrac syncs with the RecTrac system.

### **Community Centers**

Employees at the community centers collect payments from customers and enter them into RecTrac, which generates a receipt for the customers. Funds collected (checks or money orders) are submitted to the Department's Administration Office. The Administration Office reviews and submits the deposits to the Finance Department. WebTrac and credit card payments are directly deposited into the City's bank account.

### **Cemeteries**

Collections at the cemeteries are recorded through hard copy invoice and receipt books. Their collections are broken down in two different processes as follows:

***Customers with Credit Accounts:*** Funeral homes that have an account with the City are not required to pay at the time the service is provided. At the end of each month the staff at each cemetery creates a report of accounts charged. They fill out pre-numbered invoices and submit them to the Cemetery Administrative Office. The Cemetery Administrative Office consolidates and submits an

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invoice to each funeral home for all services provided during the month. Once payments are received, the Cemetery Administrative Office prepares the deposit forms and submits the funds to the Department's Administration Office for deposit.

***Customer without Credit Accounts:*** Customers that do not have an account with the City pay at the time the service is provided. A receipt is prepared and given to the customers noting their payment, tender type, and the item/service they purchased. If the purchase is greater than \$500, it is taken to the Cemeteries Administrative Office that day. The Cemeteries Administrative Office reviews and creates a deposit form the same day it is received. All payments are noted on a Cash Sales Report and signed by the respective Cemetery Administrator and the Department's Administration Office.

### **Animal Care and Control (ACC)**

ACC collects adoption fees, redemption fees, and permit fees. During FY18, they collected approximately \$183,000. The Department uses a system called Shelter Buddy to track all revenue transactions. The System automatically generates pre-numbered receipts when customers pay. Once payments are received, ACC creates and makes deposits.

### **Richmond Police Department Central Records Unit (RPD)**

RPD collects a variety of fees which include permit fees (gun, taxi, etc.), accident reports, and certificates to operate certain businesses (pawn shops, billiard parlors, etc.). During FY18, RPD collected approximately \$92,000. Revenues collected are tracked in a receipt application that automatically generates pre-numbered receipts. RPD reviews and creates deposits which are taken to their Budget and Finance Department for review and deposit.

## **OBJECTIVES**

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The objective of this audit was to evaluate the internal controls of a sample of key cash collections areas throughout the City.

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### **SCOPE**

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The scope included FY18 collections at remote cash collection locations outside of City Hall.

### **METHODOLOGY**

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The auditors performed the following procedures to complete this audit:

- Interviewed management and staff;
- Reviewed and evaluated relevant policies and procedures and tested for compliance;
- Reviewed hard copy files; and
- Performed other tests, as deemed necessary.

### **MANAGEMENT RESPONSIBILITY**

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City management is responsible for ensuring resources are managed properly and used in compliance with laws and regulations; programs are achieving their objectives; and services are being provided efficiently, effectively, and economically.

### **INTERNAL CONTROLS**

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According to the Government Auditing Standards, internal control, in the broadest sense, encompasses the agency's plan, policies, procedures, methods, and processes adopted by management to meet its mission, goals, and objectives. Internal control includes the processes for planning, organizing, directing, and controlling program operations. It also includes systems for measuring, reporting, and monitoring program performance. An effective control structure is one that provides reasonable assurance regarding:

- Efficiency and effectiveness of operations;
- Accurate financial reporting; and
- Compliance with laws and regulations.

Based on the audit test work, the auditors concluded that internal controls related to Cash Collection were sufficient. However, the controls related to the deposit of funds need

improvement. Untimely deposit of funds collected increases the risks for lost or stolen funds. Also, the City missed the opportunity to earn interest revenue on these funds during the period these funds were held by the Department.

## FINDINGS and RECOMMENDATIONS

### What Works Well

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#### Safeguarding of Money

An important aspect of a cash collection site is safeguarding funds collected. The auditors observed all three departments tested had a safe onsite. Each department ensured access to their safes was granted to a limited number of employees to ensure safekeeping.

#### Surprise Counts

The auditors conducted a surprise cash count at the ACC and RPD locations and noted all funds were accounted for and in agreement with their respective systems. The auditors did not conduct a surprise cash count at the Parks and Recreation locations as they do not accept currency at any of their locations.

### What Needs Improvement

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#### Parks and Recreation

##### *Finding #1 – Timely Deposits*

##### **Cemeteries**

In FY18, Parks and Recreation collected approximately \$1.5 million in revenues from cemeteries. The auditors tested two consecutive months for customers with credit accounts as well as customers without credit accounts.

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**Customers with Credit Accounts**

The auditors selected 71 invoices (one of which was voided) to determine whether funds were deposited timely. The invoices were grouped and billed by vendor, which resulted in 14 invoices.

Testing revealed:

- Two invoices were paid by credit card and 12 were paid by check.
- Of the 12 invoices, 11 were not deposited timely. The auditors could not conclude on one invoice as the date received was omitted.
- On average, funds were deposited 13 days after they were due (ranging from 6-28 days) and 14 days after received.

The table below shows the breakdown of average days it took from receiving payment to making deposits:

Receipt in Cemetery Admin to submitting to Parks Admin Office	Days from Parks Admin to Deposit
*0 Days	*13 Days

\*Does not add to 14 above due to rounding.

As noted in the table above, the delays in depositing funds were mainly due to the Department's Administration Office. The multiple steps in the process also contributed to the delays. The auditors noted the Cemetery Administrative Office was efficient in processing payments upon receipt of funds.

Additionally, the auditors tested customer invoices and receipts and noted 100% of the:

- Invoices and receipts were sequential,
- Invoices were included on a report of accounts charged,
- Invoices were billed to the customers and payments were received, and
- Receipts were included on the deposits and coded to the correct accounts.

**Customers without Credit Accounts**

The auditors selected 122 transactions to determine whether funds were deposited timely. After removing six credit card payments and one voided transaction, testing revealed:

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- 0% (112 tested) were deposited timely (auditors could not conclude on three as the deposit receipts were not maintained).
- On average, transactions were deposited 20 days after they were due (ranging from 5-35 days after they were due) and 21 days after they were received.

The table below shows the average number of days it took to make the deposits:

Receipt in Cemeteries to Delivery to Cemetery Admin Office	Receipt by Cemetery Admin to submittal to Parks Admin	Receipt by Department's Admin Office to Deposit
*3 Days	*1 Day	*18 Days

\*Does not add to 21 above due to rounding.

As shown on the above table, the delays depositing the funds were mainly caused by the Department's Administration Office. They took an average of 18 days to deposit funds once they received them.

Additionally, the auditors tested customer receipts and noted 100% of the:

- Receipts were sequential and signed by the respective Cemetery Administrators,
- Receipts were maintained by the Cemetery Administrative Office,
- Receipts were recorded on a Cash Sales report from the respective cemetery,
- Cash Sales reports were signed by both the preparer and the reviewer, and
- Transactions were included on a deposit.

**Community Centers and After School Programs**

In FY18, Parks collected approximately \$385,000 in checks and money orders from community centers and for after school programs. The auditors tested June 2018 transactions (\$61,000).

Testing revealed:

- 0% (236) of the transactions were deposited timely in accordance with City policy.
- On average, transactions were deposited 23 days after they were due (ranging from 4-42 days) and 25 days after received.

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The table below shows the average days it took to make the deposits:

<b>Receipt of funds to Delivering to Parks Admin Office</b>	<b>Receipt at Parks Admin to Deposit</b>
<b>*16 Days</b>	<b>*8 Days</b>

\* Does not add to 25 above due to rounding.

The auditors noted the Department's Administration Office made copies of every check, money order, electronic check, and credit card machine receipt before depositing the funds. This process was time consuming.

Additionally, the auditors reviewed the transactions and noted 100% of the:

- Receipts were maintained, and
- Transactions were included on a deposit.

### ***Finding #2 – Cemetery Division Inventory***

Parks and Recreation does not have an inventory of open lots for its cemeteries. An inventory of available lots allows management to reconcile the completeness and accuracy of receipts. Additionally, it helps track available lots and management of the cemetery. Historically, management has not tracked open lots inventory. Without a complete inventory, management does not have assurance that they have received all of the funds collected for lots sold.

#### ***Recommendations:***

- 1. We recommend that the Parks and Recreation Director work with the City's Finance Department to fully implement a check scanning process for the Cemetery Administrative Office and other Parks and Recreations locations to make deposits in accordance with the City's Cash Collections Policy.***
- 2. We recommend the Cemeteries Manager create an inventory of open lots for each cemetery run by the City of Richmond to aid in reconciling and tracking revenues.***

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### **Animal Care and Control**

#### ***Finding #3 - Timely Deposits***

In FY18 ACC collected approximately \$183,000. The auditors analyzed the deposits made in September and November 2017 noting whether the deposits were:

- Accurate and properly supported,
- Receipt numbers were sequential,
- Posted to the appropriate accounts, and
- Deposited timely in compliance with the City's Cash Policy.

Testing revealed:

- 0% of the September 2017 transactions were deposited timely.
- 51% of the November 2017 transactions were deposited timely.
- Deposits ranged from 5 to 14 days after the required due date.

Auditors noted a former employee who was responsible for deposits in September 2017 did not deposit receipts timely or maintain the required documentation. In November 2017, a new employee transitioned to this role, which caused delays in making deposits. Additionally, ACC staff did not have a scanner or software to deposit checks or money orders.

Auditors noted ACC staff drive to the deposit location approximately twice a week and wait for each check to be scanned and manually keyed in the system. The loss of productivity due to driving and waiting in line is approximately 75 hours per year.

#### ***Recommendation***

- 3. We recommend the Animal Care and Control Director make deposits in accordance with the City's Cash Collections Policy.***

#### ***Finding #4 - Record Retention***

During September 2017, ACC had 107 transactions. The auditors could not conclude on the timeliness and completeness of deposits for 84 of the transactions as the documentation was not

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maintained by the Department. According to General Schedule No. GS-28 of the Library of Virginia, documentation for licenses such as animal, business and vehicle licenses, and other local fees should be retained for 3 years after the end of the state fiscal year.

### **Action taken**

The ACC Director informed the auditors that a new employee has taken over the role. The auditors tested November 2017 and noted receipts and deposit information are now retained by the Department. Since corrective actions to ensure compliance with the Records Retention Schedule were taken during the scope of the audit, a recommendation was not issued.

## **Richmond Police Department Central Records Unit (RPD)**

### ***Finding #5 – Timely Deposits***

During FY18, the RPD Central Records Unit made 69 deposits totaling approximately \$92,000.

The auditors analyzed five deposits totaling \$13,500 noting whether they were:

- Properly supported and accurate,
- Comprised of sequential Receipt numbers,
- Posted to the appropriate accounts, and
- Deposited in compliance with the City Cash Policy.

The analysis revealed:

- All deposits were properly supported and accurate.
- 0% of funds collected were deposited timely.
- The deposit timeframe ranged from 32 to 49 days after reaching the deposit threshold of \$500.

The auditors noted the deposit process involves multiple employees from two different departments within RPD. Funds are counted by two employees within the Central Records Unit as well as two employees in the RPD Budget and Finance Department before the funds are deposited. In addition, the Central Records Supervisor did not have proper oversight over the process to ensure compliance with the City's Cash Collection Policy.

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***Recommendation:***

- 4. We recommend that the System Operations Administrator for Computer Services within RPD streamline the deposit process to ensure funds are deposited according to the City's Cash Collection Policy.*

**APPENDIX A: MANAGEMENT RESPONSE FORM**  
**2019-05 CITYWIDE Cash Collections audit**

#	RECOMMENDATION	CONCUR Y/N	ACTION STEPS
1	We recommend that the Parks and Recreation Director work with the City's Finance Department to fully implement a check scanning process for the Cemetery Administrative Office and other Parks and Recreations locations to make deposits in accordance with the City's Cash Collections Policy.	Y	<p>Immediate Action Steps: Implemented on October 15, 2018</p> <ol style="list-style-type: none"> <li>1) Administrative staff will check the cash journal of the previous business day and print out a separate cash journal for each user that entered check or money order transactions into RecTrac (ex. Transactions entered into RecTrac on October 15 would be picked up on October 16).</li> <li>2) Administrative staff will go to the respective recreation/community center to collect and verify all transactions entered into RecTrac are correct.</li> <li>3) If an error exists on the Cash Journal, the recreation/community center staff will initial next to the error and administrative staff will correct the error in RecTrac.</li> <li>4) Staff at recreation/community centers will sign on the line Counted By and administrative staff will sign on the line Accepted By on the Cash Journal.</li> <li>5) Check and money orders will be deposited to Room 102 in the next business day.</li> </ol> <p>Future Action Steps: The department has purchased two check scanning machines, one for Cemeteries and one for the other Parks and Recreation locations. In addition, Parks and Recreation is working with the Finance Department to implement the accounts receivable module in Rapids. The check scanning machines will enable the department to remote deposit checks and money orders directly to the bank. This will eliminate the need to deposit paper checks and money orders with Room 102 at City Hall, resulting in faster deposits with fewer errors. The accounts receivable module will enable the department to record revenue directly into Rapids, eliminating the need for pay-ins and Munis.</p>
	<b>TITLE OF RESPONSIBLE PERSON</b>		<b>TARGET DATE</b>
	Administrative Project Analyst		9/30/2019
	<b>IF IN PROGRESS, EXPLAIN ANY DELAYS</b>		<b>IF IMPLEMENTED, DETAILS OF IMPLEMENTATION</b>
	In progress, waiting on Finance Department for directions to complete the process. <i>Audit checked with Finance and anticipated date of A/R Module is 9/30/2019.</i>		
#	RECOMMENDATION	CONCUR Y/N	ACTION STEPS
2	We recommend the Cemeteries Manager create an inventory of open lots for each cemetery run by the City of Richmond to aid in reconciling and tracking revenues.	Y	<p>Immediate Action Steps:</p> <ol style="list-style-type: none"> <li>1. Cemetery Administrators will provide Administration with an estimate of open lots in developed areas at each of the three active cemeteries by November 30, 2018.</li> <li>2. Once the total number of open lots at each active cemetery is established, this will be the beginning balance of open lots. On a monthly basis, the number of lots sold will be subtracted from the beginning balance providing the division with an ending balance of open lots at the end of each month.</li> <li>3. The number of lots sold will be compared to the revenue generated from those sales on a monthly basis.</li> </ol> <p>Future Action Steps:</p> <ol style="list-style-type: none"> <li>1. The Department will request \$200,000 to purchase Enterprise Management Software for the Cemetery Division in the FY 2020 budget.</li> <li>2. If funding is approved, it will take 18 months to install and implement the software in the three active cemeteries.</li> <li>3. It will take another six months to perform quality control software testing to ensure the software is working properly.</li> </ol> <p>Benefits of Enterprise Management Software:</p> <ol style="list-style-type: none"> <li>1. Lot mapping features would enable us to track the complete inventory (sold and unsold space) of each cemetery.</li> <li>2. Cemetery staff would spend less time performing manual tasks.</li> <li>3. Increase in sales: would enable customers (especially younger generations) to purchase lots online.</li> </ol>
	<b>TITLE OF RESPONSIBLE PERSON</b>		<b>TARGET DATE</b>
	Cemetery Manager		30-Nov-18
	<b>IF IN PROGRESS, EXPLAIN ANY DELAYS</b>		<b>IF IMPLEMENTED, DETAILS OF IMPLEMENTATION</b>
	In progress, Cemetery Division needs to secure funding to purchase Enterprise Management Software that will enable them to do detailed inventory tracking.		

**APPENDIX A: MANAGEMENT RESPONSE FORM**

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#	RECOMMENDATION	CONCUR Y/N	ACTION STEPS
3	We recommend the Animal Care and Control Director make deposits in accordance with the City's Cash Collections Policy.	Y	As a plan of action we will make deposits Monday, Wednesday and Friday of each week starting immediately. We agree that RACC needs to make deposits in accordance with the City's Cash Collections Policy. However, operating within the cash collections policy presents many barriers that we believe waste staff time. 1.RACC is a small department with limited administrative staff . 2. One adoption fee in cash or money order mandates deposit within 48 business hours. 3. One staff person is tasked with reconciling and depositing funds. 4. Therefore this one staff member must make deposits three days a week taking up valuable time, driving downtown, finding parking and sitting for more than 30 minutes while deposits are done and driving back to the shelter.
	<b>TITLE OF RESPONSIBLE PERSON</b>		<b>TARGET DATE</b>
	Special Projects Coordinator		Immediately
	<b>IF IN PROGRESS, EXPLAIN ANY DELAYS</b>		<b>IF IMPLEMENTED, DETAILS OF IMPLEMENTATION</b>
#	RECOMMENDATION	CONCUR Y/N	ACTION STEPS
4	We recommend that the System Operations Administrator for Computer Services within RPD streamline the deposit process to ensure funds are deposited according to the City's Cash Collection Policy.	Y	Only Central Records staff will count and verify funds. Remove Budget & Finance staff from process. (completed 10/29/18) The SOA of Central Records will deposit funds at City Hall. RPD will work with City Finance to implement a check scanning process in order to meet City Cash Collections policy. This will assist in the time efficiency, loss of productivity, and immediate funds deposit. This will reduce the time spent in finance handling deposit. (An auditors recommendation during the meeting) SOA will prepare two separate deposit (cash & check) to improve overall internal efficiency.  (In - progress Feb 28th 2019) software & hardware must be purchased. As well work with City finance on process.
	<b>TITLE OF RESPONSIBLE PERSON</b>		<b>TARGET DATE</b>
	System Operations Administrator of Central Records		29-Oct-18
	<b>IF IN PROGRESS, EXPLAIN ANY DELAYS</b>		<b>IF IMPLEMENTED, DETAILS OF IMPLEMENTATION</b>