
Wayland Union Schools

Federal Awards Supplemental Information
June 30, 2024

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Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Independent Auditor's Report

To the Board of Education
Wayland Union Schools

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Wayland Union Schools (the "School District") as of and for the year ended June 30, 2024 and the related notes to the financial statements, which collectively comprise the School District's basic financial statements. We issued our report thereon dated October 9, 2024, which contained an unmodified opinion on the financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to October 9, 2024.

The accompanying schedule of expenditures of federal awards and the reconciliation of financial statements federal revenue with schedule of expenditures of federal awards are presented for the purpose of additional analysis, as required by the Uniform Guidance, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Plante & Moran, PLLC

October 9, 2024

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*

Independent Auditor's Report

To Management and the Board of Education
Wayland Union Schools

We have audited, 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, the basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Wayland Union Schools (the "School District") as of and for the year ended June 30, 2024 and the related notes to the basic financial statements, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated October 9, 2024.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as Finding 2024-001, that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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*.

To Management and the Board of Education
Wayland Union Schools

The School District's Response to the Finding

Government Auditing Standards requires the auditor to perform limited procedures on the School District's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The School District's response was not subjected to the other auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion on it.

Purpose of this Report

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

Plante & Moran, PLLC

October 9, 2024

Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required
by the Uniform Guidance

Independent Auditor's Report

To the Board of Education
Wayland Union Schools

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Wayland Union Schools' (the "School District") compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on the School District's major federal program for the year ended June 30, 2024. The School District's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the major federal program for the year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the School District and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the School District's federal program.

To the Board of Education
Wayland Union Schools

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

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

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as Finding 2024-002 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

To the Board of Education
Wayland Union Schools

Government Auditing Standards requires the auditor to perform limited procedures on the School District's response to the internal control over compliance finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The School District's response was not subjected to the other auditing procedures applied in the audit of compliance, and, accordingly, we express no opinion on it.

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

Plante & Moran, PLLC

October 9, 2024

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2024

Federal Agency/Pass-through Agency/Program Title	Assistance Listing Number	Pass-through Entity Identifying Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2023	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2024	Current Year Cash Transferred to Subrecipients
Clusters:										
Child Nutrition Cluster - U.S. Department of Agriculture - Passed through the Michigan Department of Education:										
Noncash Assistance (commodities):										
National Lunch Program Entitlement Commodities 2023-24	10.555	N/A	\$ 154,993	\$ -	\$ -	\$ -	\$ 154,993	154,993	\$ -	\$ -
National Lunch Program Bonus Commodities 2023-24	10.555	N/A	<u>2,785</u>	-	-	-	<u>2,785</u>	<u>2,785</u>	-	-
Noncash Assistance (commodities) subtotal			157,778	-	-	-	157,778	157,778	-	-
Cash Assistance:										
National School Lunch Program	10.555	221960	110,506	110,506	4,078	-	4,078	-	-	-
National School Lunch Program	10.555	231960	126,751	-	-	-	126,751	126,751	-	-
National School Lunch Program	10.555	241960	635,323	-	-	-	635,323	635,323	-	-
Supply Chain Assistance	10.555	240910	<u>87,472</u>	-	-	-	<u>87,472</u>	<u>87,472</u>	-	-
Total National School Lunch Program (incl. commodities) subtotal			1,117,830	110,506	4,078	-	1,011,402	1,007,324	-	-
School Breakfast Program	10.553	231970	185,376	154,601	1,769	-	32,544	30,775	-	-
School Breakfast Program	10.553	241970	<u>175,881</u>	-	-	-	<u>175,881</u>	<u>175,881</u>	-	-
Total School Breakfast Program subtotal			<u>361,257</u>	<u>154,601</u>	<u>1,769</u>	-	<u>208,425</u>	<u>206,656</u>	-	-
Total Child Nutrition Cluster			1,479,087	265,107	5,847	-	1,219,827	1,213,980	-	-
Special Education Cluster - U.S. Department of Education - Passed through the Allegan Area Education Service Agency - Special Education Preschool Grants - IDEA Preschool 2024										
Special Education Preschool Grants - IDEA Preschool 2024	84.173	1004602324	21,246	-	-	-	21,246	21,246	-	-
Medicaid Cluster - U.S. Department of Health and Human Services - Passed through the Allegan Area Educational Service Agency - Medical Assistance Program - Medicaid Outreach - 2023-2024										
Medical Assistance Program - Medicaid Outreach - 2023-2024	93.778	N/A	<u>9,696</u>	-	-	-	<u>9,696</u>	<u>9,696</u>	-	-
Total passed through the Allegan Area Education Service Agency			<u>30,942</u>	-	-	-	<u>30,942</u>	<u>30,942</u>	-	-
Total federal programs clusters			1,510,029	265,107	5,847	-	1,250,769	1,244,922	-	-

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2024

Federal Agency/Pass-through Agency/Program Title	Assistance Listing Number	Pass-through Entity Identifying Number	Award Amount	(Memo Only) Prior Year Expenditures	Accrued Revenue at July 1, 2023	Adjustments and Transfers	Federal Funds/ Payments In-kind Received	Federal Expenditures	Accrued Revenue at June 30, 2024	Current Year Cash Transferred to Subrecipients
Other federal awards:										
U.S. Department of Agriculture - Passed through the Michigan Department of Education - Local Food for Schools Cooperative Agreement Program	10.185	240985	\$ 16,773	\$ 15,373	\$ -	\$ -	\$ 1,400	1,400	\$ -	\$ -
U.S. Department of Education - Passed through the Michigan Department of Education:										
Title I, Part A - Grants to Local Education Agencies:										
Title I, Part A - 2023-2024	84.010	2415302324	376,263	-	-	-	257,959	305,833	47,874	-
Title I, Part A - 2022-2023	84.010	2315302223	311,311	238,595	50,160	-	60,550	10,390	-	-
Total Title I, Part A			687,574	238,595	50,160	-	318,509	316,223	47,874	-
Title II, Part A - Supporting Effective Instruction State Grants:										
Title II, Part A - 2023-2024	84.367	2405202324	70,376	-	-	-	64,060	70,376	6,316	-
Title II, Part A - 2022-2023	84.367	2305202223	56,407	56,407	8,085	(966)	7,119	-	-	-
Total Title II			126,783	56,407	8,085	(966)	71,179	70,376	6,316	-
Title III - English Language Acquisition State Grants - 2022-2023	84.365	2205702324	4,299	-	-	-	-	4,299	4,299	-
Title IV, Student Support and Academic Enrichment Program:										
Title IV - 2022-2023	84.424A	2307502223	24,990	23,447	23,447	(5,548)	17,899	-	-	-
Title IV - 2022-2023	84.424A	2207752023	26,500	-	-	-	21,874	21,874	-	-
Title IV - 2023-2024	84.424A	2407752324	30,396	-	-	-	-	18,002	18,002	-
Total Title IV			81,886	23,447	23,447	(5,548)	39,773	39,876	18,002	-
Education Stabilization Fund:										
COVID-19 GEER Funds K-12-Sec 23c	84.425C	211202	29,500	-	-	-	26,450	26,450	-	-
COVID-19 ESSER II Funds - 98c Learning Loss	84.425D	213782	146,039	81,862	-	-	64,177	64,177	-	-
COVID-19 ARP ESSER III Funds - Discretionary	84.425U	213723	905,189	660,373	217,792	-	457,874	244,816	4,734	-
COVID-19 ARP ESSER III Funds - Formula	84.425U	213713	2,393,135	2,269,443	690,123	-	723,865	58,306	24,564	-
Total Education Stabilization Fund			3,473,863	3,011,678	907,915	-	1,272,366	393,749	29,298	-
Total noncluster programs passed through the Michigan Department of Education			4,391,178	3,345,500	989,607	(6,514)	1,703,227	825,923	105,789	-
Passed through the Ottawa Area ISD -										
Title III, English Language Acquisition State Grants - 2023-2024	84.365	N/A	2,327	-	-	-	2,327	2,327	-	-
Federal Communication Commission - Pass through the Ottawa Area ISD										
COVID-19 - Emergency Connectivity Fund Program	32.009	N/A	61,985	-	-	-	61,985	61,985	-	-
Total passed through Ottawa Area ISD			64,312	-	-	-	64,312	64,312	-	-
Total federal awards			\$ 5,965,519	\$ 3,610,607	\$ 995,454	\$ (6,514)	\$ 3,018,308	2,135,157	\$ 105,789	\$ -

Wayland Union Schools

Reconciliation of Basic Financial Statements Federal Revenue with Schedule of Expenditures of Federal Awards

Year Ended June 30, 2024

Revenue from federal sources - As reported on financial statements (includes all funds)	\$ 2,128,643
Prior year payments recaptured in the current year	<u>6,514</u>
Federal expenditures per the schedule of expenditures of federal awards	<u><u>\$ 2,135,157</u></u>

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2024

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Wayland Union Schools (the "School District") under programs of the federal government for the year ended June 30, 2024. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the School District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the School District.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the Schedule are reported on the same basis of accounting as the basic financial statements. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement, and frequently asked questions, as outlined in the 2020 Compliance Supplement Addendum. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The pass-through entity identifying numbers are presented where available.

The School District has elected not to use the 10 percent *de minimis* indirect cost rate to recover indirect costs, as allowed under the Uniform Guidance.

Note 3 - Grant Auditor Report

Management has utilized the Michigan Department of Education NexSys Grant Auditor Report (GAR) in preparing the schedule of expenditures of federal awards. Differences, if any, between the GAR and the schedule of expenditures of federal awards relate to the timing of payments and the fiscal year to which the payments relate.

Note 4 - Noncash Assistance

The value of the noncash assistance received was determined in accordance with the provisions of the Uniform Guidance and is reported on the schedule of expenditures of federal awards.

Note 5 - Adjustments and Transfers

During the year ended June 30, 2024, there were net adjustments of \$(5,548) in the Title IV Grant (ALN 84.424A) and \$(966) in the Title II, Part A Grant (ALN 84.367), reflecting adjustments made during the year for prior year payments recaptured in the current year.

Schedule of Findings and Questioned Costs

Schedule of Findings and Questioned Costs

Year Ended June 30, 2024

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? _____ Yes X None reported

Federal Awards

Internal control over major programs:

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

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)? X Yes _____ No

Identification of major programs:

Assistance Listing Number	Name of Federal Program or Cluster	Opinion
10.553, 10.555	Child Nutrition Cluster	Unmodified

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

Auditee qualified as low-risk auditee? X Yes _____ No

Section II - Financial Statement Audit Findings

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2024

Section II - Financial Statement Audit Findings (Continued)

Reference Number	Finding
2024-001	<p data-bbox="362 531 805 556">Finding Type - Significant deficiency</p> <p data-bbox="362 581 1479 638">Criteria - The School District's internal control structure should ensure that financial information is complete and accurate.</p> <p data-bbox="362 663 1479 779">Condition - Certain account balances in the School District's books and records for the 2024 fiscal year were not reconciled and reviewed properly for accounts payable cutoff and, thus, an adjustment to the School District's general ledger was discussed with management during our audit process and recorded by management as a result.</p> <p data-bbox="362 804 1479 919">Context - An adjustment identified, as a result of audit procedures, impacted accounts payable and capital outlay expenditures within the School District's governmental funds. This adjustment was corrected by management and is reflected in the School District's June 30, 2024 governmental funds financial statements.</p> <p data-bbox="362 945 1479 1001">Cause - The School District did not perform the proper cutoff analysis on the accounts payable balances for certain building improvement projects.</p> <p data-bbox="362 1026 1479 1115">Effect - Prior to the adjustment, accounts payable in the General Fund did not have accurate balance in accordance with GAAP. The net effect of the adjustment was to increase accounts payable and capital outlay expenditures by approximately \$685,000.</p> <p data-bbox="362 1140 1479 1228">Recommendation - We recommend the School District to review and revise its year-end closing accounting procedures and controls to ensure that financial records are maintained in accordance with generally accept accounting principles.</p> <p data-bbox="362 1253 1479 1362">Views of Responsible Officials and Planned Corrective Actions - The School District agrees with the recommendation. The School District will implement procedures and controls to ensure year-end accruals and review of accounts payable cutoff are reconciled and agreed to underlying records.</p>

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2024

Section III - Federal Program Audit Findings

Reference Number	Finding	Questioned Costs
2024-002	<p>Assistance Listing Number, Federal Agency, and Program Name - 10.553, 10.555 (Child Nutrition Cluster), U.S. Department of Agriculture, National Lunch Program Commodities, National School Lunch Program, Supply Chain Assistance, and School Breakfast Program</p> <p>Federal Award Identification Number and Year - 2022/2023 and 2023/2024</p> <p>Pass-through Entity - Michigan Department of Education</p> <p>Finding Type - Significant deficiency</p> <p>Repeat Finding - No</p> <p>Criteria - According to 7 CFR Sections 225.15(f), 245.1(a), and 245.3(c), any child enrolled in a participating school or summer camp, or attending a SFSP meal service site, who meets the applicable program’s definition of “child,” may receive meals under the applicable program. The School District is required to review data received by/for students regarding their eligibility for free or reduced lunch.</p> <p>Condition - The School District relies on the Infinite Campus software to determine eligibility, but does not currently have a control in place whereby a review of the eligibility of student's applications entered into Infinite Campus takes place, which could result in a student incorrectly being determined as either eligible or ineligible.</p> <p>Questioned Costs - None</p> <p>Identification of How Questioned Costs Were Computed - N/A</p> <p>Context - It was noted that the School District does not have controls in place for the appropriate review of eligibility to occur for applications received. Applications for free and reduced lunch make up less than 20 percent of total eligible students who participate in the program.</p> <p>Cause and Effect - The absence of a secondary review of applications comparing eligibility inputs received and entered into Infinite Campus could result in inaccurate determinations of eligibility.</p> <p>Recommendation - The School District should implement a control where an individual reviews student's eligibility information from applications entered into Infinite Campus for accuracy before final eligibility is determined.</p> <p>Views of Responsible Officials and Corrective Action Plan - The School District agrees with the recommendation. The School District recognizes that relying solely on the Infinite Campus software without an additional layer of verification could lead to errors in determining eligibility. While the system has been generally effective, we agree that enhancing controls will mitigate the risk of incorrect determinations and strengthen our compliance with federal requirements under 7 CFR Sections 225.15(f), 245.1(a), and 245.3(c).</p>	None