

STATE OF NEW JERSEY
DEPARTMENT OF EDUCATION

PATERSON INTERNAL AUDIT UNIT
CALVARY BAPTIST CHILDCARE CENTER

2007-2008 FISCAL YEAR

JANUARY 2009

**NEW JERSEY DEPARTMENT OF EDUCATION
PATERSON INTERNAL AUDIT UNIT
CALVARY BAPTIST CHILDCARE CENTER
2007-2008 FISCAL YEAR**

Distribution List of Final Audit Report

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**NEW JERSEY DEPARTMENT OF EDUCATION
PATERSON INTERNAL AUDIT UNIT
CALVARY BAPTIST CHILDCARE CENTER
2007-2008 FISCAL YEAR**

EXECUTIVE SUMMARY

The Paterson Internal Audit Unit conducted an audit of Calvary Baptist Childcare Center, a provider participating in the Abbott Preschool Education Program, for compliance with the terms of the contract for the 2007-2008 fiscal year.

As a result of the audit, the following deficiencies were noted:

- The provider did not follow the approved budget. As a result, the provider owes the district a balance of \$59,950.06.
- The auditors noted several instances of accounting errors and/or duplicate payments.
- Deficiencies noted in the review of required staff credentials.
- The provider failed to prepare and submit the required field trip plan.

DETAILED FINDINGS

The Paterson Internal Audit Unit reviewed the financial records and supporting documentation in accordance with the executed contract for Calvary Baptist Childcare Center for the period September 2007 through June 2008. During this year, funds were allocated based on a zero-based budget submitted by the provider and approved by the District. A zero-based budget is based on the actual costs of the program. The Abbott budget should reflect actual costs based on a six and a half hour day and 185 day school year.

The audit scope included detailed testing to determine whether or not:

- The day care center had a current license.
- The Abbott employees had criminal history record information (CHRI) results, child abuse record information (CARI) results, Mantoux Tuberculosis (TB) test results, and applicable credentials on file. The contract requires the provider to provide proof to the District, prior to the commencement of the program, that each individual employed by the contracted child care center has had a criminal history background check and that said check indicates that no criminal history record information exists on file in either the Identification Division of the Federal Bureau of Investigation or the State Bureau of Identification, which would disqualify said employee from employment pursuant to law, or that the check reveals a disqualifying offense and the individual has demonstrated rehabilitation.
- The provider properly filed federal and state tax returns.
- The provider maintained a financial system that provides timely, accurate, current and complete disclosure of all financial activities related to the Abbott agreement.
- The provider properly handled cash receipts and disbursements; and completed year-end bank reconciliation for each account handling Abbott funding.
- The provider maintained the proper insurance as required by the contract.

**NEW JERSEY DEPARTMENT OF EDUCATION
PATERSON INTERNAL AUDIT UNIT
CALVARY BAPTIST CHILDCARE CENTER
2007-2008 FISCAL YEAR**

- The provider submitted the proper supporting documentation with the quarterly expenditure reports.

Below is a summary of the audit findings:

CALVARY BAPTIST CHILDCARE CENTER:

Calvary Baptist Childcare Center is a non-profit childcare center providing services to the children of Paterson, New Jersey. The childcare center is part of Calvary Baptist Community Center, Inc. The center is located at 575 E. 18th Street in Paterson and was budgeted to serve a total of 120 Abbott children. The approved 2007-2008 budget totaled \$1,285,882.07.

1. Deficiencies noted in review of the quarterly Expenditure Reports.

The Department of Education (DOE) funds the 6 and 1/2 hour educational component of the Abbott preschool program and the Department of Human Services (DHS) funds the wraparound component.

The Statement of Assurance signed by the Director of the childcare center certifies that the expenditure report is accurate and complete with all supporting documentation. The provider shall submit all supporting documentation including receipts for all expenditures related to Abbott with each quarterly expenditure report. The Paterson Office of Early Childhood shall, based on their review of the quarterly expenditure reports, make prorated adjustments to subsequent monthly payments through the duration of the Abbott contract.

The auditors noted the following deficiencies in the expenditure reports submitted:

- Several budget line items were calculated as under spent, including:
 - Teacher salaries were budgeted at \$382,720.00; however, the auditors calculated expenses totaling \$358,768.01.
 - Classroom technology was budgeted at \$6,400.00; however, the auditors calculated expenses totaling \$14.99 due to the fact that most of the expenses were disallowed because they were incurred during the last week of June 2008. The provider should report the disallowed expenses on the expenditure report for the period ending September 30, 2008.
 - Substitute Teacher Assistants were budgeted at \$9,000; however, the auditors calculated expenses totaling \$1,725.
- The expenditure reports overstated allowable expenditures. The individual line items should be capped to the budgeted amount. For example, the budgeted amount for administrative/indirect costs was \$131,578 but the provider reported expenses totaling \$182,846.

**NEW JERSEY DEPARTMENT OF EDUCATION
PATERSON INTERNAL AUDIT UNIT
CALVARY BAPTIST CHILDCARE CENTER
2007-2008 FISCAL YEAR**

The provider did not spend Abbott funds in accordance with the approved budget. The provider under spent the approved budget by \$59,950.06 (See exhibit A).

Recommendation:

The auditors recommend that the district recovers \$59,950.06 from this provider. In the future, the provider must comply with the terms of the contract by submitting accurate quarterly expenditure reports. Expenses for individual line items should be capped at the budgeted amount(s).

2. The auditors noted several instances of accounting errors and/or duplicate payments.

The auditors noted several instances of accounting errors and/or duplicate payments including:

- The account "Field Trip Admission Daycare" included duplicate entries for "Phillip & Henry" for the amount of \$379.00. The account "Field Trip w/Transportation" included duplicate entries for "Jigget Transportation" for the amount of \$800.00. The payments, while made only one time, were incorrectly entered twice in the general ledger.
- The auditors review of invoices revealed evidence of duplicate payments to "Williams Scotsman" for the rental of mobile classroom units. In the general ledger the provider posted and subsequently paid \$3,617.92 (ck#9113) for the rental of mobile units. Furthermore, they paid \$2,367.66 (ck#9166) for the same goods/services. The applicable invoice numbers are 74673312, 746671018, 74673291, and 74673849 which were paid with both checks.
- The auditors noted several instances where sick, personal, or vacation time was not properly recorded in the payroll registers. In one (1) instance, the payroll register indicated regular pay for a teachers assistant who was on vacation for a week (B.F. 11/2/07). In addition, while it appears that there is a different code for each job title in the payroll registers, there is no "class code" or "department code" to distinguish the employee as an Abbott employee rather than an employee of the Community Center.
- The auditors noted hand written adjustments on the monthly billing for health benefits. These adjustments were due to changes in the level of coverage and the addition and/or deletion of employees. The auditors observed that in some instances if the change was not manually adjusted on the invoice the wrong amount was paid to the vendor. It typically takes 3-4 months before the invoice is corrected by the vendor.

**NEW JERSEY DEPARTMENT OF EDUCATION
PATERSON INTERNAL AUDIT UNIT
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Recommendation:

The auditors recommend that the provider implements sound fiscal controls to prevent duplicate entries in the general ledger and duplicate payments. In order to achieve sound fiscal controls, the provider must properly categorize Abbott related expenses and provide accurate descriptions of such expenses in the general ledger. In addition, all sick, personal and vacation time must be properly recorded in the payroll registers. The provider should also implement the use of different department or class codes for payroll reporting purposes. The provider should contact the benefits vendor to inquire about procedures to expedite any billing changes to avoid any potential over/under payments.

3. Deficiencies noted in the review of required staff credentials.

In accordance with the 2007-2008 Abbott Preschool contract, providers must obtain the appropriate credential documentation, a CARI background check and a CHRI fingerprint background check for all staff members who will be working at the center on a regularly scheduled basis in order to secure a new or renewal license. Staff members whose duties require contact with children for at least 20% of the center's weekly operating hours shall take a Mantoux Tuberculin skin test.

The auditors reviewed the personnel files for 32 Abbott employees employed by Calvary Baptist during the audit period of September 2007 to June 2008, and found the following deficiencies:

- The CARI check was not completed for two (2) former employees. One (1) was terminated August 29, 2007, re-hired March 3, 2008 and resigned August 29, 2008. The other was employed less than one (1) month. In addition, the auditors noted that the CARI checks were not performed timely and/or in correspondence with the hire dates of twenty current employees. The CARI checks are dated between two (2) years prior and two (2) years after the hire date. Also, the auditors found CARI checks that were dated seven (7) months prior to seven (7) months after the hire dates of three (3) terminated employees.
- The CHRI check was not completed for one (1) employee who was employed less than one (1) month. In addition, the auditors noted that the CHRI checks were not performed timely and/or in correspondence with the hire dates of fourteen current employees. The CARI checks are dated between two (2) years prior and six (6) years after the hire date. Also, the auditors found CHRI checks that were dated one and a half years (1.5) prior to six years (6) after the hire dates of three (3) terminated employees.
- T/B test results were missing for two (2) former employees. In addition, the auditors noted that the T/B tests were not performed timely and/or in

**NEW JERSEY DEPARTMENT OF EDUCATION
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correspondence with the hire dates of sixteen current employees. The T/B tests are dated between fifteen years prior and six (6) years after the hire dates. Also, the auditors found that T/B tests were dated two (2) years after the hire dates of two (2) terminated employees.

Recommendation:

The auditors recommend that the district Office of Early Childhood ensures that all required staff credentials are on file; and obtain all of the missing information from the provider. The auditors also recommend that the provider obtain all required documentation timely. In addition, the provider should not accept documents dated prior to the employee's hiring date or that are associated with a former employer. The provider should instruct the employees who had a T/B test dated prior to their hire date to be re-tested.

4. The provider failed to prepare and submit the required field trip plan.

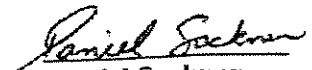
The "private provider one year budget instructions and guidance school year 2007-08" (page # 9), state that "Each community provider must submit a field trip plan to their contracting district as part of the budget submission. The plan must detail each trip by destination and cost. Each trip must be justified by an explanation of how it will be integrated with classroom activity and the district's comprehensive preschool curriculum. The plan must adhere to the *Preschool Teaching and Learning Expectations: Standards of Quality* and Field Trip Guidance issued by the Office of Early Childhood Education. Plans must be available for Department review and kept on file at the district." The provider did not prepare and submit this required information nor did the Office of Early Childhood request it from the provider.

Recommendation:

The auditors recommend that in the future the provider prepare the required field trip plan as part of the budget submission. In addition, the district Office of Early Childhood must require all providers to prepare and submit this information as required by the Department of Education.

Auditors:
Nahid Nipa

Submitted by:


Daniel Sackner
Supervising Auditor

Approved by:


Steven Hoffmann
Coordinating Auditor

CALVARY BAPTIST CHILDCARE CENTER
2007/2008 FISCAL YEAR
BUDGET VS. ACTUAL

Category	YTD Quantity	Unit Cost / Average Unit Cost	DOE Share of District Shared Costs	Abbott Share of Abbotts/Abbey Costs	Total Cost	Program's exp report	YTD per Auditors	Budget per Auditors	Variance - Amount Due Each
ABBOTT EDUCATIONAL PROGRAM									
Certified Teacher Salary	2	\$49,865	100.00%	100.00%	99,730.00	\$85,136	356,768.01	23,951.99	\$23,952
BA Teacher Salary-ARRte	6.00	\$47,165	100.00%	100.00%	282,990.00	\$277,548			
Teacher Assistant Salary	8	\$23,284	100.00%	100.00%	186,272.00	\$186,659	185,918.84	353.16	\$353
Floating Teacher Assistant Salary	1.93	\$23,284	100.00%	100.00%	\$1,045.38	\$30,633	30,509.52	635.82	\$536
Teacher/Asst Teacher Benefits	17.00	\$7,161	100.00%	100.00%	121,756.00	\$115,466	119,187.52	2,538.49	\$2,538
Substitute Teacher Daily Rate	8.00	\$1,650	100.00%	100.00%	13,200.00	\$13,052	10,165.00	3,035.00	\$3,035
Substitute Assistant Daily Rate	6.00	\$1,125	100.00%	100.00%	6,750.00	\$3,105	1,725.00	7,275.00	\$7,275
Classroom Materials and Supplies	8.00	\$2,000	100.00%	100.00%	16,000.00	\$11,504	9,243.04	6,756.96	\$6,757
Classroom Technology	8.00	\$800	100.00%	100.00%	6,400.00	\$5,601	14.99	6,385.01	\$6,385
Field Trips w/ Transportation	120.00	\$75	100.00%	100.00%	9,000.00	\$10,019	7,873.00	1,127.00	\$1,127
Family Worker Salary	2.67	\$25,837	81.63%	100.00%	\$6,243.20	\$57,067	56,243.00	0.20	\$0
Food-Related Costs (CACFP participant, non-reimbursable costs)									
Food (for Abbott children)		\$12,594	100.00%	100.00%	12,594.40	\$56,889	12,594.40	0.00	\$0
Food Worker Salary (cook)	1.00	\$19,833	75.51%	100.00%	14,875.78	\$24,010	14,975.78	0.00	\$0
Food Worker Salary (cook asst)	0.52	\$16,955	75.51%	100.00%	4,267.62	\$9,613	3,972.38	295.23	\$295
Employer Payroll Taxes (For Abbott Educational Program Positions only)									
Social Security (6.20%)					43,258.88	\$42,561	40,324.03	2,934.86	\$2,935
Medicare (1.45%)					10,117.00	\$9,954	9,430.62	686.38	\$686
Unemployment (2.80%)					15,536.27	\$18,221	14,467.03	5,069.24	\$5,069
Disability (0.50%)					3,489.62	\$3,432	2,832.04	656.58	\$657
SUBTOTAL, Abbott Educational Program Costs					939,855.11			939,856.11	
Preschool Center Director Salary/Benefits and Facilities Costs									
Director Salary	1.00	\$106,271	75.51%	100.00%	82,510.76	\$82,511	82,510.78	0.00	\$0
Social Security (6.20%)					5,115.67	\$5,116	5,115.67	0.00	\$0
Medicare (1.45%)					1,196.41	\$1,195	1,196.41	0.00	\$0
Unemployment (2.80%)					2,310.90	\$2,310	693.10	1,617.20	\$1,617
Disability (0.50%)					412.56	\$413	138.50	274.06	\$274
Director Benefits	1.00								
Family Worker Benefits	2.67								
Food Worker Benefits (cook)	1.00								
Food Worker Benefits (cook asst)					23,070.01	\$29,449	23,070.01	0.00	\$0
Rent, Mortgage, Other Space Costs		\$116,707	75.51%	100.00%	88,125.48	\$73,815	88,125.48	0.00	\$0
All Other Allowable Administrative Support/Indirect Costs (14%)		\$174,254	75.51%	100.00%	131,579.72	\$182,846	191,579.72	0.00	\$0
SPECIAL REQUESTS (List each request on a separate line. Attach Special Request form for each.)									
security					15,706.08	\$20,194	15,248.18	457.90	\$458
Instructional Supplies @\$500 per classroom					-4,000.00		-4,000.00	-4,000.00	-\$4,000
DOE Total Cost Less District Adjustments					1,285,882.07	1,353,517.00	1,221,932.02	59,950.06	\$9,950.06

**NEW JERSEY DEPARTMENT OF EDUCATION
OFFICE OF FISCAL ACCOUNTABILITY AND COMPLIANCE
EARLY CHILDHOOD EDUCATION LIMITED REVIEW RESPONSE
CORRECTIVE ACTION PLAN**

CAP# _____

NAME OF SCHOOL DISTRICT PATERSON PUBLIC SCHOOL DISTRICT COUNTY: PASSAIC

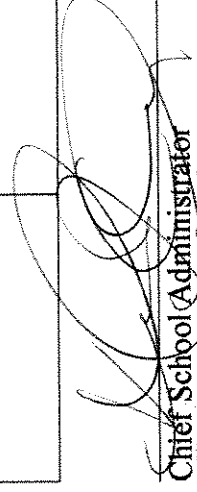
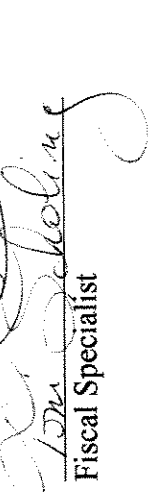
TYPE OF EXAMINATION: Abbott Early Childhood Education Program
Office of Fiscal Accountability and Compliance (OFAC)
DATE OF BOARD MEETING: January 21, 2009 OFAC Case # _____

PROVIDER CONTACT INFORMATION: Name of PROVIDER Calvary Baptist Preschool NAME OF DIRECTOR Ms. Dorothy Rowe

Address of Provider 575 E. 18th Street Paterson, NJ 07514

TELEPHONE NUMBER (973) 278-4130 FAX NUMBER _____

FINDING/ RECOMMENDATION NUMBER	FINDING	CORRECTIVE ACTION	METHOD OF IMPLEMENTATION	INDIVIDUAL RESPONSIBLE FOR IMPLEMENTATION	COMPLETION DATE OF IMPLEMENTATION
1	Deficiencies noted in review of the quarterly Expenditure Report.	The District will recover \$59,950.06 from the Provider. The District will advise the Provider to comply with the terms of the contract by submitting accurate quarterly Expenditure Reports.	Reduction of monthly tuition payments. Direct the Provider to comply with the contract. Continue detailed review of the books/records to ensure compliance.	Susana Peron	June 2009


Chief School Administrator

Fiscal Specialist

1/15/09 Date
Board Secretary/Business Administrator
1-14-09 Date
Provider Date

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OFFICE OF FISCAL ACCOUNTABILITY AND COMPLIANCE
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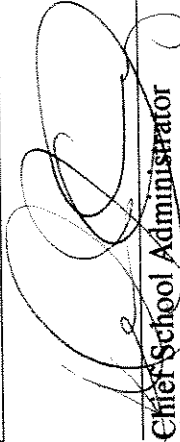
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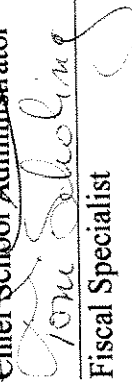
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2	The auditors noted several instances of accounting errors and/or duplicate payments.	The District will advise the Provider to implement fiscal internal controls to prevent errors/duplicate entry payments. The District will direct the provider to use appropriate categories and descriptions of expenses in the General Ledger and to	Review books and determine implementation of fiscal controls. Abbott cost center with categories and descriptions of expenses. Payroll Ledgers with appropriate time-off records.	Susana Peron	June 2009


Chief School Administrator


Fiscal Specialist

11/15/09

Date

Board Secretary/Business Administrator

Date

1-14-09

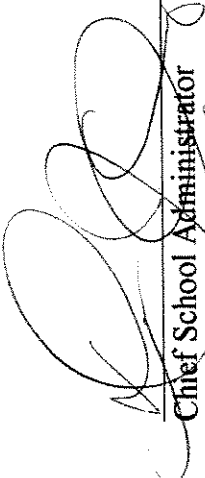
Date

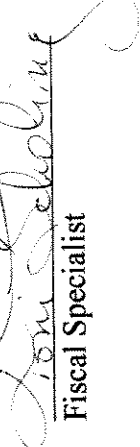
Provider

**NEW JERSEY DEPARTMENT OF EDUCATION
OFFICE OF FISCAL ACCOUNTABILITY AND COMPLIANCE
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2 Cont.		record correct sick, personal and vacation time in the Payroll Ledgers. The District will advise the Provider to implement an Abbott cost center or class for Abbott payroll. The District will advise the Provider to request timely billing changes from their vendors.			


Chief School Administrator


Fiscal Specialist

1/15/09
Date

Date

1/15/09
Date

Board Secretary/Business Administrator
Provider

1-14-09
Date

Date

**NEW JERSEY DEPARTMENT OF EDUCATION
OFFICE OF FISCAL ACCOUNTABILITY AND COMPLIANCE
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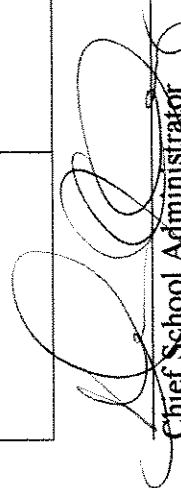
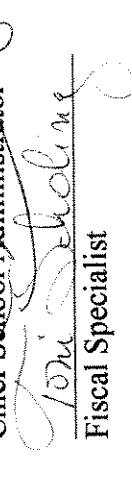
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3	Deficiencies noted in the review of the required staff credentials.	The District will continue to review centers' documentation for CHRI and CARI's to ensure appropriate and timely clearance for background checks are obtained. The District will inform Providers that background checks are	Continue to review centers background checks. Advise Providers to require new staff background checks and TB tests.	Susana Peron	June 2009

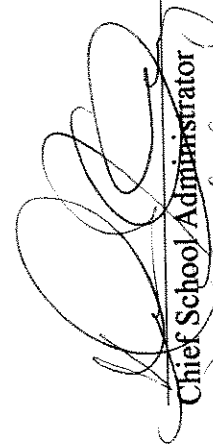

Chief School Administrator

Fiscal Specialist

1/15/09 Date Board Secretary/Business Administrator
1-14-09 Date Provider
1/15/09 Date

**NEW JERSEY DEPARTMENT OF EDUCATION
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3 Cont.		required for all new staff. Also, TB tests must be performed prior to the hiring date. Staff who had a TB test several months prior to the hire date should be re- tested.			


 Chief School Administrator
 Tomi Schobling
 Fiscal Specialist

1/15/09

Date

 Board Secretary/Business Administrator

Date

1-14-09

Date

Provider

Date

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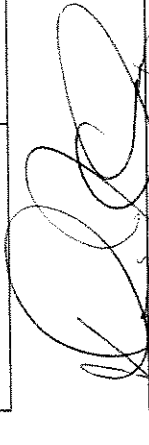
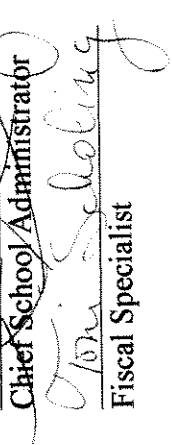
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4	The Provider failed to prepare and submit the required field trip plan.	The District has obtained the centers' field trip plans for FY 2008-2009.	CAP implemented field trip plans are filed within the Department of Early Childhood Education.	Susana Peron	June 2009


Chief School Administrator

Fiscal Specialist

1/15/09 Date Board Secretary/Business Administrator
1-14-09 Date Provider
1/15/09 Date