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CLARK COUNTY
WASHINGTON

AUDITOR
GREG KIMSEY

REPORT ON AUDIT SERVICES' CASH HANDLING REVIEWS

2003

**Clark County Auditor's Office
Audit Services**

Report # 04-1

January 26, 2004

**A Report on the Role of Audit Services in Loss Investigation, Internal
Control Cash/Cash Receipting Reviews, and Training Provided
January through December 2003**

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The Auditor's Office, by ordinance¹, is required to assist management in the effective discharge of their duties, and, in regard to cash assets, is authorized to

- review internal controls and accounting records with the intent of evaluating the security of county assets,
- appraise the adequacy and completeness of internal controls,
- recommend actions that help to safeguard public funds, and
- provide recommendations for increased efficiencies.

As part of those responsibilities, Audit Services, the internal audit function of the Auditor's Office, routinely provides consultation to management on control issues, performs cash and cash receipting reviews throughout the county, and provides training to staff on best practices in the area of cash handling.

The attached report provides a summary of all the internal control and cash-related review work² that Audit Services completed in 2003. This report includes summary information on

- the losses experienced during this year,
- a discussion of recommendations that were made during our cash reviews, and
- a summary of the training that Audit Services provided to staff throughout the county.

We are distributing this report to selected county elected officials, department heads and deputies, administrators, and finance managers in county departments, as well as all members of the Audit Oversight Committee.

If you have any questions, please feel free to contact Linda Bade at 360-397-2310, extension 4790.

This report can be found on the Auditor's Office web page at www.clark.wa.gov/auditor. Copies of the report can be requested from the Auditor's Office, at 360-397-2241.

¹ Clark County Code 2.14.010 through 2.14.030.

² Review work differs from audit work in the level of detail and extent of scope for a given project. We limit the extent of testing for cash-related transactions, while still providing assurance that funds are well managed and adequate controls are in place.

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CASH HANDLING REVIEWS

Table of Contents

Results in Brief.....	3
Loss Investigations	4
Cash Controls and Handling.....	5
Cash Reviews are based on Risk Analysis	6
Cash Reviews Completed	7
Our Recommendations	8
Security of Fund and/or Records – Seven Recommendations	8
Reconciliation/Replenishment of the Fund – Six Recommendations	8
Appropriate Review by Management – Six Recommendations	9
Deposits – Four Recommendations.....	9
Written Procedures – Four Recommendations	10
Cancellation of Petty Cash Receipts – Four Recommendations.....	10
Separation of Key Duties – Four Recommendations	10
Sequence of Receipts – Two Recommendations	11
Endorsement of Checks – Two Recommendation.....	11
Other Observations and Recommendations	11
Training Opportunities Provided	12
Currency Security Features/How to Identify Counterfeit Currency	12
Annual Fraud and Internal Control/Life Changing Events	12
Conclusions	13

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CASH HANDLING REVIEWS

Audit Services has audit responsibilities for programs and internal control reviews within the county. Specific to internal controls, Audit Services performs reviews of cash handling and receipting functions. To further assist management in implementing appropriate controls, Audit Services annually provides training related to internal controls over cash-handling operations. In addition to these responsibilities, Audit Services acts as the liaison between county departments and the Washington State Auditor's Office (SAO) in cases of suspected or known loss or theft of funds¹. This report summarizes the results of work related to these responsibilities.

To address its responsibilities for reviewing cash handling and receipting, Audit Services annually plans and conducts *unannounced* reviews of cash funds and cash receipting functions throughout the county. These reviews help safeguard public funds, provide follow-up on previous recommendations, and educate management and staff of the importance of internal controls. Staff in Public Works, Community Development, Community Services and Corrections, and the Sheriff's Office have taken proactive steps to perform their own cash handling reviews, and we commend them for these efforts. These offices have provided copies of their work to supplement our own and their results have been included in our analysis.

Audit Services provides training to county supervisors and managers on internal controls and their role in the prevention and detection of fraud or theft on an annual basis. Training includes bringing in outside experts to lead discussions related to detected frauds/thefts, principally in other jurisdictions, and the controls that helped to detect them as well as controls that help to prevent them.

Results in Brief

During the year the county experienced five losses of cash, varying from acceptance³ of counterfeit money to fraud, estimated as \$2,243. In these five situations, adequate internal controls were missing. The county is required to notify SAO if fraud or theft are known or suspected, and upon notification, Audit Services acts as the liaison for the county. We perform limited audit work to understand the situation, assist the staff in assessing internal controls, and provide a summary report to management and the SAO with our

¹ The Revised Code of Washington (RCW), 43.09.185, requires that any suspected or known loss be reported to the Washington State Auditor's Office immediately. The Auditor's Office acts as the liaison between county departments and the SAO in making any necessary reports.

recommendations for improvements. In all these cases, identified controls were put into place to help prevent repeat situations.

We completed reviews of 60 of the 71 cash funds or cash receipting responsibilities in the county. In addition, one fund was reviewed by its own management and another by the SAO, bringing the number of funds reviewed to 62 – or 87 percent of the total. We made recommendations that were designed to strengthen controls over cash handling for 38 of the funds reviewed. These recommendations included reconciling or replenishing funds on a routine basis, and providing proper security over cash. We also made recommendations to improve cash-related *management controls*. For example, we recommended closure of accounts with no activity and escheatment procedures² for accounts with large numbers of outstanding checks.

We provided training for cashier and management staff to help ensure that staff would be familiar with the security features of the new United States currency issued in October 2003. This training was hosted in conjunction with the county's Treasurer's Office. Held in August, we obtained speakers from the Portland Branch of the U.S. Federal Reserve and officers from the Clark County Sheriff's Office to provide training to 88 individuals during three 1 ½ hour sessions.

Our annual fraud and internal control training, entitled "*Life Changing Events*," provided management level staff with "real life" examples of what can go wrong and discussed resources available in the county to handle these types of "life changing events." This training opportunity provided four hours of continuing professional education to certified staff in attendance.

Loss Investigations

The Revised Code of Washington, 43.09.185, states that state agencies and local governments shall immediately report to the state auditor's office known or suspected loss of public funds or assets or other illegal activity. The county's Auditor's Office acts as liaison between departments and the SAO in reporting and acting on instances of known or suspected theft, fraud or other illegal actions. Audit Services gathers pertinent information on the situation and may obtain additional data before contacting the state. Often intervention by Audit Services, with a resulting report to the state, may suffice. In some situations, the state may come in and perform additional work to determine if sufficient controls have been put into place to deter further loss/fraud.

² Escheatment is the process of sending unclaimed funds to the Washington State Treasurer's Office for possible claim by rightful owners.

When losses are identified by controls that are in place and as a result, caught quickly, they usually do not have as detrimental an affect on the county as a whole. However, when losses are not quickly identified, the amount of the loss and the subsequent investigation can be costly and time-consuming to the organization. In 2003, Audit Services conducted in-depth investigations for two of the five losses experienced by the county, and less time-consuming reviews for the remaining three situations.

- One investigation, with a loss estimated at \$1,728, resulted from unsupported adjustments made to revenue. Management realized that certain duties could not be adequately separated to prevent these, and instituted closer supervision of staff work. A new computer system is expected to have the necessary controls to prevent such unsupported adjustments in the future.
- Audit Services performed a review following another office's own internal review of a \$240 loss; both the internal review report and Audit Services review provided suggested improvements that were subsequently implemented.
- The remaining losses were investigated by the county's Sheriff's Office, and consisted of one known theft, one instance of counterfeit being taken in, and the last, a loss unable to be attributed to theft.

In total, we estimated a loss to the county of \$2,210, none of which has been recovered to date.

In each of these investigations, internal controls and risk assessment evaluations were performed and the department operations were reviewed to verify the noted loss. We observed cash handling operations, reviewed written procedures, tested reconciliations, and performed other steps as necessary to determine appropriate recommendations for improvements to internal controls. In each case investigated, our recommendations were implemented, even before the investigation was completed.

Cash Controls and Handling

In 2003, Clark County and its closely affiliated agencies had a total of 14 petty cash funds, 27 change funds, 16 checking accounts, and 14 other areas responsible for receipting payments. Employees located in various facilities throughout the county manage these seventy-one areas. During 2003, 62 of the funds/receipting responsibilities were reviewed resulting in 71 recommendations

for 38 of the funds.³ Our work with petty cash funds, change funds, checking accounts and receipting functions includes balancing cash to supporting records and performing a limited review of those controls associated with the processing and depositing of payments received by county departments.

Our review work focused on determining that

- all funds were at their authorized amounts,
- procedures and practices were in place to ensure funds are properly safeguarded and accounted for, and
- transactions are routinely approved and records are maintained which adequately support the administration and activity within the fund.

Staff in several county departments that routinely review their own cash handling functions provide us with documentation of their results. In addition, the SAO may perform and share similar reviews during the course of their financial audit. In 2003, SAO mainly relied on our work. However, they did review one cash handling area in the county and had no findings for that fund. These results were included in our analysis.

A summary of our work and recommendations, by account with recommendations categorized, is provided in the attached exhibit.

Cash Reviews are based on Risk Analysis

In accordance with our audit work plan, approved by the Audit Oversight Committee⁴, Audit Services plans for and conducts reviews of selected funds and cash receipting responsibilities. In selecting funds for review, we consider

- the date and nature of the last review;
- findings from the last review;
- financial exposure (amount);
- type of fund or account;
- management oversight of the fund; and the
- fund status (e.g. whether the account is new).

These factors plus any other information that comes into the office related to department operations and concerns expressed by management or external auditors, allow us to determine where to concentrate our efforts. In some

³ Audit Services reviewed 59 of the total funds, of which departments also reviewed 6, for a total of 60 funds reviewed in-house. SAO reviewed one additional fund at the Health Department, bringing the total to 62 county funds reviewed in 2003.

⁴ Audit Services' work plan is prepared for and approved by the Audit Oversight Committee approximately every 18 months. There are three members on the committee: one County Commissioner, the Auditor, and one county citizen. In addition, the current committee has one honorary member from the community. The County Administrator and the County Finance Director serve the committee, as does the Operations Review Manager, who is in charge of audit and review work for Audit Services.

instances, department managers are proactively reviewing their own cash receipting functions and sharing their results with Audit Services. We commend these actions on the part of the financial management in Public Works, Community Development, Community Services and Corrections, and the Sheriff's Office.

Our work consists of an ***unannounced on-site visit to the department***, review of department procedures (if available), observation of the cashiering function and transactions, completion of an internal control checklist, balancing of the cash to the records at the point in time of our review, and providing a summary of our results in a memo to the department manager. In some cases, we judgmentally sample transactions for review to determine if procedures are being followed.

More extensive reviews are performed in cases of loss or suspected loss, as discussed above.

Cash Reviews Completed

During 2003, we focused on reviewing funds to ensure that each fund or receipting responsibility is fully authorized, well managed, with adequate controls in place. This is especially important for any new funds or receipting responsibilities that are undertaken by county departments.

The table below provides a summary of the types of funds within the county and their authorized amounts. In some instances the full authorized amount is not held by the fund.

Table 1: Funds by Type

Type of Fund	Number in County	Authorized Amount
Checking account	16	\$131,500
Cash Receipting	14	-
Change Funds	27	\$11,945
Petty Cash	14	\$55,650
Total	71	\$199,095

We had no recommendations related to the need to reconcile the cash and check composition of deposits, which is an important control over cash and checks submitted for payment to the county and processed as deposits. This was an issue discussed in our fraud/theft training in previous years, and managers appear to have taken it seriously.

The remaining functions we reviewed appeared well-managed, with adequate controls in place.

Our Recommendations

We categorized our recommendations, first by requirements from BARS, and then in a general observation/recommendation category. Based on our reviews, we had recommendations and observations related to

- security of the funds and/or records (seven),
- reconciliations/replenishment⁵ (six),
- appropriate review by management (six),
- deposits⁶ (four),
- written procedures (four),
- cancellation of petty cash receipts (four),
- separation of key duties (four),
- sequence of numbered receipts issued (two),
- endorsement of checks (two),
- review voided transactions (one), and
- other observations and recommendations (31).

Security of Fund and/or Records – Seven Recommendations

Maintaining adequate security over county resources is a front-line defense against fraud and theft. Records also need to be adequately safeguarded. In seven instances we found weaknesses related to the security over cash and checks. In two instances we recommended that county assets – cash and checks – be kept in a separate locked container, and that no other non-county valuables be kept in that same container. For example, if a change fund is kept in a locked box, this same box should not contain the staff’s coffee fund, or donations to a charitable cause. Such actions “mix” the county and non-county funds, blurring the distinction of ownership, and should not be done.

We also recommend that keys to locked containers not be kept in readily available drawers or in open areas. Keys should be kept secured, and only authorized staff should be aware of their location. Additionally, checks and cash should be placed in a secured location if staff are not present and directly working with these assets.

Reconciliation/Replenishment of the Fund – Six Recommendations

The Budgeting, Accounting and Reporting System (BARS) manual spells out requirements related to the reconciliation and replenishment of cash funds.⁷

⁵ Both the reconciliation and replenishment of cash funds are required by BARS, as issued by the Washington State Auditor’s Office.

⁶ Deposits are to be made in a timely manner, in accordance with BARS.

⁷ BARS, vol. 1, part 1, chapter 3, page 8.

Specifically, BARS requires that the amount in cash is periodically counted and reconciled by someone other than the custodian. Funds should be replenished monthly by warrant or check, and should be subject to the same review and approval as processed invoices.⁸

We made recommendations for staff to follow these BARS requirements in seven of our reviews. Routine replenishment procedures provide management with an opportunity to review fund activities and check for compliance with requirements. We found five funds that were not reconciled and replenished routinely, and one fund that was not replenished at the end of the previous year. Cash should always be replenished at the end of the fiscal year so that expenses will be reflected in the proper accounting period.

Appropriate Review by Management – Six Recommendations

In cases where we had repeat findings, we recommended that management become involved to adequately address our recommendations. In one instance we found that a fund was not being routinely and adequately reconciled. Because this is an important control to guard against fraud and theft, we recommended that management be involved. Management was responsive and adequately addressed the recommendation for change.

In another case, we recommended that management add a reconciliation of monthly billings against the operation's schedule to ensure that the county receives all revenues to which it is entitled. This was a first-time recommendation to which management agreed.

Deposits – Four Recommendations

Deposits are to be made in a timely manner, generally within one business day. In four of our reviews, we found that departments were not making deposits in accordance with BARS.⁹ Specifically, BARS requires that monies collected should be deposited once every twenty-four hours, unless the treasurer grants an exception. The State Auditor's Office staff have allowed that monies collected on a Friday can be deposited on the following Monday, without need for specific exception.

Additional requirements related to deposits are that they be made "intact" so that the composition of check and cash received matches the mode of payment listed

⁸ Some petty cash funds, with few expenditures can be replenished quarterly, but no less than annually.

⁹ BARS, Vol. 1, part 3, chapter 2, page 4.

on the deposit slip and related receipt forms. Checks are to be restrictively endorsed "For Deposit Only" immediately upon receipt. These are examples of good internal controls related to deposits that help to prevent and detect fraud and theft.

Written Procedures – Four Recommendations

Written procedures establish rules for staff to follow for handling cash (or checks), and processing records related to that cash. These constitute one important way for management to set the appropriate "tone at the top", enforcing the importance of internal controls to safeguard the county assets – both cash and personnel. In four instances, we recommended that departments institute, revise, or update written procedures over the processing and handling of cash/checks. In one of these instances, we recommended that the procedures better define duties and provide for appropriate separation of key duties in the handling of cash.

Cancellation of Petty Cash Receipts – Four Recommendations

One significant control over petty cash receipts for expenditures is that they should be marked as "cancelled" once they are paid. This prevents re-use, accidental or otherwise, and prevents confusion for the custodian of the petty cash fund. We made four recommendations that petty cash receipts be marked cancelled.

Separation of Key Duties – Four Recommendations

There are several internal controls related to separation of key duties relevant to cash receipting that are designed to properly account for and safeguard cash receipts. The BARS manual covers these controls under Chapter 2, Revenues and Receipts, Section C, Cash Receipting.

We found instances where mail is not opened by two employees and a log or list of cash and checks received is not prepared. When this cannot be accomplished due to limited staffing, the department should implement a system of supervisory review of the remittance (log) and bank deposits.

Another control involves the preparation of the bank deposit. Bank deposits should be prepared by someone other than the person who receives the payments (cash/checks). If this is not possible due to limited staffing, a system of supervisory review should be initiated.

Sequence of Receipts – Two Recommendations

Receipt forms should be pre-numbered and imprinted with Clark County's name. In addition, all receipts, manual or automated, should be issued in sequence.¹⁰ We found two instances where receipts were not issued in sequence.

Endorsement of Checks – Two Recommendation

We found two instances where checks were taken into the department, but not restrictively endorsed immediately upon receipt. In both instances, no log was being created to account for these checks, mail was not opened by two employees, and the checks were not endorsed until later in the day when the deposit was made up. In both instances, we recommended that checks be endorsed immediately upon receipt. This provides a restriction on the check, designed to help ensure that funds are appropriately accounted for.

Other Observations and Recommendations

There were several other observations and recommendations that we did not place in the categories discussed above. These included the following:

- three funds were short – \$10.15, \$2.50 and \$0.02 – and one fund over -- \$0.10 -- during our cash counts;
- four funds were missing authorization documentation -- we recommended that staff draft a staff report to the Board for appropriate authorization;
- a cash machine appeared to be malfunctioning and may not be giving proper change to citizens;
- we recommended two fund custodians obtain and have on hand a copy of the bank signature card on hand to ensure that staff know who authorized signers are;
- in two instances the custodial record needed to be updated;
- four instances where we recommended that the custodians have keys to the safe changed as a result of staffing changes;
- one instance we recommended an escheatment process;
- we recommended that two accounts be closed due to non-use;
- we recommended in two instances that non-county funds/assets be kept separate from county money;
- we recommended that one department create a check log and routinely reconcile it to the general ledger;
- we recommended that one office create a log of cash received through the mail to be reviewed by management; and

¹⁰ BARS, vol 1, part 3, chapter 2, page 4.

- we recommended that one department have staff who prepare bank or Treasurer's deposit slips, sign them, as required by the State Auditor's Office.

Training Opportunities Provided

During 2003, Audit Services provided two formal training opportunities to staff in the county, as well as personal, one-to-one consultations as requested. The first training was designed to ensure that cashier and management staff would be familiar with the security features of the new currency issued in October 2003. The second was for management and supervisors on fraud and internal controls.

Currency Security Features/How to Identify Counterfeit Currency

We obtained a speaker from the Portland Branch of the US Federal Reserve along with officers from the Clark County Sheriff's Office to provide training to about 88 individuals in three 1 ½ hour sessions. Attendees included cashier staff from the Treasurer's Office, Auditor's Office, Sheriff's Office, and Community Services and Corrections, Community Development, District Court, and the City of Vancouver, among others.

We were provided with information on the security features of US currency through a formal presentation that included examination of counterfeit currency. A sample of the new \$20 bill was available for staff to look at.

This training was held in the Commissioner's Training room on July 18, 2003, hosted by the Auditor's Office in conjunction with the Treasurer's Office.

Annual Fraud and Internal Control/Life Changing Events

Our annual fraud and internal control training this year was subtitled "Life Changing Events". Our speaker was the Chief, Internal Audit, Oregon State Department of Transportation. He provided insights to the types of problems involved in frauds and thefts in his two-hour presentation. Our first panel presentation provided management level staff with "real life" examples of what can go wrong from county staff that have had experience with either a fraud/theft or problematic internal controls. To provide answers to the question of where can we go for help, our second panel -- from Human Resources, Prosecuting Attorney, Sheriff's Office and Auditor's Office -- provided information on the resources available from the county to help deal with this type of life changing event.

This training was held in the Commissioners' Hearing Room on December 12, 2003, and provided four hours of continuing professional education to certified staff throughout the county. A tape of this event is available for viewing from the Auditor's Office.

Conclusions

Audit Services' staff provide a variety of services to all county departments and offices related to the safeguarding of cash assets. Our review of cash funds and receipting functions throughout the county helps to ensure that the public's assets are secure, Board policies are being followed, and that appropriate internal controls are in place. Further, this work helps to identify training needs which can be handled within a department or provided by the Auditor's Office on request.

We wish to thank all the staff with whom we worked during the course of the year – either on an investigation, in performing a cash/cash receipting review, or those who assisted in hosting training opportunities for county staff. **We commend** those proactive managers in Public Works, Community Development, Community Services and Corrections, and the Sheriff's Office for the work that they do to review and manage their funds.

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Department (1)	Type of fund (2)	No testwork in 2003	No recommendations	Reviewed by State Auditors in 2003	RECOMMENDATIONS (3)												
					Develop written procedures	Reconcile cash & check composition	Reconcile & replenish fund according to BARS	Make deposits in accordance with BARS	Management review	Secure fund and/or related records	Cancel receipts to prevent reuse	Separate key duties	Endorse checks when received	Refund due to Treasurer	Review sequence of issued receipts	Review voided transactions	Other
PA - NSF Diversion	CK	<input checked="" type="checkbox"/>															
Parks - Downtown receipts (Admin)	CR	<input checked="" type="checkbox"/>															
Parks - Frenchmans Bar Park	CH						<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>								<input checked="" type="checkbox"/>
Parks - Lewisville Park	CH																<input checked="" type="checkbox"/>
Parks - Salmon Creek Park	CH																<input checked="" type="checkbox"/>
Parks - Vancouver Lake Park	CH						<input checked="" type="checkbox"/>										<input checked="" type="checkbox"/>
Prosecuting Attorney (PA)	CK																<input checked="" type="checkbox"/>
Public Information Office	PC							R		<input checked="" type="checkbox"/>	R						R
Purchasing	CR																<input checked="" type="checkbox"/>
PW - 78th Street Roads	PC		<input checked="" type="checkbox"/>														
PW - ER&R	PC		<input checked="" type="checkbox"/>														
PW - Operations	CK		<input checked="" type="checkbox"/>														
PW - Operations Administration	PC		<input checked="" type="checkbox"/>														
PW - Real Property Services	CR													<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>
PW - Roads	PC																<input checked="" type="checkbox"/>
PW - Sewer Treatment Plant	PC		<input checked="" type="checkbox"/>														
PW - Survey/Records	CH																<input checked="" type="checkbox"/>
Risk Management - General Liability	CK																<input checked="" type="checkbox"/>
Risk Management - Industrial Insurance	CK																<input checked="" type="checkbox"/>
Sheriff - Bail and Fines	CK									<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>					<input checked="" type="checkbox"/>
Sheriff - Civil Records	CH		<input checked="" type="checkbox"/>														
Sheriff - Civil Records	CK																<input checked="" type="checkbox"/>
Sheriff - Informant Fund	PC						<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>								<input checked="" type="checkbox"/>
Sheriff - Inmate Trust Fund	CK								<input checked="" type="checkbox"/>			<input checked="" type="checkbox"/>				<input checked="" type="checkbox"/>	
Sheriff -- Jail Work Center	CH		<input checked="" type="checkbox"/>														
Sheriff - Shooting Range	CR								<input checked="" type="checkbox"/>								<input checked="" type="checkbox"/>
Sheriff - Work Release	CR						<input checked="" type="checkbox"/>										
Superior Court Administration	CR																<input checked="" type="checkbox"/>
Treasurer - Change Machine	CH																<input checked="" type="checkbox"/>
Treasurer - Vault	CH								<input checked="" type="checkbox"/>								<input checked="" type="checkbox"/>
Tri Mtn Golf Course	CR		<input checked="" type="checkbox"/>														
TOTALS		9	24	1	4	0	6	4	6	7	4	4	1	0	2	1	31
REPEAT RECOMMENDATIONS					0	0	2	0	1	0	1	0	0	0	0	0	1

Notes:

- (1) Those departments which were reviewed are presented in bold
- (2) PC - Petty Cash; CK - Checking Account; CH - Change Fund; CR - Cash Receipting
- (3) R - Repeat Recommendation(s).