



A REPORT  
TO THE  
ARIZONA LEGISLATURE

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## Joint Legislative Audit Committee

October 22, 2014—10:00 a.m.  
House Hearing Room 1

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**Debra K. Davenport**  
Auditor General

# ARIZONA STATE LEGISLATURE

## INTERIM MEETING NOTICE OPEN TO THE PUBLIC

### JOINT LEGISLATIVE AUDIT COMMITTEE

**Date:** October 22, 2014  
**Time:** 10:00 a.m.  
**Place:** House Hearing Room #1

### AGENDA

The agenda for the meeting is as follows:

- Call to order–opening remarks
- Approval of minutes of October 3, 2013, meeting
- 1. Consideration and approval of 2016-2017 performance audit and sunset review schedule
- 2. Consideration and approval of Committees of Reference assignments
- 3. Presentation and status update of legislatively directed work in Child Safety and Family Services
- 4. Presentation of financial audit schedule and consideration of cost reimbursement audits for fiscal year 2015
- 5. Presentation and status update of school-wide audit team schedule for 2016-2017
- 6. Executive Session for the Discussion of Auditor General Reappointment pursuant to A.R.S. §38-431.03(A)(1)
- 7. Reconvene for Consideration and Vote on Auditor General Reappointment
- 8. Public testimony
- 9. Adjourn

### Members:

Senator Judy Burges, Vice Chair  
Senator Nancy Barto  
Senator David Farnsworth  
Senator Steve Gallardo  
Senator Katie Hobbs  
Senator Andy Biggs, Ex Officio

Representative John Allen, Chair  
Representative Paul Boyer  
Representative Demion Clinco  
Representative Martin Quezada  
Representative Kelly Townsend  
Representative Andy Tobin, Ex Officio

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DEBRA K. DAVENPORT, CPA  
AUDITOR GENERAL

STATE OF ARIZONA  
OFFICE OF THE  
AUDITOR GENERAL

MELANIE M. CHESNEY  
DEPUTY AUDITOR GENERAL

DATE: October 22, 2014

TO: Representative John Allen, Chair  
Members, Joint Legislative Audit Committee

THROUGH: Debbie Davenport, Auditor General

FROM: Dale Chapman, Director, Performance Audit Division

SUBJECT: 2016-2017 Performance Audit Cycle—Consider Approval of Proposed Schedule

## Background

Laws 1978, Ch. 210, established the sunset review process that requires most state agencies to receive a systematic evaluation at least once every 10 years to determine whether they should be continued or terminated. A.R.S. §41-2953(B) directs the Auditor General to provide JLAC a list of agencies scheduled for termination in the next sunset schedule. The Office of the Auditor General (Office) does not have sufficient resources to conduct all sunset reviews; therefore, JLAC determines which agencies the Office will review and which the Committees of Reference (CORs) will review.

Before giving JLAC a proposed audit schedule, the Office obtains background information on the agencies, as well as information from legislators and other interested parties, to identify and recommend the agencies the Office should review. The Office uses the information obtained from legislators and other stakeholders, and also considers prior audits and reviews of these agencies, to prioritize the agencies our Office should review and recommends that the CORs review the remaining agencies. However, JLAC ultimately determines whether the Auditor General's Office or CORs will perform the sunset reviews.<sup>1</sup>

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<sup>1</sup> The essential difference between a sunset review the Office performs and a review the CORs conduct is the depth and scope of the work performed. When our Office performs the sunset review of an agency, it conducts a performance audit of the agency to identify ways the agency can operate more efficiently and effectively.

The proposed audit schedule for 2016-2017 is attached. This schedule lists the agencies we propose the Auditor General's Office audit and those we recommend for the CORs. The schedule also identifies seven agencies or programs that statute mandates the Office is to audit.

**Action required**

Per statute, JLAC is required to review the sunset termination schedule the Office prepared and determine which agencies the Office will review and which agencies the CORs will review.

## 2016-2017 PROPOSED AUDIT SCHEDULE

### **Statutorily Mandated Audits**

1. Arizona Department of Education (A.R.S. §41-2958)
2. Judiciary Programs (A.R.S. §41-2958)
3. Foster Care Tuition Waiver Pilot Program (A.R.S. §15-1809[C])
4. Maricopa County Regional Transportation Plan (A.R.S. §28-6313)
5. Pima County Transportation Excise Tax (A.R.S. §41-1279.03)
6. Pinal County Transportation Excise Tax (A.R.S. §41-1279.03)
7. Arizona Department of Child Safety—ongoing audits (A.R.S. §41-1966)

### **Recommend Auditor General Conduct—Sunset Audits**

1. Arizona Department of Economic Security
2. Arizona School Facilities Board
3. State of Arizona Acupuncture Board of Examiners
4. Arizona Board of Occupational Therapy Examiners
5. Arizona Board of Osteopathic Examiners
6. Arizona State Board of Respiratory Care Examiners
7. Arizona State Veterinary Medical Examining Board
8. Arizona Criminal Justice Commission
9. School Safety Program Oversight Committee
10. Western Interstate Commission for Higher Education
11. Followups at 6 and 18 months

### **Recommend Committee of Reference Conduct—Sunset Audits**

1. Arizona Department of Housing
2. Arizona State Land Department
3. Arizona Beef Council
4. Arizona Exposition and State Fair Board
5. Arizona Civil Rights Advisory Board
6. Board of Medical Student Loans
7. Arizona Regulatory Board of Physician Assistants
8. Governor's Archaeology Advisory Commission
9. Arizona Outdoor Recreation Coordinating Commission
10. Property Tax Oversight Commission
11. Arizona State Board of Behavioral Health Examiners
12. Arizona Emergency Response Commission
13. Governor's Regulatory Review Council



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MELANIE M. CHESNEY  
DEPUTY AUDITOR GENERAL

DATE: October 22, 2014

TO: Representative John Allen, Chair  
Members, Joint Legislative Audit Committee

THROUGH: Debbie Davenport, Auditor General

FROM: Kim Hildebrand, Manager, Performance Audit Division

SUBJECT: 2016-2017 Committees of Reference Assignments

### Background

JLAC is statutorily required to assign agencies subject to a sunset review to Committees of Reference (CORs), regardless of whether the Auditor General's Office or the CORs will conduct the sunset review. JLAC is also responsible for assigning all other performance audits to the CORs or other pertinent committees to ensure that each audit receives a public hearing by a legislative committee. Agencies are generally assigned to the CORs whose standing committees would most likely be responsible for hearing any legislation affecting that particular agency and that has knowledge or expertise in that particular subject area.

Attached are the President's and Speaker's recommendations for the 2016 and 2017 sunset reviews and performance audits. The CORs are responsible for holding at least one public hearing to discuss the audit and receive testimony from agency officials and the public. These hearings should be held by December 1 of the year the sunset review is due.

**Attachment A** details the 2016 COR recommendations. **Attachment B** details the 2017 COR recommendations.

### Action required

JLAC may either approve the CORs as recommended by the President of the Senate and the Speaker of the House or assign new CORs.

**2016 PERFORMANCE AUDITS<sup>1</sup>**  
**PRESIDENT AND SPEAKER RECOMMENDATIONS**  
**FOR COMMITTEE OF REFERENCE (COR) ASSIGNMENTS**

<b>Statutory Reference</b>	<b>Agency and Programs Selected for Review</b>	<b>COR Recommendations</b>
A.R.S. §41-3017.02	Board of Medical Student Loans	House: Higher Education and Workforce Development Senate: Appropriations
A.R.S. §41-3017.03	Arizona Exposition and State Fair Board	House: Agriculture and Water Senate: Commerce, Energy and Military
A.R.S. §41-3017.04	Arizona State Board of Respiratory Care Examiners	House: Health Senate: Health and Human Services
A.R.S. §41-3017.05	Governor’s Regulatory Review Council	House: Government Senate: Government and Environment
A.R.S. §41-3017.06	Arizona Department of Housing	House: Commerce Senate: Commerce, Energy and Military
A.R.S. §41-3017.07	Arizona Criminal Justice Commission	House: Judiciary Senate: Judiciary
A.R.S. §41-3017.08	Property Tax Oversight Commission	House: Ways and Means Senate: Finance
A.R.S. §41-3017.09	School Safety Program Oversight Committee	House: Education Senate: Education
A.R.S. §41-3017.10	Governor’s Archaeology Advisory Commission	House: Government Senate: Natural Resources and Rural Affairs

<sup>1</sup> This listing is for audits conducted under authority of the sunset law, specific legislation, or JLAC direction and due in 2016. JLAC procedures require all audits to have a hearing. JLAC approves which CORs (or successor committees) will receive the assignment in order to conduct the hearing or may assign audits to JLAC for a hearing.

Attachment A – October 22, 2014

<b>Statutory Reference</b>	<b>Agency and Programs Selected For Review</b>	<b>COR Recommendations</b>
A.R.S. §41-3017.11	Arizona Board of Osteopathic Examiners	House: Health Senate: Health and Human Services
A.R.S. §41-3017.12	Arizona Outdoor Recreation Coordinating Commission	House: Energy, Environment and Natural Resources Senate: Natural Resources and Rural Affairs
A.R.S. §41-3017.14	Arizona State Board of Behavioral Health Examiners	House: Health Senate: Health and Human Services
A.R.S. §41-1279.03	School Districts	House: Education Senate: Education
A.R.S. §41-1279.03	Pima County Transportation Excise Tax	House: Ways and Means Senate: Finance
A.R.S. §41-1279.03	Pinal County Transportation Excise Tax	House: Ways and Means Senate: Finance
A.R.S. §28-6313	Maricopa County Regional Transportation Plan	House: Ways and Means Senate: Finance
A.R.S. §41-2958	Arizona Department of Education	House: Education Senate: Education
A.R.S. §41-1966	Arizona Department of Child Safety	House: Reform and Human Services Senate: Health and Human Services



## Attachment B

### 2017 PERFORMANCE AUDITS<sup>1</sup> PRESIDENT AND SPEAKER RECOMMENDATIONS FOR COMMITTEE OF REFERENCE (COR) ASSIGNMENTS

<b>Statutory Reference</b>	<b>Agency and Programs Selected for Review</b>	<b>COR Recommendations</b>
A.R.S. §41-3018.02	Arizona State Veterinary Medical Examining Board	House: Health Senate: Natural Resources and Rural Affairs
A.R.S. §41-3018.03	Arizona Beef Council	House: Agriculture and Water Senate: Natural Resources and Rural Affairs
A.R.S. §41-3018.05	Arizona State Land Department	House: Energy, Environment and Natural Resources Senate: Natural Resources and Rural Affairs
A.R.S. §41-3018.08	Arizona Emergency Response Commission	House: Public Safety, Military and Regulatory Affairs Senate: Commerce
A.R.S. §41-3018.09	Arizona Board of Occupational Therapy Examiners	House: Health Senate: Health and Human Services
A.R.S. §41-3018.10	Western Interstate Commission for Higher Education	House: Higher Education and Workforce Development Senate: Education
A.R.S. §41-3018.11	Arizona Civil Rights Advisory Board	House: Judiciary Senate: Judiciary
A.R.S. §41-3018.12	Arizona Regulatory Board of Physician Assistants	House: Health Senate: Health and Human Services

<sup>1</sup> This listing is for audits conducted under authority of the sunset law, specific legislation, or JLAC direction and due in 2017. JLAC procedures require all audits to have a hearing. JLAC approves which CORs (or successor committees) will receive the assignment in order to conduct the hearing or may assign audits to JLAC for a hearing.

## Attachment B

<b>Statutory Reverence</b>	<b>Agency and Programs Selected For Review</b>	<b>COR Recommendations</b>
A.R.S. §41-3018.15	State of Arizona Acupuncture Board of Examiners	House: Health Senate: Health and Human Services
A.R.S. §41-3018.19	Arizona School Facilities Board	House: Education Senate: Education
A.R.S. §41-3018.20	Arizona Department of Economic Security	House: Reform and Human Services Senate: Health and Human Services
A.R.S. §41-1279.03	School Districts	House: Education Senate: Education
A.R.S. §41-2958	Judiciary Programs	House: Judiciary Senate: Judiciary
A.R.S. §15-1809(C)	Foster Care Tuition Waiver Pilot Program	House: Reform and Human Services Senate: Health and Human Services
A.R.S. §41-1966	Arizona Department of Child Safety	House: Reform and Human Services Senate: Health and Human Services



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DEPUTY AUDITOR GENERAL

DATE: October 22, 2014

TO: Representative John Allen, Chair  
Members, Joint Legislative Audit Committee

THROUGH: Debbie Davenport, Auditor General

FROM: Dale Chapman, Director, Performance Audit Division

SUBJECT: Status of legislatively directed work in Child Safety and Family Services

### Background

Laws 2013, 1<sup>st</sup> S.S., Ch.10, §33, required the Office of the Auditor General (Office) to issue three reports on the expenditure of monies for children support services in the Department of Economic Security (Department). We recently issued the third of these three reports. The reports address the following:

1. Expenditures for the recruitment, retention, training, licensing, and tracking of foster care families as part of children support services and whether the Department's current contract process of home recruitment study and supervision is the most appropriate means to provide these services. In addition, the report addresses the best performance measures to evaluate the effectiveness of these services. This report was issued October 11, 2013.
2. Expenditures for transportation as part of children support services, the types of funded services provided, and cost details for these services. In addition, the report addresses the best performance measures to evaluate the effectiveness of these services. This report was issued March 14, 2014.
3. Expenditures in the emergency and residential placement special line item and the reasons for the high usage of emergency and residential placements as opposed to foster homes. In addition, the report addresses possible methods to reduce the use of emergency and residential placements in the future. This report was issued October 15, 2014.

Laws 2014, 2<sup>nd</sup> regular session, Ch. 11, §24, requires the Auditor General to issue another report by March 15, 2015, containing the following information on Child Safety and Family Services:

1. The rate of substantiated cases of child abuse or neglect for other states compared to Arizona's rate of substantiated cases of child abuse or neglect, based on the ratio of the total number of children in each state to the substantiated cases of child abuse or neglect.
2. The average number of reports of child abuse or neglect for other states over the past 5 years compared to Arizona's number of reports of child abuse or neglect over the same time period.
3. The number of states with a child safety organization similar to the Office of Child Welfare Investigations, including a description of how other states with state-level child safety law enforcement organizations avoid redundancies among child safety caseworkers, child safety law enforcement and local law enforcement when investigating allegations of criminal abuse.

In addition, Laws 2014, 2<sup>nd</sup> S.S., Ch. 1, §159, requires the Office of the Auditor General (Office) to contract with an independent consultant with expertise in child welfare system planning and operations to examine the current child safety system and consider best practices to improve the delivery of child welfare services in Arizona and to provide consultation on the effective establishment of the Department of Child Safety with a focus on implementation challenges. The Office recently awarded a contract to Chapin Hall at the University of Chicago to conduct this review, and its report should be issued by July 1, 2015.

**Action required**

None. This schedule is presented for JLAC information only.



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DATE: October 22, 2014

TO: Representative John Allen, Chair  
Members, Joint Legislative Audit Committee

THROUGH: Debbie Davenport, Auditor General

FROM: Jay Zsorey, Financial Audit Division Director

SUBJECT: Fiscal Year 2015 Financial Audit Schedule and Cost Reimbursement Audits

### Background

The Financial Audit Division (Division) conducts annual financial and compliance audits of all state agencies, counties, community college districts, and universities to meet the requirements of the federal Single Audit Act. In addition, the Division conducts special financial audits, reviews, and investigations at the Legislature's request.

**Attachment A** titled "Fiscal Year 2015 Audit Schedule" provides a complete list of the Financial Audit Division's audit schedule. This schedule has been included as a courtesy and does not require any action.

Under A.R.S. §41-1279.03(C)'s provisions, with JLAC's approval, the Division can charge a fee to the auditee for performing federally mandated work. The auditee will ultimately recover the costs of the federal audit work performed from the federal grantor(s). The fiscal year 2015 audits that include federally mandated work are listed on **Attachment B** of the Financial Audit Division schedule titled "Audits Including a Portion of Services That Will Be Performed on a Cost Reimbursement Basis." See action required below.

### Action Required

JLAC needs to consider and approve the Division to perform federally mandated work on a cost-reimbursement basis for certain political subdivisions of the State, under A.R.S. §41-1279.03(C)'s provisions.

# Attachment A

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## OFFICE OF THE AUDITOR GENERAL FINANCIAL AUDIT DIVISION Fiscal Year 2015 Audit Schedule

The Financial Audit Division's fiscal year 2015 audit schedule is presented below. All counties, community colleges, and state agencies, including the three state universities, will be audited in accordance with the Single Audit Act, as amended.

### **Arizona State-wide Audit**

Detailed records testing is performed at the larger state agencies on an annual basis. Limited testing of procedures is performed at the remaining agencies on a rotating basis.

In addition to the annual state-wide financial statements issued by the Arizona Department of Administration, separate financial reports are issued by the following state agencies and audited by the Financial Audit Division on an annual basis:

Department of Economic Security—ALTCS  
Office of the State Treasurer (Agency Funds only)

Arizona State University  
Northern Arizona University  
University of Arizona

### **County Financial and Compliance Audits**

Apache County  
Cochise County  
Coconino County  
Gila County  
Graham County  
Greenlee County  
La Paz County  
Maricopa County  
Mohave County  
Navajo County  
Pima County  
Pinal County  
Santa Cruz County  
Yavapai County  
Yuma County

### **College Financial and Compliance Audits**

Cochise County Community College District  
Coconino County Community College District  
Gila County Community College District  
Graham County Community College District  
Maricopa County Community College District  
Mohave County Community College District  
Navajo County Community College District  
Pima County Community College District  
Pinal County Community College District  
Santa Cruz County Community College District  
Yavapai County Community College District  
Yuma/La Paz Counties Community College District

## Attachment A

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### **Other Audits/Special Reviews**

Arizona County Community College Districts and Colleges of Qualifying Indian Tribes (Full-Time Equivalent Student Enrollment Report)

Arizona University System (Full-Time Equivalent Student Enrollment Report)

Department of Health Services—BHS Attestation

State Procurement Office—Compliance Review

Federal Land Payments

Attorney General—Colorado River Revolving Fund

Diné College Funding Compact

## Attachment B

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**OFFICE OF THE AUDITOR GENERAL  
FINANCIAL AUDIT DIVISION  
Audits Including a Portion of Services That Will Be  
Performed on a Cost Reimbursement Basis  
Fiscal Year 2015**

The Financial Audit Division will conduct single audits of the State of Arizona and the following political subdivisions. The federal compliance work performed during these engagements is required by the Single Audit Act, and the related audit costs can be charged to the federal grant programs.

Apache County  
Cochise County  
Coconino County  
Gila County  
Graham County  
Greenlee County  
La Paz County  
Maricopa County  
Mohave County  
Navajo County  
Pima County  
Pinal County  
Santa Cruz County  
Yavapai County  
Yuma County

Cochise County Community College District  
Coconino County Community College District  
Gila County Community College District  
Graham County Community College District  
Maricopa County Community College District  
Mohave County Community College District  
Navajo County Community College District  
Pinal County Community College District  
Santa Cruz County Community College District  
Yavapai County Community College District  
Yuma/La Paz Counties Community College District





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DATE: October 22, 2014

TO: Representative John Allen, Chair  
Members, Joint Legislative Audit Committee

THROUGH: Debbie Davenport, Auditor General

FROM: Ross Ehrick, Division of School Audits Director

SUBJECT: 2016-2017 School District Audit Schedule

## Background

A.R.S. §41-1279.03 requires the Office of the Auditor General to conduct performance audits of randomly selected school districts and to monitor school districts to determine the percentage of every dollar spent in the classroom. The statute requires the Auditor General to determine, through random selection, the districts to be audited each year, subject to review by the Joint Legislative Audit Committee.

## School district performance audits

**Attachment A** lists the school districts randomly selected for the 2016-2017 performance audit schedule. **Attachment B** lists the current status of the 2014-2015 audit schedule.

These school district performance audits review the efficiency and effectiveness of district noninstructional operations, such as administration, student transportation, food service, and plant operations, and make recommendations for improvement and/or identify best practices. These audits also review compliance with certain requirements, such as the proper coding of accounting transactions and expenditures of sales taxes received under Proposition 301. If applicable, these audits may also provide information on the district's desegregation program. To gain evidence to support information and conclusions in the reports, auditors interview district personnel; review district policies, procedures, and internal controls; examine district accounting records and other district documents; compare district costs to similar districts'; and determine compliance with certain statutory requirements. The audits result in publicly released audit reports and report highlights documents.

## **Other school district audits and reports**

The Office of the Auditor General is also required to monitor the percentage of every dollar spent in the classroom.<sup>1</sup> Our next annual *Arizona School District Spending* report will be issued in March 2015. This study determines the percentage spent in the classroom and other functional areas for the State and for each school district. It also reports on each district's operational efficiency, student achievement, and other measures.

### **Action Required**

None. Per statute, JLAC is to review the school districts randomly selected for performance audit, but is not required to approve them. The audit schedules and the additional information on other scheduled reports are presented for the Committee's information only.

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<sup>1</sup>A.R.S. §41-1279.03(9)

## Attachment A

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### 2016-2017 School District Performance Audit Schedule

<b>School District</b>	<b>Size<sup>1</sup></b>
Tucson Unified	Very Large
Mesa Unified	Very Large
Peoria Unified	Very Large
Page Unified	Medium-Large
Nogales Unified	Medium-Large
Holbrook Unified	Medium-Large
Blue Ridge Unified	Medium-Large
Show Low Unified	Medium-Large
Snowflake Unified	Medium-Large
Altar Valley Elementary	Medium
Eloy Elementary	Medium
Palominas Elementary	Medium
Littlefield Unified	Small
Colorado City Unified	Small
Fredonia-Moccasin Unified	Small
Mobile Elementary	Very Small
Paloma Elementary	Very Small
Sentinel Elementary	Very Small
Skull Valley Elementary	Very Small
Canon Elementary	Very Small
Congress Elementary	Very Small

<sup>1</sup> Size is based on ADM using the following categories:

**Very Large**—20,000 or more students

**Large**—8,000 to 19,999

**Medium-Large**—2,000 to 7,999

**Medium**—600 to 1,999

**Small**—200 to 599

**Very Small**—less than 200

## Attachment B

### 2014-2015 School District Performance Audit Schedule

<b>School District</b>	<b>Size<sup>1</sup></b>	<b>Release Date</b>
Clifton USD	Very Small	April 2014
Laveen Elementary	Medium-Large	May 2014
Duncan Unified	Small	August 2014
Window Rock Unified	Medium-Large	September 2014
Salome Consolidated	Very Small	October 2014
St. David Unified	Small	November 2014
Winslow Unified	Medium-Large	December 2014
Isaac Elementary	Medium-Large	December 2014
Fowler Elementary	Medium-Large	January 2015
Scottsdale Unified	Very Large	February 2015
Osborn Elementary	Medium-Large	February 2015
Payson Unified	Medium-Large	March 2015
Kayenta Unified	Medium	March 2015
Riverside Elementary	Medium	April 2015
Wenden Elementary	Very Small	April 2015
Maricopa Unified	Medium-Large	May 2015
Whiteriver Unified	Medium-Large	May 2015
Santa Cruz Valley	Medium-Large	June 2015
Bouse Elementary	Very Small	June 2015
Tolleson Elementary	Medium-Large	July 2015
Safford Unified	Medium-Large	August 2015
Yarnell Elementary	Very Small	August 2015
Littleton Elementary	Medium-Large	September 2015
Kyrene Elementary	Large	September 2015
Kirkland Elementary	Very Small	October 2015
Hillside Elementary	Very Small	November 2015

<sup>1</sup> Size is based on ADM using the following categories:

**Very Large**—20,000 or more students

**Large**—8,000 to 19,999

**Medium-Large**—2,000 to 7,999

**Medium**—600 to 1,999

**Small**—200 to 599

**Very Small**—less than 200