

Howard County, Maryland

**Annual Financial Report
(Single Audit)**

June 30, 2016

COHN REZNICK
ACCOUNTING • TAX • ADVISORY

Howard County, Maryland

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Independent Auditor's Report on Compliance for Each Major Federal Program and on
Internal Control over Compliance Required by the Uniform Guidance

The Honorable Members of the County Council
Howard County, Maryland

Report on Compliance for Each Major Federal Program

We have audited Howard County, Maryland's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Howard County, Maryland's major federal programs for the year ended June 30, 2016. Howard County, Maryland's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Howard County, Maryland's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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* ("Uniform Guidance"). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Howard County, Maryland's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

The County's financial statements include the operations of the Howard County Public School System, Howard County Library, Howard County College, and Howard County Housing Commission for the year ended June 30, 2016, component units which may have received federal awards, and which are not included in the schedule of expenditures of federal awards for the year ended June 30, 2016. Our audit described below did not include operations of these entities as they are engaged under separate audits. The results of these audits are separately reported in accordance with Uniform Guidance, if required.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Howard County, Maryland's compliance.

Opinion on Each Major Federal Program

In our opinion, Howard County, Maryland complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016.

Report on Internal Control over Compliance

Management of Howard County, Maryland is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Howard County, Maryland's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Howard County, Maryland's internal control over compliance.

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 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 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.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Howard County, Maryland, as of and for the year ended June 30, 2016, and have issued our report thereon dated November 30, 2016, which contained unmodified opinions on the financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Howard County, Maryland's basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the Uniform Guidance, and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

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 our testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

CohnReznick LLP

Baltimore, Maryland
December 21, 2016

Howard County, Maryland

Schedule of Expenditures of Federal Awards Year Ended June 30, 2016

Federal Program	Federal Catalog Number	Contract/Grant ID Number	Pass-through to Subrecipients	Total Expenditures
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION				
Fair Employment Practices Agency Contracts FY2015	30.002	EECCN130025	\$ -	\$ 50,900
Fair Employment Practices Agency Contracts FY2016	30.002	EEC45016C0092	- -	21,700
Total Equal Employment Opportunity Commission			- -	72,600
ENVIRONMENTAL PROTECTION AGENCY				
Pass-through Maryland Department of Natural Resources				
READY Watershed Restoration Project	66.466	12708	- -	43,774
Total Environmental Protection Agency			- -	43,774
U.S. DEPT OF DEFENSE, OFFICE OF ECONOMIC ADJUSTMENT				
Pass-through Anne Arundel County, Maryland				
Grant to Support Growth at Fort Meade FY2016	12.607	HQ0005150026	- -	46,821
Total U.S. Dept of Defense, Office of Economic Adjustment			- -	46,821
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES				
Pass-through Maryland Department of Aging				
Cluster 93.044/93.045/93.053				
Title III, Part B Supportive Services and Senior Centers FY2015	93.044	AAA-3-24-012	- -	18,036
Title III, Part B Supportive Services and Senior Centers FY2016	93.044	AAA-3-24-012	- -	134,532
Title III, Part B Supportive Services and Senior Centers FY2016	93.044	AAA-3-24-012	- -	26,375
Title III, Part C-1 Nutrition Services FY2015	93.045	AAA-3-24-012	- -	30,677
Title III, Part C-1 Nutrition Services FY2015	93.045	AAA-3-24-012	- -	6,632
Title III, Part C-2 Nutrition Services FY2015	93.045	AAA-3-24-012	- -	17,806
Title III, Part C-1 Nutrition Services FY2016	93.045	AAA-3-24-012	- -	28,240
Title III, Part C-2 Nutrition Services FY2016	93.045	AAA-3-24-012	- -	109,691
Title III, Part C-1 Nutrition Services FY2016	93.045	AAA-3-24-012	- -	161,305
Nutrition Services Incentive Program FY2015	93.053	ST-6505-012	- -	8,902
Nutrition Services Incentive Program FY2016	93.053	ST-6505-012	- -	29,211
Total Cluster 93.044/93.045/93.053			- -	571,407
Special Programs for the Aging Title VII - Elder Abuse FY2015	93.041	AAA-3-24-012	- -	215
Special Programs for the Aging Title VII - Elder Abuse FY2016	93.041	AAA-3-24-012	- -	4,371
Special Programs for the Aging Title VII - Ombudsman Services FY2015	93.042	AAA-3-24-012	- -	553
Special Programs for the Aging Title VII - Ombudsman Services FY2016	93.042	AAA-3-24-012	- -	13,378
Title III, Part D Disease Prevention & Health Promotion Services FY2015	93.043	AAA-3-24-012	- -	1,859
Title III, Part D Disease Prevention & Health Promotion Services FY2016	93.043	AAA-3-24-012	- -	9,060
Senior Medical Patrol - Health Care Fraud & Abuse Control GY2015 - 2016	93.048	6534	- -	1,302
Senior Medical Patrol - Older American Act GY2015-2016	93.048	6516	- -	3,524
Title III, Part E Caregiver Support FY2015	93.052	AAA-3-24-012	- -	14,521
Title III, Part E Caregiver Support FY2016	93.052	AAA-3-24-012	- -	69,152
Medicare Improvements for Patients & Providers Act FY2015	93.071	ST-2517-012	- -	325
Medicare Improvements for Patients & Providers Act FY2016	93.071	ST-6517-012	- -	4,811
Maryland Access Point FY2016	93.778	6904	- -	28,883
State Health Insurance Assistance Program GY2015-2016	93.779	6515	- -	22,275
Pass-through Maryland Department of Human Resources				
Interagency Family Preservation Services FY2016	93.558	HOW/SER/16-003	- -	245,750
Pass-through Maryland Child Support Enforcement Contract Services Administration				
Child Support Enforcement FFY2015	93.563	CSEA/CRA-15-050	- -	24,986
Child Support Enforcement FFY2016	93.563	CSEA/CRA-16-050	- -	69,510
Child Support Warrants and Summons FFY2016	93.563	CSEA/CRA-16-048	- -	6,944
Child Support Warrants and Summons FFY2015	93.563	CSEA/CRA-15-048	- -	11,100
Pass-through Maryland Department of Health and Mental Hygiene, Office of Preparedness and Response				
Hospital Preparedness Program FY2016	93.889		- -	64,872
Pass-through Maryland Family Network, Inc.				
CCRC Professional Development and Capacity Building FY2016	93.575	G1501MDCCDF	- -	66,033
CCRC Infant and Toddler Services FY2016	93.575	G1501MDCCDF	- -	64,225
Total U.S. Department of Health & Human Services			- -	1,299,056
U.S. DEPARTMENT OF HOMELAND SECURITY				
Pass-through Maryland Emergency Management Agency				
2015 Hazard Mitigation Grant	97.039	HMGP-DR-03 MD 2015	- -	30,800
2015 Emergency Management Performance Grant	97.042	EMW-2015-EP-00008-S01	- -	140,107
2016 Emergency Management Performance Grant	97.042	EMW-2016-EP-00008-S01	- -	14,149
2013 Urban Area Security Initiative Grant Program	97.067	EMW-2013-SS-0002-UASI	- -	134,070
2014 Urban Area Security Initiative Grant Program	97.067	EMW-2014-SS-00007-S01-UASI	- -	512,988
2015 Urban Area Security Initiative Grant Program	97.067	EMW-2015-SS-00077/UASI	- -	90,037
2014 State Homeland Security Grant Program	97.067	EMW-2014-SS-00007-S01	- -	180,992
2015 State Homeland Security Grant Program	97.067	EMW-2015-SS-00077	- -	13,613
2014 Snowstorm	97.036	FEMA-4170-DR-MD	- -	(999)
Total U.S. Department of Homeland Security			- -	1,115,757

Howard County, Maryland

Schedule of Expenditures of Federal Awards Year Ended June 30, 2016

Federal Program	Federal Catalog Number	Contract/Grant Number	Pass-through to Subrecipients	Total Expenditures
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Community Development Block Grant FFY09	14.218	B-09-UC-24-0012	145,816	145,816
Community Development Block Grant FFY10	14.218	B-10-UC-24-0012	116,307	116,307
Community Development Block Grant FFY11	14.218	B-11-UC-24-0012	29,068	29,068
Community Development Block Grant FFY12	14.218	B-12-UC-24-0012	213,062	213,062
Community Development Block Grant FFY13	14.218	B-13-UC-24-0012	169,740	169,740
Community Development Block Grant FFY14	14.218	B-14-UC-24-0012	261,909	267,662
Community Development Block Grant FFY15	14.218	B-15-UC-24-0012	566,384	714,526
Home Investment Partnerships FFY09	14.239	M09-UC240203	4,075	4,075
Home Investment Partnerships FFY10	14.239	M10-UC240203	47,423	47,423
Home Investment Partnerships FFY11	14.239	M11-UC240203	3,787	3,787
Home Investment Partnerships FFY13	14.239	M13-UC240203	7,565	7,565
Home Investment Partnerships FFY14	14.239	M14-UC240203	214,868	214,868
Home Investment Partnerships FFY15	14.239	M15-UC240203	142,603	173,672
FFY2013 Continuum of Care Program - McKinney II	14.267	MD0117L3B041306	-	20,834
FFY2014 Continuum of Care Program - McKinney IV	14.267	MD0239L3B041402	9,210	10,132
FFY2013 Continuum of Care Program - McKinney V	14.267	MD0272L3B041302	4,903	6,008
FFY2014 Continuum of Care Program - Bridges to Housing Stability	14.267	MD0115L3B041407	40,594	40,594
FFY2014 Continuum of Care Program - McKinney II	14.267	MD0117L3B041407	138,034	138,034
FFY2014 Continuum of Care Program - McKinney IV	14.267	MD0239L3B041402	4,360	4,360
FFY2014 Continuum of Care Program - McKinney V	14.267	MD0272L3B041403	11,151	11,151
FFY2014 Continuum of Care Program - McKinney I	14.267	MD0116L3B041407	301,185	325,062
FFY2014 Continuum of Care Program - McKinney III	14.267	MD0118L3B041407	42,137	45,313
Pass-through Maryland Department of Housing and Community Development				
Emergency Solutions FY2013	14.231	14ESG14-2013	1,149	1,149
Emergency Solutions FY2014	14.231	15ESG14-2014	31,767	31,767
Total U.S. Department of Housing and Development			2,507,097	2,741,975
U.S. DEPARTMENT OF JUSTICE				
State Criminal Alien Assistance Program FY2011	16.606	2011-AP-BX-0294	-	11,173
State Criminal Alien Assistance Program FY2012	16.606	2012-AP-BX-0643	-	7
State Criminal Alien Assistance Program FY2013	16.606	2013-AP-BX-0737	-	2,586
State Criminal Alien Assistance Program FY2014	16.606	2014-AP-BX-0381	-	617
State Criminal Alien Assistance Program FY2015	16.606	2015-AP-BX-0733	-	25,137
Justice Assistance Grant-Saturation Patrols & EVOC Training FFY2013	16.738	2013-DJ-BX-0499	-	7,503
Justice Assistance Grant-Saturation Patrols & EVOC Training FFY2014	16.738	2014-DJ-BX-0472	-	24,335
Asset Forfeiture/Equitable Sharing	16.922	MD0140100	-	237,836
Pass-through Governor's Office of Crime Control and Prevention				
Initial Victim Assistance for Underserved Populations FFY2015	16.575	VOCA-2014-1546	-	16,344
Initial Victim Assistance for Underserved Populations FFY2016	16.575	VOCA-2015-1646	-	58,645
Victim Service Liaison FFY2015	16.575	VOCA-2014-1556	-	7,938
Victim Service Liaison FFY2016	16.575	VOCA-2015-1656	-	29,159
Domestic Violence Legal Assistant FFY2015	16.588	VAWA-2014-1315	-	7,362
Domestic Violence Legal Assistant FFY2016	16.588	VAWA-2015-1415	-	33,401
Medicated Assisted Treatment/Re-Entry FY2016	16.738	BJAG-2012-0069	-	20,716
Technology Improvement FY2016	16.738	BJAG-2012-0074	-	21,992
Targeted Reentry Services FFY2016	16.738	BJAG-2015-0004	-	21,737
Pass-through Southern Regional Children's Advocacy Center				
2015 Technology Infrastructure	16.758	2013-CI-FX-K004	-	701
Pass-through Maryland Children Alliance				
Children's Advocacy Centers Grant CY2015	16.758	ELLI-MD-SA-15	-	9,000
Total U.S. Department of Justice			-	536,189
U.S. DEPARTMENT OF LABOR				
Pass-through Maryland Department of Labor, Licensing and Regulation				
Cluster 17.258/17.259/17.278				
Workforce Investment Act Grant - Adult PY2014	17.258	P00P5400021-A	-	3,248
Workforce Investment Act Grant - Adult PY2014 CACO	17.258	P00P5400021-A	-	7,317
Workforce Investment Act Grant - Adult FY2015	17.258	P00P5400550-A	-	30,876
Workforce Investment Act Grant - Adult FY2015 CACO	17.258	P00P5400550-A	-	252,795
Workforce Innovation Opportunity Act Grant - Adult PY2015	17.258	P00P64MM006-A	-	25,349
Workforce Innovation Opportunity Act Grant - Adult FY2016	17.258	P00P64MM036-A	-	137,871
Workforce Investment Act Grant - Youth PY2014	17.259	P00P5400021-B	-	135,607
Workforce Investment Act Grant - Youth PY2014 CACO	17.259	P00P5400021-B	-	283,661
Workforce Innovation Opportunity Act Grant - Youth PY2015	17.259	P00P64MM006-B	-	188,455
Workforce Investment Act Grant - Dislocated Worker PY2014	17.278	P00P5400021-C	-	25,256
Workforce Investment Act Grant - Dislocated Worker PY2014 CACO	17.278	P00P5400021-C	-	7,900
Workforce Investment Act Grant - Dislocated Worker FY2015	17.278	P00P5400550-C	-	407,790
Workforce Investment Act Grant - Dislocated Worker FY2015 CACO	17.278	P00P5400550-C	-	730,073
Workforce Innovation Opportunity Act Grant - Dislocated Worker PY2015	17.278	P00P64MM006-C	-	80,110
Workforce Innovation Opportunity Act Grant - Dislocated Worker FY2016	17.278	P00P64MM036-C	-	65,905
Total Cluster 17.258/17.259/17.278			-	2,382,213
Total U.S. Department of Labor			-	2,382,213

Howard County, Maryland

Schedule of Expenditures of Federal Awards Year Ended June 30, 2016

Federal Program	Federal Catalog Number	Contract/Grant Number	Pass-through to Subrecipients	Total Expenditures
U.S. DEPARTMENT OF TRANSPORTATION				
Pass-through Maryland Department of Transportation				
Cluster 20.500/20.507				
FY2012 Paratransit/Taxi Swipe Card/Electric Hybrid Buses	20.500	HO055309C2012	-	131,247
FY2016 Ridesharing/Commuter Assistance Program	20.507	MD-95-CM16	-	130,275
Total Cluster 20.500/20.507			-	261,522
FY2013 Hybrid Vehicles/Bus Shelters	20.509	HO055307WC2013/MD-18-0024	-	24,634
FY2012 Bus IT Package with Security	20.509	HO055311C2012	-	47,527
FY2016 Section 5311 Federal Operating Assistance	20.509	HO055311O2016	-	132,418
Pass-through Baltimore Metropolitan Council				
FY2013 Uniform Planning Work Program - FHWA	20.205		-	24,223
FY2014 Uniform Planning Work Program - FHWA	20.205		-	5,388
FY2015 Uniform Planning Work Program - FHWA	20.205		-	26,591
FY2016 Uniform Planning Work Program - FHWA	20.205		-	53,892
FY2016 Uniform Planning Work Program Cooperative Forecast - FHWA	20.205		-	53,234
Pass-through Maryland Emergency Management Agency				
2014-2015 Hazardous Materials Emergency Preparedness	20.703		-	3,425
FY16 Hazardous Materials Emergency Preparedness Grant	20.703	HM-HMP-0468-15-01-00	-	5,674
Pass-through State Highway Administration				
Maryland Department of Transportation				
Federal Bridge Replacement Daisy Road/Cattail Creek	20.205	HO775ZM2	-	198,775
FY2013 Uniform Planning Work Program - FTA	20.505		-	6,056
FY2014 Uniform Planning Work Program - FTA	20.505		-	1,347
FY2015 Uniform Planning Work Program - FTA	20.505		-	8,065
FY2016 Uniform Planning Work Program - FTA	20.505		-	15,214
FY2016 Uniform Planning Work Program Cooperative Forecast - FTA	20.505		-	13,308
Pass-through Maryland Transit Administration				
FY2015 Electric Bus Project Grant	20.523	1431-0140	-	134,019
Pass-through Maryland Highway Safety Office				
FFY2015 Law Enforcement Grant - Regional Traffic Safety	20.600	LE-15-008	-	27,530
FFY2016 Law Enforcement Grant - Regional Traffic Safety	20.600	LE-Howard C-2016-011	-	62,989
Total U.S. Department of Transportation			-	1,105,831
U.S. DEPARTMENT OF EDUCATION				
Pass-through Maryland Family Network Inc.				
CCRC RTT Early Learning Challenge FY16	84.412	S412A120016	-	16,875
			-	16,875
			\$ 2,507,097	\$ 9,361,091

See Notes to Schedule of Expenditures of Federal Awards.

Howard County, Maryland

Notes to Schedule of Expenditures of Federal Awards **Year Ended June 30, 2016**

Note 1 - Basis of presentation

The accompanying schedule of expenditures of federal awards (the "schedule") includes the federal award activity of the Howard County, Maryland under programs of the federal government for the year ended June 30, 2016. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87 for State, Local and Indian Tribal Governments or 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* ("Uniform Guidance"). Because the schedule presents only a selected portion of the operations of the Howard County, Maryland, it is not intended to and does not present the financial position, changes in net assets or cash flows of the Howard County, Maryland.

Note 2 - Summary of significant accounting policies

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Grant revenues are recorded for financial reporting purpose when expenditures are made in accordance with requirements of respective grants. 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.

Note 3 - Indirect cost rate

The Howard County, Maryland has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 4 - Loan balances

Loan balances outstanding from the Community Development Block Grant program as of June 30, 2016 are \$1,214,678.

Howard County, Maryland

Schedule of Findings and Questioned Costs
Year Ended June 30, 2016

I. Summary of Independent Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? Yes No

Significant deficiency(ies) identified? Yes None Reported

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

Material weakness(es) identified? Yes No

Significant deficiency(ies) identified? Yes None Reported

Type of auditor's report issued on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a) of the Uniform Guidance Yes No

Identification of Major Programs

Name of Federal Program or Cluster	CFDA Number(s)	Fiscal Year 6/30/2016 Expenditures
U.S. Department of Housing and Urban Development	14.218	\$ <u>1,656,181</u>
	Cluster 17.258; 17.259;	
U.S. Department of Labor	17.278	\$ <u>2,382,213</u>
Dollar threshold used to distinguish between type A and type B programs		\$ <u>750,000</u>
Auditee qualified as a low-risk auditee?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

II. Financial Statement Findings

None

III. Major Federal Award Findings and Questioned Costs

None

Howard County, Maryland

Summary Schedule of Prior Audit Findings
Year Ended June 30, 2016

Finding No. 2015-001

Prior Period Adjustment

Condition

There were prior period adjustments related to proceeds from a bond issuance held in escrow for future use at June 30, 2014 were recorded as expenditures but not yet expended. An escrow has been recorded to the extent bond proceeds have not been expended. In addition, the County advanced funds to a component unit in prior years and did not record the amount due back as a receivable. Amounts received back have been recorded as revenue instead of a reduction of a receivable.

Criteria

The County did not properly track and record adjustments surrounding significant and nonrecurring transactions.

Status

Cleared.

COHN[✓]REZNICK

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