



# PRINCE WILLIAM COUNTY



## Internal Audit Report: Employee Timekeeping

Prince William County, Virginia

February 10, 2026





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## TRANSMITTAL LETTER

February 10, 2026

The Board Audit Committee of  
Prince William County, Virginia  
1 County Complex Court  
Prince William, Virginia 22192

Pursuant to the internal audit plan for calendar year ("CY") 2025 for Prince William County, Virginia ("County" / "PWC"), approved by the Board of County Supervisors ("BOCS"), we hereby present the Employee Timekeeping internal audit. We will be presenting this report to the Board Audit Committee of Prince William County at the next scheduled meeting on March 17, 2026.

Our report is organized into the following sections:

<b>Executive Summary</b>	This provides a high-level overview and summary of the observations noted in our internal audit over the timekeeping process(es).
<b>Background</b>	This provides an overview of the function, as well as relevant background information.
<b>Objectives and Approach</b>	The internal audit objectives are expanded upon in this section, as well as a review of the various phases of our approach.
<b>Observations Matrix</b>	This section includes a description of the observations noted during our internal audit, recommended actions, and Management response, including the responsible party and estimated completion date.

We would like to thank the staff and all those involved in assisting our firm with this internal audit.

Respectfully Submitted,

*RSM US LLP*  
RSM US LLP



## EXECUTIVE SUMMARY

### Background

Employee timekeeping describes the processes by which the County tracks and approves hours worked for approximately 6,700 County employees across more than 30 departments and divisions. The process directly impacts salaries and benefits, which represented approximately \$688 million, or 20% of total County expenditures, for the fiscal year ended June 30, 2025. Due to the County's size, decentralized operations, and the variety of employee classifications and pay types, the timekeeping function is inherently high-risk.

The County uses multiple electronic systems to record and manage time, with Oracle Mobius HCM serving as the central repository, supplemented by Time Clock Plus for Parks and Recreation employees and UKG Telestaff for Fire and Police employees. Employees enter time electronically, Supervisors review and approve timecards, and departmental Payroll Liaisons, also referred to as "timekeepers", assist with corrections and completeness. The Human Resources and Payroll departments perform additional reviews prior to payroll processing. While supervisory approval is required each pay period, workflows, approval deadlines, and supporting documentation may vary by department. Given the cross-collaboration required, effective is essential to support consistent execution of the process.

The timekeeping process is governed by federal requirements, including the Fair Labor Standards Act and the Family and Medical Leave Act, and is supported by County-specific personnel policies and system-specific job aides. Given the volume of transactions, decentralized structure, reliance on multiple systems, and significant budgetary impact, effective oversight and consistent application of timekeeping procedures are critical to payroll accuracy and compliance.

### Overall Summary / Highlights

Internal audits provide insight into an organization's culture, policies, and procedures and aids the Board and Management in oversight by verifying internal controls are operating effectively, adequately mitigating risk, and are in compliance with relevant laws, regulations, and policies.

The observations detailed in the pages that follow represent only the instances where exceptions were noted, and do not detail the instances where testing resulted in no reportable observations. For each observation, we discuss the relevant risks, which may include financial, operational, and/or compliance, as well as public perception or 'brand' risks.

### Objectives and Scope

The purpose of this audit was to assess the design and effectiveness of internal controls over the timekeeping process. This included evaluating compliance with County policies, procedures, and applicable regulatory requirements. Using a risk-based approach, the following departments were selected for this review: Parks and Recreation, Facilities & Fleet Management, and Transportation. Our procedures included the following:

- Interviewed and performed walkthroughs with key stakeholders, including personnel from Payroll & Disbursement Services and the Departments of Parks and Recreation, Facilities & Fleet Management, and Transportation;
- For a sample of timekeeping and related payroll transactions, we assessed the completeness and accuracy of time calculated and entered into the applicable timekeeping system(s);
- Determined whether the records and documentation for timekeeping at the sampled departments is sufficient to establish an audit trail for sampled transactions involving employees' time;
- Validated that controls over timekeeping are adequate and in compliance with County policies and procedures, including controls related to overtime, regular time, absence, and leave;
- Evaluated segregation of duties and user access controls throughout the timekeeping process;
- Evaluated the monitoring controls in place over all time worked;
- Identified differing practices for timekeeping at individual departments and best practices for the timekeeping process overall;
- Performed data analytics, as applicable, to identify trends, anomalies, and other insights; and
- Evaluated the adequacy of training and awareness of timekeeping responsibilities.

Fieldwork was performed from October 2025 to December 2025.

### Summary of Observation Ratings

(See page 3 for definitions)

	High	Moderate	Low
Employee Timekeeping	-	2	1

*We would like to thank all County team members who assisted us throughout this internal audit.*

## EXECUTIVE SUMMARY (CONTINUED)

### Observations Summary

Below is a summary listing of the observations that were identified during this internal audit. Detailed observations are included in the observation's matrix section of the report. In addition, improvement opportunities have been provided following the detailed observations section.

Summary of Observations	
Observations	Rating
1. Segregation of Duties within the Timekeeping System	Moderate
2. Pre-Authorization of Overtime	Moderate
3. Leave Time Request and Approval	Low
Process Improvement Opportunity	
1. Standardized Timekeeping Training	

Provided below are the observation risk rating definitions for the detailed observations.

Observation Risk Rating Definitions	
Rating	Definition
Low	Observation presents a low risk (i.e., impact on financial statements, internal control environment, brand, or business operations) to the organization for the topic reviewed and/or is of low importance to business success/achievement of goals.
Moderate	Observation presents a moderate risk (i.e., impact on financial statements, internal control environment, brand, or business operations) to the organization for the topic reviewed and/or is of moderate importance to business success/achievement of goals. Action should be in the near term.
High	Observation presents a high risk (i.e., impact on financial statements, internal control environment, brand, or business operations) to the organization for the topic reviewed and/or is of high importance to business success/achievement of goals. Action should be taken immediately.



## BACKGROUND

### Timekeeping Overview

Employee timekeeping is the process of tracking, documenting, and approving the working hours of County employees, who make up a diverse workforce of approximately 6,700 employees across more than 30 departments and divisions. The process is overseen by the Human Resources department, which is comprised of 44 FTEs, six of which work specifically in the timekeeping area. For fiscal year ending June 30, 2025, the County budgeted \$688,044,210, accounting for 20% of the total expenditure budget, on salaries and benefits, which are driven, in part, by the timekeeping process. Due to the decentralized nature of operations, the volume and complexity of transactions, and the County's size, the timekeeping process is inherently high-risk. Employees work under a variety of schedules and compensation structures – including salary, hourly, full-time, part-time, temporary, and seasonal roles - with pay types encompassing regular hours, overtime, compensatory time, sick and annual leave, holidays, shift differentials, and special pay categories.

The County's current timekeeping process utilizes multiple electronic systems, including Oracle Mobius HCM as the central repository, Time Clock Plus for Parks & Recreation, and UKG Telestaff for Fire and Police. These systems interface with Oracle Mobius to confirm that employee time entries are captured, reviewed, and reconciled. Employees enter their time electronically, with Supervisors responsible for reviewing and approving timecards in-system. Department timekeepers, also known as Payroll Liaisons, support the review and correction of entries, while HR and Payroll perform completeness checks before payroll processing. Approval deadlines and workflows vary by department, but all require supervisory-level sign-off for each pay period, documented within the relevant system. Payroll & Disbursement Services is responsible for processing payroll after HR has verified that all departments have entered and approved time. The process includes multiple layers of review, error checks, and retroactive corrections, with evidence of review activity often contained within various reports, emails, and informal checklists.

### Compliance

The County's timekeeping process is subject to federal regulation, including the Fair Labor Standards Act ("FLSA") and the Family & Medical Leave Act ("FMLA"). Under the FLSA, the County is required to track all hours worked by non-exempt employees and verify they receive proper overtime compensation for any hours worked beyond 40 in a workweek. Under the FMLA, the County must properly document and administer eligible employees' leave and maintain records of the dates and hours of FMLA leave taken. The County must also adhere to internal Personnel Policies which address timekeeping, leave, overtime, and compensatory time expectations. Specific, step-by-step guidance for time entry and approval is also detailed through procedure manuals and job aids for the applicable systems (Oracle Mobius HCM, Time Clock Plus, and UKG Telestaff).

### Department Overview

The following is an overview of the three (3) departments that were sampled as part of our audit procedures and detailed testing.

#### Parks & Recreation

The Parks & Recreation Department manages over 4,400 acres, 80 parks and historic sites, and a variety of facilities including water parks and golf courses. The department normally staffs approximately 453 FTEs throughout the year, ramping up to 1,400 full-time, part-time, and seasonal employees during peak season, and oversees recreational programs for all ages. Its responsibilities include facility maintenance, event programming, and historic site preservation. Parks and Recreation staff utilize the TCP Time Clock Plus system and Oracle Mobius system for time entry and review procedures.

#### Facilities & Fleet Management

Facilities & Fleet Management ("FFM") supports County operations by maintaining buildings, managing renovations, and overseeing a fleet of more than 1,400 vehicles. The department provides custodial, mail, and security services, and handles property management and energy monitoring. Its workforce is made up of 183 FTEs spanning multiple divisions, tasked with confirming County agencies have reliable infrastructure and support. FFM utilizes the Oracle Mobius system for time entry and review procedures.

## BACKGROUND (CONTINUED)

### Department Overview (Continued)

#### Transportation

The Department of Transportation (“DoT”) oversees the County’s transportation network, managing a \$1 billion capital improvement program and projects such as roads, intersections, sidewalks, and commuter parking. With 55 FTEs, the Department coordinates planning, construction, and transit services, working with regional partners to improve mobility and safety. DoT utilizes the Oracle Mobius system for time entry and review procedures.

The following table depicts a high-level comparison of practices and procedures across the three (3) sampled departments. FTE counts are based on the fiscal year 2026 adopted budget.

		
<p align="center"><b>Parks &amp; Recreation</b> 453 FTEs</p> <p><b>Systems Used</b> Oracle Mobius for full-time staff; TCP for seasonal/provisional staff</p> <p><b>Time Entry</b> TCP used daily at job location; non-exempt; exempt staff enter daily/weekly</p> <p><b>Overtime</b> Overtime requires pre-approval with informal documentation.</p> <p><b>Training</b> Mobius job aides made available; spring refresher for TCP Managers</p>	<p align="center"><b>Facilities &amp; Fleet Management</b> 183 FTEs</p> <p><b>Systems Used</b> Oracle Mobius</p> <p><b>Time Entry</b> Non-exempt staff enter daily/weekly; exempt staff enter absences only.</p> <p><b>Overtime</b> Fiscal Specialist can adjust hours for overtime; scheduled via work order system</p> <p><b>Training</b> Mobius job aides made available</p>	<p align="center"><b>Transportation</b> 55 FTEs</p> <p><b>Systems Used</b> Oracle Mobius</p> <p><b>Time Entry</b> Non-exempt staff enter daily/weekly; exempt staff enter absences only</p> <p><b>Overtime</b> Overtime not permitted unless pre-authorized; requires Supervisor &amp; Assistant Director approval</p> <p><b>Training</b> Mobius job aides made available; troubleshooting tips provided</p>
<p><b>Key Similarities:</b> Mobius Timekeeping System, Supervisors are primary approvers, HR is secondary approver, System blocks leave if absence accrual is insufficient</p>		



## BACKGROUND (CONTINUED)

### Financial and Statistical Data

This page contains summarized data related to our analysis of county-wide timekeeping and payroll expenditure data from FY 2023 through FY 2025<sup>1</sup>.

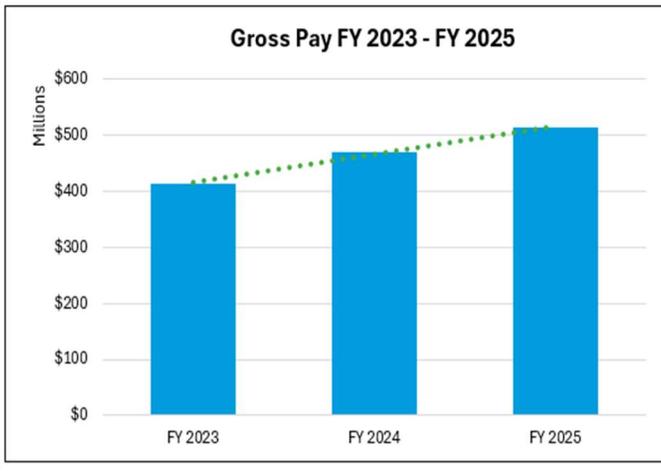
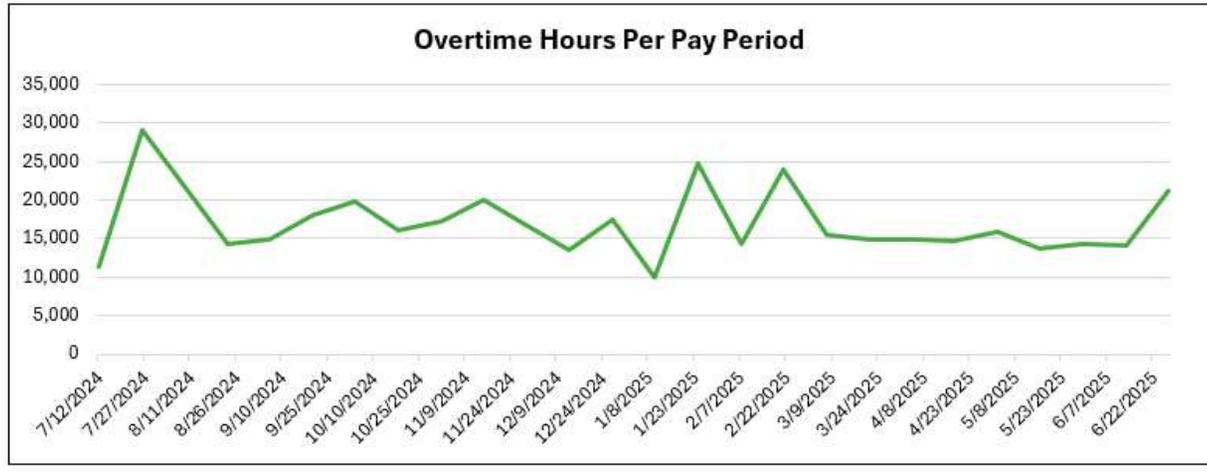
#### Data Overview - PWC Timekeeping & Payroll

As of July 1st	FY 2023	FY 2024	FY 2025
Full-time	4,338	4,451	4,659
Part-time benefitted	348	333	313
Part-time non-benefitted	522	561	561
Temporary	451	477	578
Seasonal	653	676	615
<b>Total</b>	<b>6,312</b>	<b>6,498</b>	<b>6,726</b>
<b>Gross Pay</b>	<b>\$414,095,772</b>	<b>\$469,533,928</b>	<b>\$514,214,627</b>
<b>YoY Employee Growth</b>	<b>N/A</b>	<b>3%</b>	<b>4%</b>
<b>YoY Expenditure Growth</b>	<b>N/A</b>	<b>13%</b>	<b>10%</b>



**FY 2025 Total Employees**  
 6,726

**FY 2025 Payroll Expenditure**  
 \$514,214,627



<sup>1</sup> Historical and current data used in the analysis was provided by the County HR Department.



## OBJECTIVES AND APPROACH

### Objectives

The objective of this internal audit was to assess whether the internal control structure over time tracking, recording, monitoring, and reporting is appropriately designed and operating effectively to mitigate inherent risk. This internal audit focused on assessing the systems and protocols used for capturing, validating, and reconciling employee work hours, including both electronic timekeeping systems and any manual processes in place. This included evaluating compliance with County policies, procedures, and applicable regulatory requirements and identifying any process gaps and propose opportunities for improvement. Three (3) departments were selected for this testing as part of this internal audit. Our audit period was July 1, 2024 through July 21, 2025.

### Approach

Our audit approach consisted of the following phases:

#### Understanding and Documentation of the Process

This phase consisted primarily of inquiry and walkthroughs to obtain an understanding of the current operating policies and procedures, monitoring functions, and control structures as they relate to the processes within our scope. The following was performed as part of this phase:

- Obtained and reviewed key documents, including policies and procedures related to the function, as well as relevant state and County regulations, reporting, and any other relevant information as deemed necessary.
- Conducted interviews with personnel from key departments (including, but not limited to Payroll & Disbursement Services, HR, Parks & Recreation, Transportation, and Facilities & Fleet Management) to obtain a detailed understanding of applicable policies and procedures, and roles/responsibilities related to the processes within the scope.
- Developed a work plan to evaluate the operating effectiveness of key processes and controls based on the information obtained through interviews, walkthroughs, and preliminary review of documentation.

#### Evaluation of the Process and Controls Design and Testing of Operating Effectiveness

The purpose of this phase was to evaluate the design of key processes and controls and test compliance and internal controls for operating effectiveness based on our understanding of the processes obtained during the first phase. We utilized sampling and other auditing techniques to meet our audit objectives outlined above. Our testing procedures included, but were not limited to:

- Utilizing a risk-based approach, selected a sample of departments for detailed review. Emphasis was placed on departments with a relatively high volume of hourly employees. For each sampled department:
  - Validated that controls over timekeeping are adequate and in compliance with County policies and procedures;
  - Evaluated controls to assess the accuracy and completeness of time calculated and entered into the applicable timekeeping system(s);
  - Assessed the effectiveness of accounting, administrative, and user access controls over timekeeping and reporting;
  - Determined that the records and documentation for timekeeping at the sampled departments is sufficient to establish an audit trail; and
  - Identified differing practices for timekeeping at individual departments and identified best practices for the timekeeping and reporting process.
- For a sample of timekeeping transactions from each sampled department, detailed testing was performed over the following:
  - Employee time tracking methods, practices, documents and procedures;
  - Overtime approval, documentation and reporting;
  - Leave time tracking and approval process;
  - Monitoring of overall time worked by the Department Heads/Managers; and Segregation of duties and user access controls.
- Utilized data analytics, as applicable, to identify trends, anomalies, and other insights.
- Evaluated the adequacy of training and awareness of timekeeping responsibilities.

#### Reporting

At the conclusion of this internal audit, we summarized our findings into this report. We have reviewed the results with the appropriate Management personnel and have incorporated Management responses into this report.



## OBSERVATIONS MATRIX

### 1. Segregation of Duties in Timekeeping System

Risk Rating: Moderate

#### Observation

The County's Personnel Policies and Timekeeping Job aides establish controls to validate that timecard approvals are performed appropriately and in accordance with segregation of duties principles (i.e., separation between the employee working the time, the employee reviewing the time worked, and the employee approving payroll information). The following requirements, as stated within the *Mobius Payroll Liaison Handbook*, the *Mobius Manager Timecards*, and the *Mobius Liaison Timecard Job aides* and relate to the exceptions noted below, include:

- Employees must submit their timecard to their supervisor for approval.
- Within the Oracle Mobius system, Payroll Liaisons and Managers are responsible for reviewing and approving timecards submitted by employees within their department.

We noted the following during our review:

In the newest iteration of the timekeeping module within the Mobius system (implemented on May 19, 2025), Timekeepers/Payroll Liaisons are able to approve their own time entries. There is no system restriction in place to prevent self-approval. HR has indicated that the system cannot currently be configured to block this action. While the existing job aids provide guidance regarding proper approval procedures, the system does not enforce this control, and Timekeepers/Payroll Liaisons are able to bypass segregation of duties requirements. It is noted that, during our detailed testing of sample transactions, we did not identify instances of a timekeeper self-approving their timecard.

Due to this system control gap, Timekeepers/Payroll Liaisons could intentionally or inadvertently record additional hours, overtime, or leave without independent verification, resulting in overpayment or unearned benefits. Without a required independent review, there is an increased risk that time entries could be falsified to conceal unauthorized absences, inflate hours worked, or misrepresent leave balances. Further, self-approval reduces the likelihood that human errors, inconsistencies, or fraudulent entries will be detected in a timely manner.

#### Recommendation

The following is recommended:

- Engage with system representatives to determine whether the configuration can be enhanced to prevent self-approval of time entries.
- To address the current control gap while potential system configuration updates are pending, implement a periodic, independent review of Timekeeper/Payroll Liaison time entries to detect and address any instances of self-approval.
- Consider requiring dual approval for timecards submitted by individuals in roles with elevated access or responsibilities (e.g., Payroll Liaisons/Timekeepers).



## OBSERVATIONS MATRIX (CONTINUED)

### 1. Segregation of Duties in Timekeeping System (Continued)

Risk Rating: Moderate

#### Management's Response

**Response:** Noting that managers receive emails for every submitted timecard that details hours per day and pay types, so managers are notified and provided details of timecards even if the Timekeeper/Payroll Liaison were to approve their own timecard. We will continue to monitor the system software updates for added functionality that will allow us to prevent Timekeepers/Payroll Liaisons from having the ability to approve their own timecard, as well as leveraging the avenue we have to request software enhancements including having fellow public government customers "vote up" our request. We will implement a periodic audit of Timekeepers/Payroll Liaisons' timesheets while we are awaiting the software updates.

**Responsible Party:** HR Systems Team within Human Resources Department

**Estimated Completion Date:** The system software updates will be dependent upon the software company, but updates are pushed quarterly, and the vendor is making numerous updates every quarter to address both improved functionality and resolution of customer requested items. The periodic audit will be implemented immediately, to be conducted quarterly.

## OBSERVATIONS MATRIX (CONTINUED)

### 2. Pre-Authorization of Overtime

Risk Rating: Moderate

#### Observation

The County's Personnel Policies and Timekeeping Job Aides establish expectations that overtime be authorized in advance, except in defined circumstances, and that Supervisors review and approve timecards, including overtime entries. The policies contemplate that departments establish procedures for overtime pre-approval and note that repeated overtime worked without authorization may result in disciplinary action. In addition, while the Fair Labor Standards Act ("FLSA") requires employers to compensate employees for all overtime worked regardless of pre-approval, FLSA best practices support documented overtime pre-authorization procedures to manage labor costs, promote accountability, and reduce the risk of disputes.

During our review we noted that overtime pre-authorization controls were not consistently documented or applied across the departments reviewed. Specifically:

- Of six (6) sampled employees who incurred overtime, one (1) instance lacked evidence of pre-authorization. The employee incurred 11.5 overtime hours during the pay period and was assigned to the FFM Department.
- For sampled instances where overtime was pre-approved, documentation did not include estimated overtime hours or a stated business justification.
- Departments maintained differing approaches to overtime pre-approval, ranging from informal approvals (e.g., verbal, email, or text) to no documented procedures.

Allowing overtime without documented, complete pre-approval—including estimated hours and justification—limits the County's ability to proactively manage labor costs and identify overtime trends. Inconsistent approval practices reduce accountability, hinder verification of policy compliance, and increase the risk of budget overruns and disputes related to overtime appropriateness. While the County remains obligated to pay overtime worked under FLSA, the absence of consistent pre-authorization controls increases exposure to unnecessary or avoidable labor costs.

#### Recommendation

The following is recommended:

- Reinforce departmental responsibility by requiring each department offering overtime to establish and maintain formal, written procedures for overtime pre-approval, as permitted under County policy. These procedures should include documentation of estimated hours and justification for overtime.
- Reinforce expectations related to document retention, requiring departments offering overtime maintain verifiable records of overtime pre-approval (e.g., electronic workflows, signed forms, or other auditable means).
- Implement periodic monitoring or payroll spot checks to confirm that departments offering overtime have established formal procedures and are consistently applying them, confirming alignment with County policy and FLSA best practices.

#### Management's Response

**Response:** Human Resources will discuss this recommendation with County executive leadership.

**Responsible Party:** Human Resources Director

**Estimated Completion Date:** March 31, 2026



## OBSERVATIONS MATRIX (CONTINUED)

### 3. Leave Time Request and Approval

Risk Rating: Low

#### Observation

The County's Personnel Policies and Timekeeping Job aides provide guidance for accurate leave entry and approval; however, they do not specify when leave requests must be submitted or approved. Leading practices related to timekeeping and payroll suggest leave be requested and approved prior to the date the leave is taken.

Of seventeen (17) sampled time entries containing leave, we noted the following:

- Five (5) instances where the leave was both requested and approved after the date the leave occurred.
- One (1) instance where the leave was requested prior to being taken but approved after the leave date.

Without requiring advance approval of leave requests, employees may take leave without prior authorization, increasing the risk of scheduling conflicts, inadequate staffing coverage, and potential payroll adjustments. Delayed approvals also reduce transparency and hinder proactive workforce planning.

#### Recommendation

The following is recommended:

- Establish written guidance and standard operating procedures requiring leave requests and approvals to occur prior to the date leave is taken. While pre-approval of leave may not be feasible for all departments, employees, and situations (i.e. sick leave), we recommend the County requires pre-approval unless it is otherwise determined impracticable; instances wherein pre-approval was not feasible should be documented in the timecard notes.
- Communicate the updated procedures to employees and managers and provide guidance on handling exceptions for unplanned absences.
- Configure system notifications or workflows in Mobius to encourage timely submission and approval of leave requests (i.e., periodic reminders of pending absence approval requests, etc.).

#### Management's Response

**Response:** We will update the Annual Leave and Personal Days sections of the Leave Procedures to state pre-planned absences should be requested and approved in advance, similar to existing language in our Sick Leave Procedure.

**Responsible Party:** HR Systems Team in Human Resources

**Estimated Completion Date:** Dependent upon Policy Committee schedule but targeting no later than January 1, 2027.



## PROCESS IMPROVEMENT OPPORTUNITY

### 1. Standardized Timekeeping Training

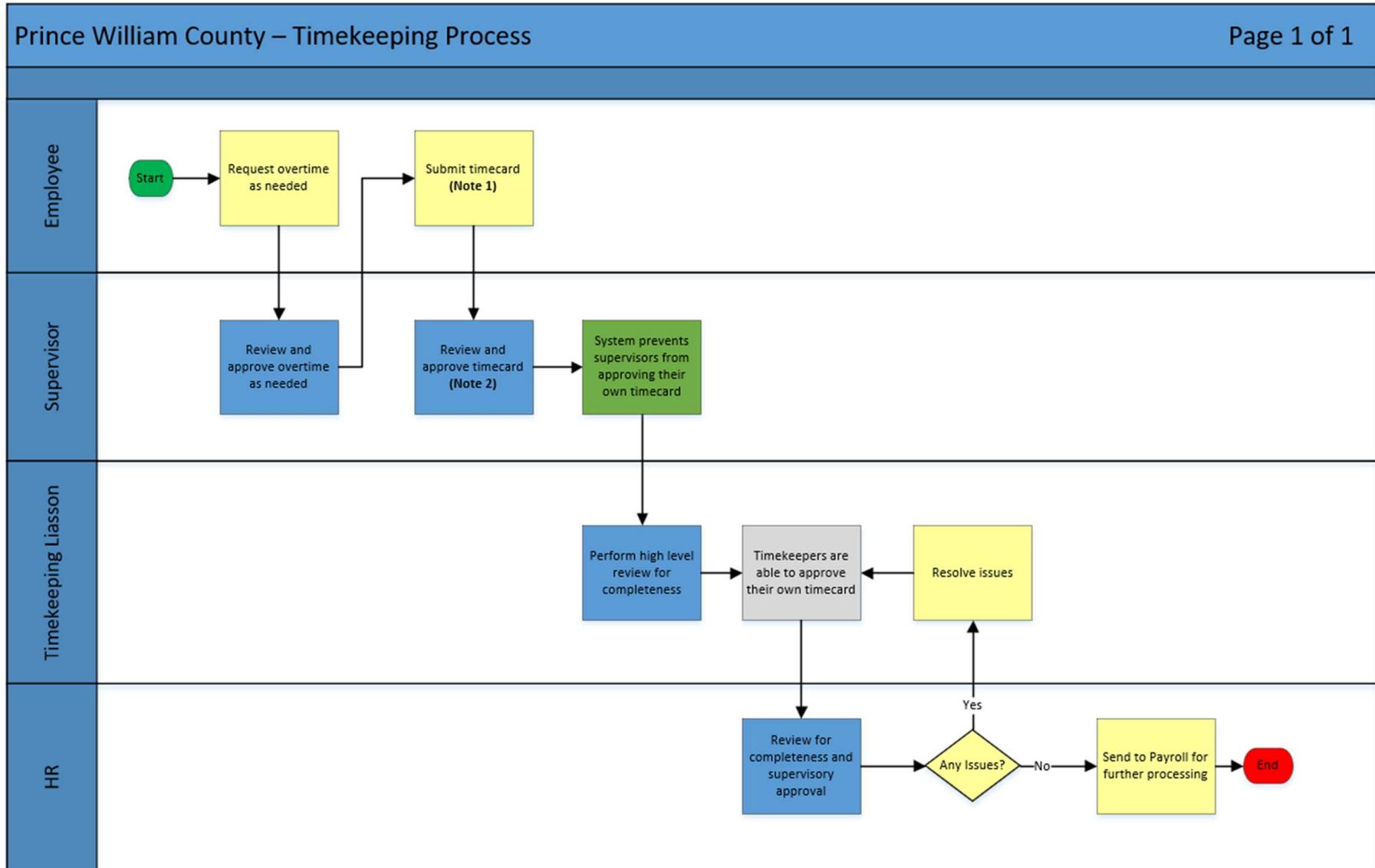
Currently, timekeeping policies and job aides are made available to employees—typically during onboarding—but rely primarily on passive access without structured training or required acknowledgement. Guidance is often redistributed reactively in response to recurring issues, and communication practices may vary by department. This approach may limit consistent understanding of timekeeping requirements and system functionality, increasing the likelihood of timecard errors, inconsistent policy application, and avoidable payroll processing delays.

To promote consistent understanding of timekeeping requirements and reduce avoidable errors, the County should formalize a standardized onboarding and reinforcement approach for timekeeping policies and job aides. Specifically, we recommend that management:

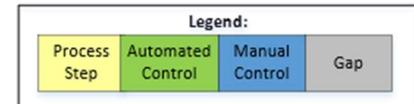
- Incorporate a structured overview of key timekeeping policies and Oracle Mobius job aides into the onboarding process. While department-specific procedures may vary, core expectations should be documented within a central job aide.
- Require documented acknowledgement from employees and supervisors confirming review and understanding of timekeeping policies and supporting materials.
- Implement periodic reinforcement or refresher communications to maintain awareness outside of issue-driven outreach.
- Standardize HR's role in disseminating timekeeping guidance to support consistent communication across departments.



**PROCESS MAPS**

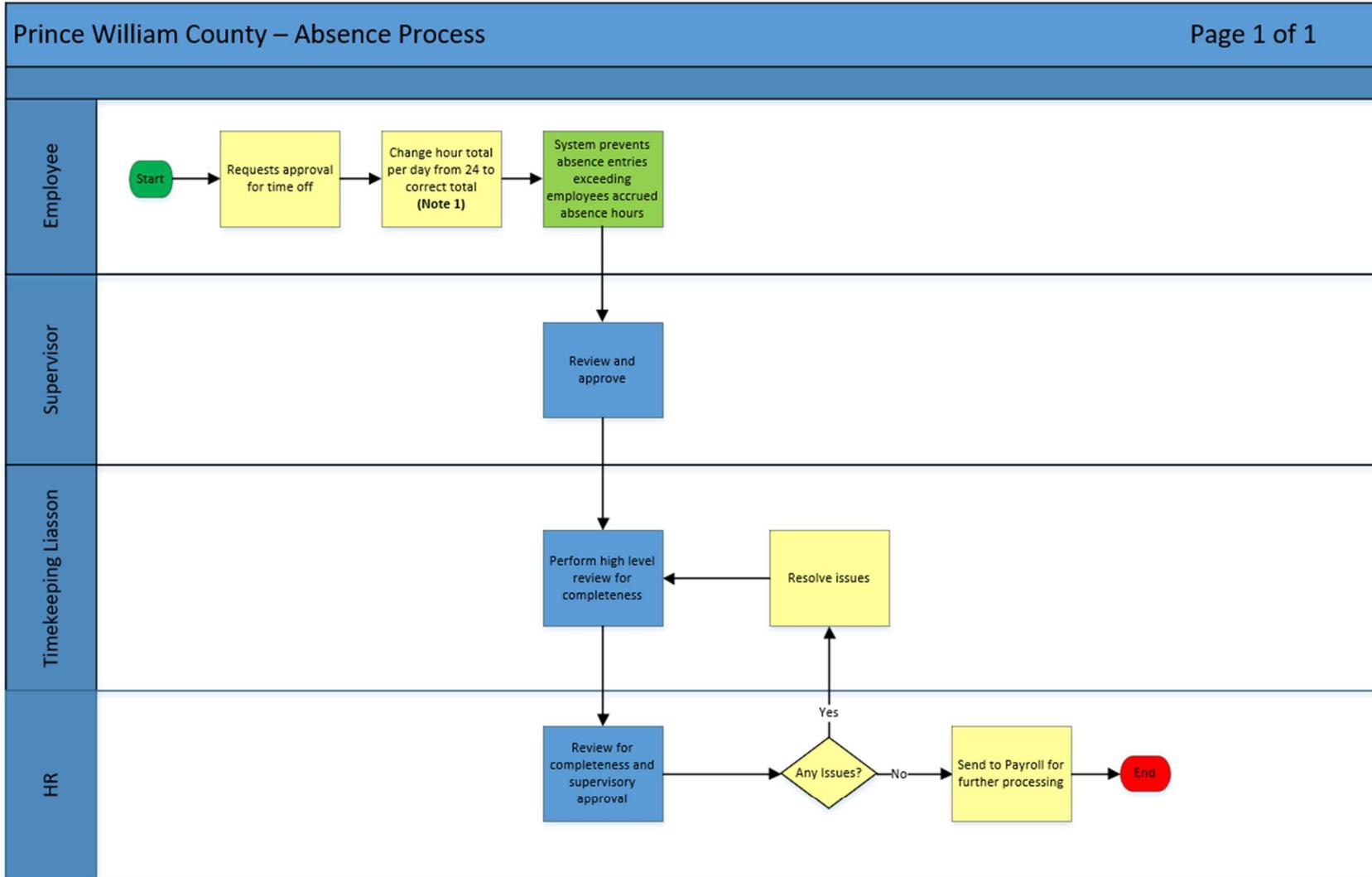


Note 1: Per PWC policy, employees must submit timecard by the last day of the pay period. PT/seasonal P&R employees use Time Clock Plus to clock in and out which interfaces with Mobius through a manual import by the Timekeeping Liaison on Saturday morning after the end of the pay period on the Friday before.  
 Note 2: Per PWC policy, supervisors must approve timecards by COB Monday after the pay period end date on the Friday before.





**PROCESS MAPS (CONTINUED)**



Note 1: Absence entries default to 24 hours and often need correction to 8 hours or less.





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