



PRINCE WILLIAM COUNTY

Prince William County, Virginia Internal Audit Report – Transportation Operations: Cost Recovery

December 2, 2020



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TRANSMITTAL LETTER



December 2, 2020

The Board Audit Committee of
Prince William County, Virginia
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Prince William, Virginia 22192

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Pursuant to the internal audit plan for calendar year ending (“CY”) 2020 for Prince William County, Virginia (“County” / “PWC”), approved by the Board of County Supervisors (“BOCS”), we hereby present the internal audit of transportation operations: cost recovery. We will be presenting this report to the Board Audit Committee of Prince William County at the next scheduled meeting on December 15, 2020.

Our report is organized into the following sections:

Executive Summary	This provides a high-level overview and summary of the observations noted in this internal audit, as well as the respective risk ratings.
Background	This provides an overview of the function within the process, as well as pertinent operational control points and related compliance requirements.
Objectives and Approach	The objectives of this internal audit are expanded upon in this section, as well as the various phases of our approach.
Observations Matrix	This section gives a description of the observations noted during this internal audit and recommended actions, as well as Management’s response including the responsible party, and estimated completion date.
Process Maps	This section provides a visual depiction of the workflow of key processes as currently performed.

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

Respectfully Submitted,

RSM US LLP

Internal Audit



EXECUTIVE SUMMARY

Background

The County's Department of Transportation ("DoT", "Transportation") is responsible for the planning and inspection; design and construction; and traffic safety associated with the multi-modal transportation network Prince William County ("County") residents and visitors travel within the County. The County's current Mobility Strategic Plan goal is to provide the community with an accessible, comprehensive, multi-modal network of transportation infrastructure that supports local and regional mobility.

The total fiscal year ("FY") ending June 30, 2021 adopted budget for DoT is \$5.1M, which is allocated across three programs: Administration, Capital, and Planning & Programming. Administration provides the overall leadership of department activities. Capital manages and oversees the design and construction of improvements to County roadways. Planning & Programming provides plan review, inspection, engineering, and other planning support for all transportation related activities.

To meet departmental goals, the County and DoT work with local, regional, state and federal partners to help execute and fund new construction and maintenance of existing roadways. Specifically, DoT has executed funding agreements with the Northern Virginia Transportation Authority ("NVTA") and the Virginia Department of Transportation ("VDOT"). These agencies reimburse the County for an agreed upon amount of design, right-of-way, and construction costs incurred for transportation related capital projects; referred to as "cost recovery" by DoT. In FY 2021, cost recovery includes \$3.35M in expenditure costs and 25.80 FTEs, representing the budgeted cost of administering the transportation related capital projects in the County. On average there are 15+ transportation projects actively managed by DoT's capital program at any point in time.

Overall Summary / Highlights

The observations identified during our assessment are detailed within the pages that follow. We have assigned relative risk or value factors to each observation identified. Risk ratings are the evaluation of the severity of the concern and the potential impact on the operations of each item. There are many areas of risk to consider in determining the relative risk rating of an observation, including financial, operational, and/or compliance, as well as public perception or 'brand' risk.

Objectives and Scope

The primary objective will be to assess Transportation's processes and controls related to project cost recovery for in-scope projects. We performed additional procedures as deemed necessary to appropriately assess the operations and control environment. As part of our internal audit we performed the following:

- Gained an understanding of current project cost recovery processes and internal control structure;
- Gained an understanding of the system(s) utilized throughout project cost recovery processes;
- Reviewed and assessed the cost recovery process, including design and documentation, performed when determining costs eligible for recovery;
- Reviewed performance measurement processes performed by management to assess the completeness and accuracy of project cost recoveries;
- Performed testing of expenditures submitted for reimbursement for compliance with grant reimbursement and other recovery-related requirements;
- Performed follow up procedures on open findings in previously issued Transportation internal audit report; and
- Provided recommendations for process improvements.

The scope of this internal audit encompassed current Transportation operations, including project costs incurred and cost recoveries from July 1, 2019 through June 30, 2020.

Fieldwork was performed August through October 2020.

Summary of Observation Ratings

(See page 3 for risk rating definitions)

	High	Moderate	Low
Transportation Cost Recovery	-	1	-

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



EXECUTIVE SUMMARY – CONTINUED

Observations Summary

The following is a summary of the observations noted in the areas reviewed. Each detailed observation is included in the observation matrix section of the report. Improvement opportunities have been provided following the detailed observations section. Definitions of the rating scale are included below.

Summary of Observations	
Observation	Rating
1. Project Expense Reimbursement – Eligible versus Ineligible	Moderate

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

Observation Risk Rating Definitions	
Rating	Explanation
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

Overview

The Prince William County (“PWC”, “County”) Department of Transportation (“DoT”, “Transportation”) is responsible for the planning and inspection; design and construction; and traffic safety associated with the multi-modal transportation network Prince William County (“County”) residents and visitors travel within the County. The goal of Transportation is to ease the flow of traffic and improve travel within the County; providing transportation options to all while creating and maintaining safe traveling conditions.

The total FY 2021 adopted budget for DoT is \$5,103,035 which is allocated across three programs:

- **Administration:** Provides overall leadership and management oversight for all department activities and review all major policy issues, financial transactions, Board of County Supervisors reports, County Executive generated tracker reports, and interface with executive management and County citizens on transportation issues;
- **Capital:** Manages and oversees the design and construction of improvements to County roadways through bond, local, regional, state, and federal funds. The program also acquires property for all road projects and provides assistance and support for other land acquisitions. Activities within this program charge costs to capital projects; and
- **Planning & Programming:** Provides plan review, inspection, traffic and safety engineering, street lighting, and regional planning transportation activities. Through these activities, transportation planning, geographic information system, and site/plan reviews are completed for the County. Additionally, the program provides transportation inspection, traffic safety planning/engineering and site review, coordination of street light installation and maintenance, grant writing, and County representation at the regional and state planning level. In order to meet the departmental goals, the County and Transportation work with a variety of local, regional, state and federal partners to help execute and fund new construction and maintenance of existing roadways.

Financial Overview and Funding Sources

The DoT has executed agreements with the Northern Virginia Transportation Authority (“NVTA”) and the Virginia Department of Transportation (“VDOT”). These agencies reimburse the County for an agreed upon amount of design, engineering, and construction costs incurred for transportation related capital projects; referred to as “cost recovery” by DoT. In FY 2021, cost recovery includes \$3.35 million in expenditure costs and 25.80 FTEs, representing the budgeted cost of administering transportation related capital projects in the County.

Some of the on-going transportation related capital projects include roadway improvements to Route 1, Route 28, the Balls Ford Interchange and Neabsco Mills Road. The total budget for the currently on-going projects is \$943,160,402. Each of these projects is funded by NVTA, VDOT, Federal grants, local funding, or a combination of more than one of the funding sources. Currently, the two most common funding sources are a NVTA/Local split and Federal/Local split.

In many instances 100% funding is not provided by an agency, or State/Federal program. If a portion of the funding is required to come from another source (most often local funds), the specific funding split is show in the table below (those with “N/A” provide 100% funding). However, while NVTA only reimburses for 70% of project specific costs, the other 30% is provided as Local Distribution funds which can be utilized for any transportation related expenditures. These funds are sent to the County from NVTA on a periodic basis, based upon the recent project activity. The other most common funding splits are 80/20 and 50/50.



BACKGROUND – CONTINUED

Financial Overview and Funding Sources – continued

Following are funding sources totals from July 1, 2019 through June 30, 2020, as provided by the Department of Transportation from the Ascend financial management system:

Funding Totals Provided by Source (7/1/2019 – 6/30/2020)				
Funding Source	Funding Source	Funding Split	Total Funds Provided	Total Projects Funded
NVTA	Regional NVTA 70% funding is provided on a reimbursement bases for projects that were selected through a regionally competitive evaluation process. The Local NVTA 30% funding is distributed to localities to spend on urban or secondary road construction, capital improvements that reduce congestion, projects included in the approved TransAction update, or for public transportation purposes.	70/30	\$66,628,233	7
Federal	A project funded 100% using federal funds (application programs can vary).	N/A	\$39,040,257	4
State	A project funded 100% using state funds (application programs can vary).	N/A	\$14,487,405	5
State/Local	A project with a combination of funding sources from both state and local revenues	50/50	\$11,595,419	1
RS State/Local	Revenue Sharing (“RS”) is a specific state program that requires a 50/50 local match. Therefore an RS State project is required to have enough local funds (could be single or various local funds) to match the allocated state funding.	50/50	\$8,131,672	2
Federal/Local	Generally, a Federal/Local project is a project awarded under the Transportation Alternatives Program (TAP). This program requires an 80/20 federal local split. Additionally, a Federal/Local project could be a project where there were not enough Federal funds to cover all costs so local funds were added to supplement or vice versa.	80/20	\$5,622,988	9
Federal/State	A project funded with a combination of federal and state funds.	N/A	\$1,491,228	1
Federal/Other	A project funded with federal funds and supplemented with a variety of other sources.	80/20	\$60,576	1
Total		Total	\$145,933,179	32



BACKGROUND – CONTINUED

Financial Overview and Funding Sources – continued

The table below represents Transportation annual budget by programs from FY 2017 – FY 2021, as reported in the County’s budget documents.

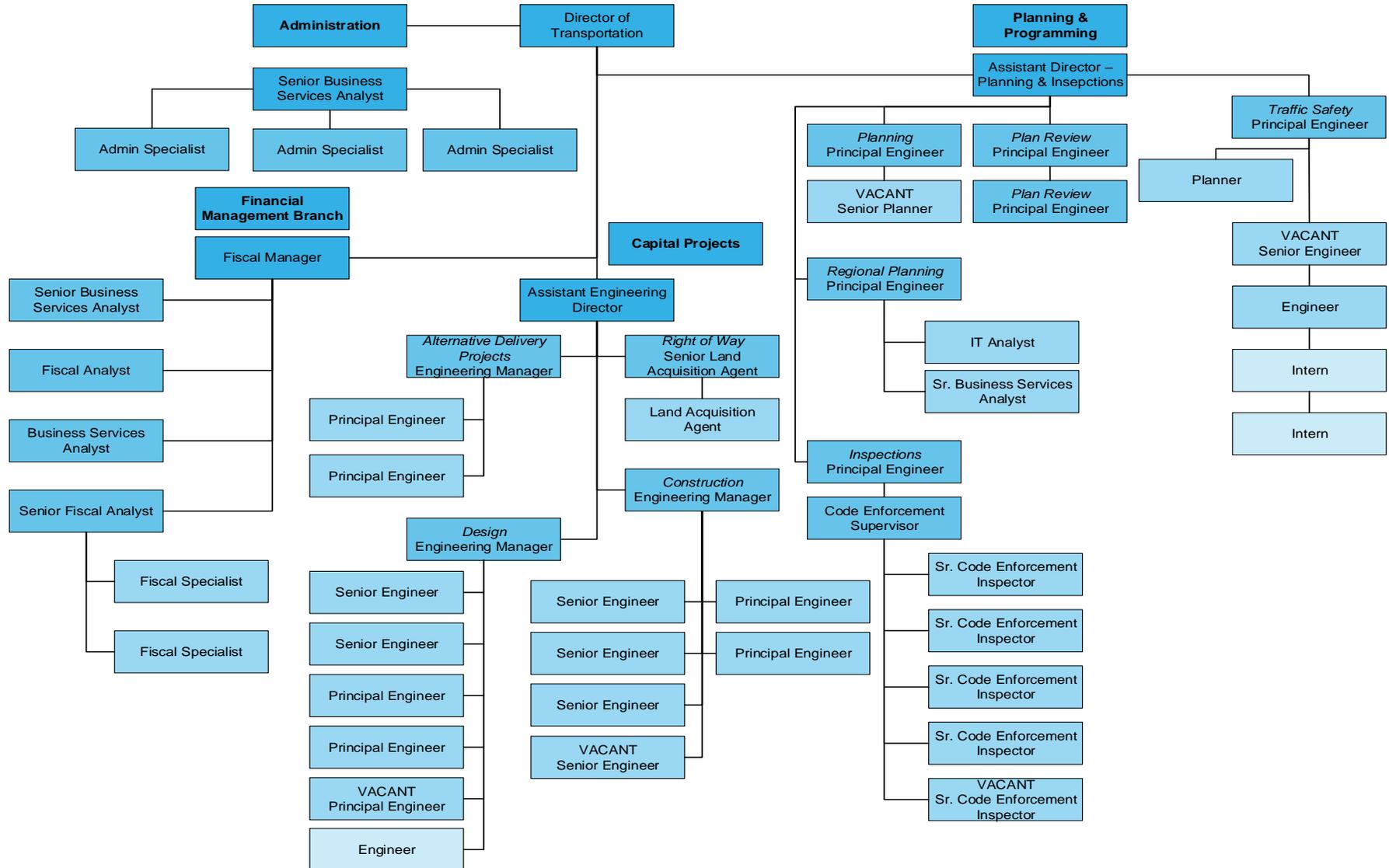
Program	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Adopted
Administration	\$192,259	\$205,176	\$190,828	\$163,742	\$140,951
Capital	(\$58,171)	\$16,882	\$90,429	\$10,420	\$222,959
Planning & Programming	\$4,178,517	\$4,446,150	\$4,740,054	\$4,375,048	\$4,739,125
Total	\$4,312,605	\$4,668,208	\$5,021,311	\$4,999,749	\$5,103,035
FTE	43.80	44.80	44.80	47.80	47.80

On average there are 30+ open transportation projects being actively managed by DoT’s Capital program. The Capital program includes road design, construction, project management, and right-of-way acquisition activities that may be eligible to recover expenditure costs from Board of County Supervisors approved transportation projects. Staff provides management and oversight of large and small-scale road projects, often funded by multiple revenue sources. The reliance on cost recovery activities is reflected in the totals for the Capital budget, which is comparatively lower than the other two programs. In FY 2020 the capital budget grew to \$222,959, from \$90,429 in FY 2019, a 146.5% increase, due to the addition of a Senior Business Services Analyst (\$82,959). The remaining \$140,000 consisted of previously allocated NVTAs funding allocated to design and construction activity to cover other costs and positions.



BACKGROUND – CONTINUED

Organization Chart





BACKGROUND – CONTINUED

Cost Recovery Process

The County identifies cost recovery as the reimbursement of capital project related staff costs from agencies such as NVTA and VDOT. These recovered costs support nearly all of the roadway improvement that takes place within the County, and as such is a process paramount to achieving operational goals and meeting financial needs. In order to be reimbursed for eligible project costs, the County is required to submit an application for each eligible project. These applications are reviewed by the funding agency and a general project agreement is executed. Throughout the life of the project, the County and DoT is required to submit invoices to the funding agency that include detail related to actual expenditures incurred. The Financial Management Branch within DoT is responsible for gathering expenditure documentation, and preparing and reviewing the invoice package for submission to the funding agency.



Funding agencies only approve reimbursement requests for eligible expenditures related to transportation related capital projects. Historically, NVTA and VDOT have specific guidance regarding eligible versus ineligible expenditures to local jurisdictions. Due to questions by local jurisdictions related to eligible and ineligible expenditures in prior years, NVTA distributed a draft listing of expenditures that were eligible for reimbursement as of February 2020. NVTA provided an opportunity for local jurisdictions to ask clarifying questions regarding the guidance, to which NVTA responded in June 2020. The guidance is still in draft form and will likely be finalized in February 2021. NVTA's draft for eligible and ineligible expenditures include, but are not limited to the following:

Eligible for Reimbursement	Ineligible for Reimbursement
<ul style="list-style-type: none"> • Direct costs (materials, consultants and contractors) that are necessary and reasonable; • Costs for locality employees directly related to the progressions of the project; • Internal staff time directly related to the progress of the project; and, • "Billing rates" rather than actual wage rates with disclosed cost-based methodology. 	<ul style="list-style-type: none"> • Staff charges for local, state or federal applications; • Staff overtime charges (unless directly related to project) • Non-project time such as vacation, sick, holiday pay, etc. • Meal, food, or beverage expenditures; • Staff training, development, and workshop costs; • Travel related expenditures; • Other indirect costs such as facility maintenance and cleaning, office supplies, mobile phones, software licenses, etc.; and, • Vehicle repair and maintenance.



BACKGROUND – CONTINUED

Cost Recovery Discussion with NVTA

To obtain additional background information related to cost recovery processes and potential changes to eligible versus ineligible expense categories, we spoke with County personnel from within the Department of Transportation and external parties from a funding agency – NVTA – which is a primary funding source for the County's transportation capital projects. We learned that the working relationship is strong between the two parties, and NVTA noted that DoT consistently provides sufficient and detailed supporting documentation. We also heard that NVTA and DoT are not always aligned in terms of expenditures deemed eligible for reimbursement, and those that are ineligible for reimbursement. NVTA emphasized that they reimburse capital costs directly related to the County's capital transportation projects, and do not reimburse for non-capital operating and indirect expenditures that cannot be directly attributed to activities performed for specific, funded projects. NVTA identified the following expense types that would not be eligible for reimbursement:

- Seat Management Services (E.g.: Web support, network data, technology hosting, etc.)
- Fleet Management (E.g.: Vehicle maintenance, gasoline, and motor pool use.)
- Professional Services (E.g.: Sunday and holiday pay, language stipends, etc.)
- Communications, Telephone (E.g.: Stationary and office equipment, books and periodicals, membership dues, etc.)

NVTA noted that this is a slight change to the process historically, however, NVTA credited the change to more strict oversight and monitoring of funding agencies and expect it to be more consistent in the future. In order to provide more specific guidance, NVTA performed a parameter study to review the reimbursed costs in the past, to identify cost categories that are deemed ineligible. The results are still in draft form, but expect to be finalized by February 2021. Additional detail regarding the parameter study and the results of that study are included on page 11 of this report.

In addition to our discussion with NVTA, we also spoke with another Northern Virginia locality. Through that conversation we learned they have experienced a similar shift in the amount of pushback received for cost recovery submissions, with NVTA questioning eligible versus ineligible costs. Our conversation corroborated the County's experience with changing funding agency expectations regarding allowable and unallowable experiences.



OBJECTIVES AND APPROACH

Objectives

The primary objective of this internal audit was to assess Transportation Department processes and controls related to project cost recovery for in-scope road construction projects. The scope of this internal audit encompassed current Transportation operations, including project costs incurred and cost recoveries, as well as allowable and unallowable expenditure categories, from July 1, 2019 through June 30, 2020.

Approach

Our audit approach was consistent with our internal audit methodology, which included the following phases:

Understanding and Documentation of the Process

We conducted interviews with representatives from the Transportation Department to discuss the scope and objectives of the audit work, obtain preliminary data, and establish working arrangements. We obtained and reviewed 1) copies of financial information; 2) applicable County policies, department procedures, and grant reimbursement requirements related to this internal audit and 3) other documents deemed necessary. We performed walkthroughs of the processes and key controls to gain an understanding of the function and assess the design of the process/key controls.

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

The purpose of this phase was to assess the efficiency and effectiveness of project cost recovery processes in recovering County funds expended on department projects. Testing was conducted utilizing sampling and other auditing techniques to meet our audit objectives. Procedures included the following

- Gained an understanding of current project cost recovery processes and internal control structure;
- Gained an understanding of the system(s) utilized throughout project cost recovery processes;
- Reviewed and assessed cost recovery process, including design and documentation, performed when determining costs eligible for recovery;
- Reviewed performance measurement processes performed by management to assess the completeness and accuracy of project cost recoveries;
- Performed testing of expenditures submitted for reimbursement for compliance with grant reimbursement and other recovery-related requirements;
- Performed follow up procedures on open findings in previously issued Transportation internal audit report; and
- Provided recommendations for process improvements.

We also performed detailed testing on cost recovery invoice submissions for projects within our in-scope period. Specifically, we selected 20 submissions across ten different projects. These ten projects encompassed roughly 70% of the total budget of in-scope projects. For each submission, we reviewed the following:

- Mathematical accuracy of reimbursement request;
- Appropriateness of submitted expenditures (eligible versus ineligible); and
- Review and approval of invoice package.

Reporting

At the conclusion of this audit, we summarized our findings into this report. We conducted an exit meeting with the appropriate Management personnel, and have incorporated Management's response into this report.



OBSERVATIONS MATRIX

Observation	1. Project Expenditure Reimbursement – Eligible versus Ineligible																														
Moderate	<p data-bbox="369 342 1997 524">During our testing of expenditures submitted for reimbursement, we identified \$86,711 of expenditures classified as ineligible by the NVTA. To learn more about cost recovery reimbursement processes and new/ potential changes in reimbursable expense categories, we spoke with County personnel within the Department of Transportation, representatives from the NVTA, and Transportation personnel from another local jurisdiction. Through these conversations we noted that expectations of funding agencies related to costs eligible versus ineligible for reimbursement have changed, and some costs previously reimbursed will no longer be reimbursed in the future. The draft guidance is expected to be finalized by February 2021.</p> <p data-bbox="369 542 1997 602">Additionally, we reviewed a sample of 20 cost recovery submissions for eligible versus ineligible expenditures as it pertains to the draft guidance provided by NVTA in February 2020. We noted the following ineligible cost reimbursement submissions:</p> <ul data-bbox="415 620 1997 867" style="list-style-type: none"> • 16 instances in which Seat Management Services costs (E.g.: Web support, network data, technology hosting, etc.) were requested for reimbursement, for a total of \$18,904; • 18 instances in which Fleet Vehicle Management costs (E.g.: Vehicle maintenance, gasoline, and motor pool use) were requested for reimbursement, for a total of \$8,876; • 17 instances in which Professional Services costs (E.g.: Travel, Sunday and holiday pay, language stipends, etc.) were requested for reimbursement, for a total of \$2,067; and • 18 instances in which Communications/Telephone costs (E.g.: Stationary and office equipment, books and periodicals, membership dues, etc.) were requested for reimbursement, for a total of \$56,864. <p data-bbox="369 889 1997 982">Based upon data extracted from the Ascend financial management system, these cost categories account for an average \$158,641 actual expenditures over the last three fiscal years. Moving forward these expenditures may no longer be reimbursable and will need to be covered by other funding.</p> <table border="1" data-bbox="625 987 1732 1271"> <thead> <tr> <th>Cost Category</th> <th>FY 2018 Actual</th> <th>FY 2019 Actual</th> <th>FY 2020 Actual</th> <th>Average</th> </tr> </thead> <tbody> <tr> <td>Seat Management Services</td> <td>\$70,482</td> <td>\$70,482</td> <td>\$82,278</td> <td>\$74,414</td> </tr> <tr> <td>Fleet Vehicle Management</td> <td>\$23,017</td> <td>\$45,108</td> <td>\$40,817</td> <td>\$36,314</td> </tr> <tr> <td>Professional Services</td> <td>\$30,094</td> <td>\$26,666</td> <td>\$24,602</td> <td>\$27,121</td> </tr> <tr> <td>Communication</td> <td>\$19,113</td> <td>\$19,795</td> <td>\$23,469</td> <td>\$20,792</td> </tr> <tr> <td>Total</td> <td>\$142,707</td> <td>\$162,051</td> <td>\$171,165</td> <td>\$158,641</td> </tr> </tbody> </table> <p data-bbox="369 1279 1997 1398">Though the guidance will not be finalized until early 2021, NVTA (and possibly other agencies) is likely to continue to push back on expenditure categories identified as ineligible. If funding is withheld due to the inclusion of ineligible costs, the County is at risk of delaying the reimbursement of eligible costs, and potentially impacting the relationship with funding agencies. Further, in instances where unallowable costs are not reimbursed by the agencies, the County will need to identify alternative sources of funding.</p>	Cost Category	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	Average	Seat Management Services	\$70,482	\$70,482	\$82,278	\$74,414	Fleet Vehicle Management	\$23,017	\$45,108	\$40,817	\$36,314	Professional Services	\$30,094	\$26,666	\$24,602	\$27,121	Communication	\$19,113	\$19,795	\$23,469	\$20,792	Total	\$142,707	\$162,051	\$171,165	\$158,641
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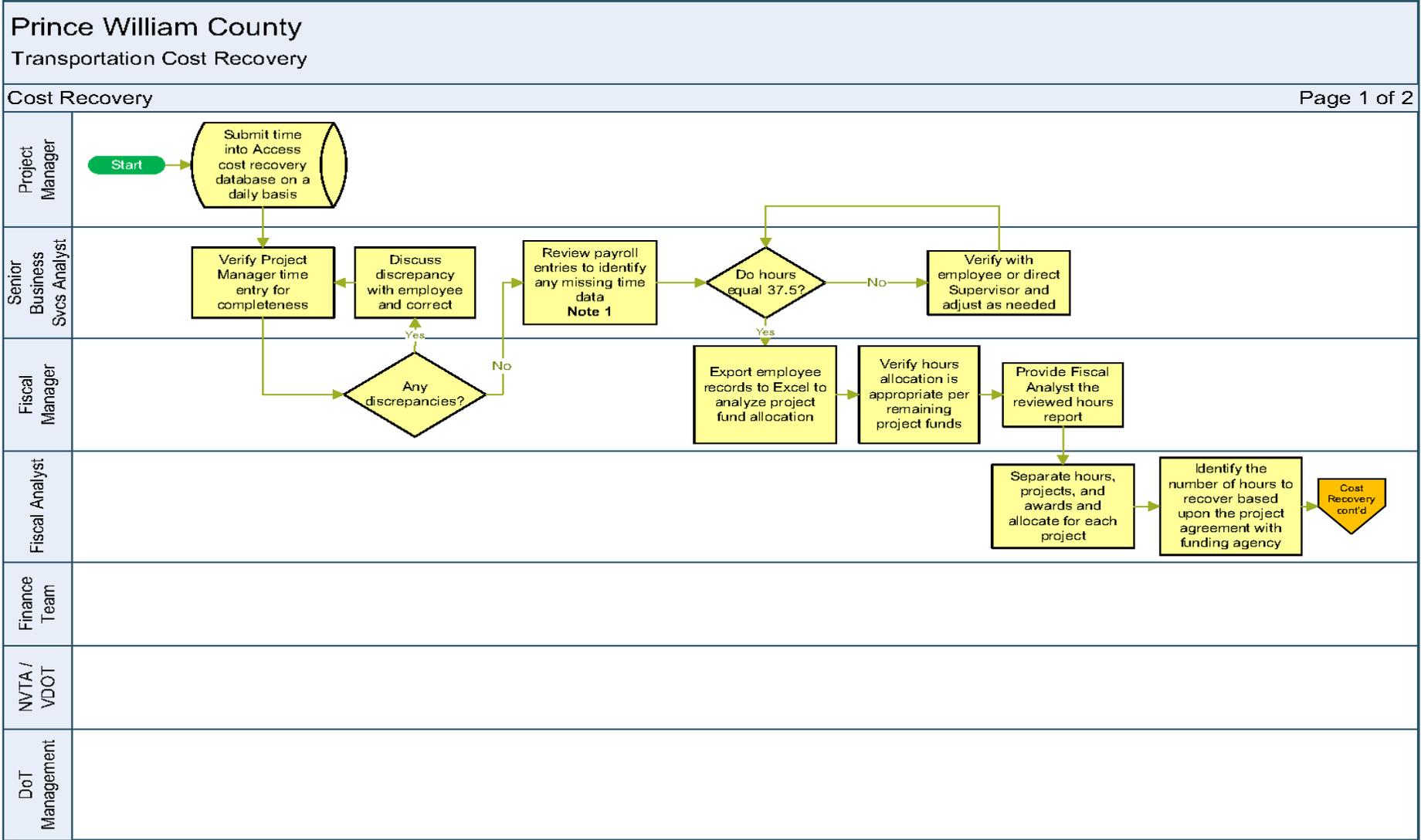


OBSERVATIONS MATRIX – CONTINUED

Observation	1. Project Expense Reimbursement – Eligible versus Ineligible – continued
Recommendation	<p>We recommend DoT align its capital project cost recovery strategy and related processes to comply with the guidance provided by NVTA as a result of the 2020 parameter study. Specifically, any costs deemed ineligible for reimbursement should be identified and excluded from future invoice submissions to NVTA.</p> <p>Additionally, there is potential to improve efficiency of the cost recovery process, along with alleviating any question regarding specific costs submitted for reimbursement. Rather than continue to capture and calculate individual expenditures for each employee included in a cost recovery reimbursement submission, DoT could perform an analysis of each of the allowable costs for each employee position involved with project execution. Through this analysis, DoT can calculate a “billing rate” that aggregates all eligible costs into an established dollar value, per hour, by role.</p> <p>NVTA has identified that the application of a billing rate for the purpose of cost recovery is an allowable method for use on reimbursement submissions. NVTA noted that for a billing rate to be approved, the County would need to provide the agency with detailed breakouts of the cost categories and rates used to calculate the billing rates for each position. NVTA will review the composition of each billing rate to verify all underlying expenditure types and rates are appropriate and must approve the billing rate for use by the County.</p>
Management Action Plan	<p>Response: DoT concurs with the recommendation and has requested \$150,000 annually in local funding to cover the identified ineligible costs from NVTA’s parameter study through the County’s FY 2022 annual budget process. Additionally, the DoT is working with members of the County’s Finance and Ascend teams to learn what improvements are available to allocate cost to projects now that Ascend is becoming a cloud-based system. DoT is also working with members of the HCM team to ensure that time entry and cost recovery allocation can become an automated process to fit our needs. We are very interested in developing a billing rate; however, we are waiting to see what improvements the two new systems will provide to the cost recovery process before moving forward with that development.</p> <p>Responsible Party: Director of Transportation</p> <p>Estimated Completion Date: November 30, 2020</p>



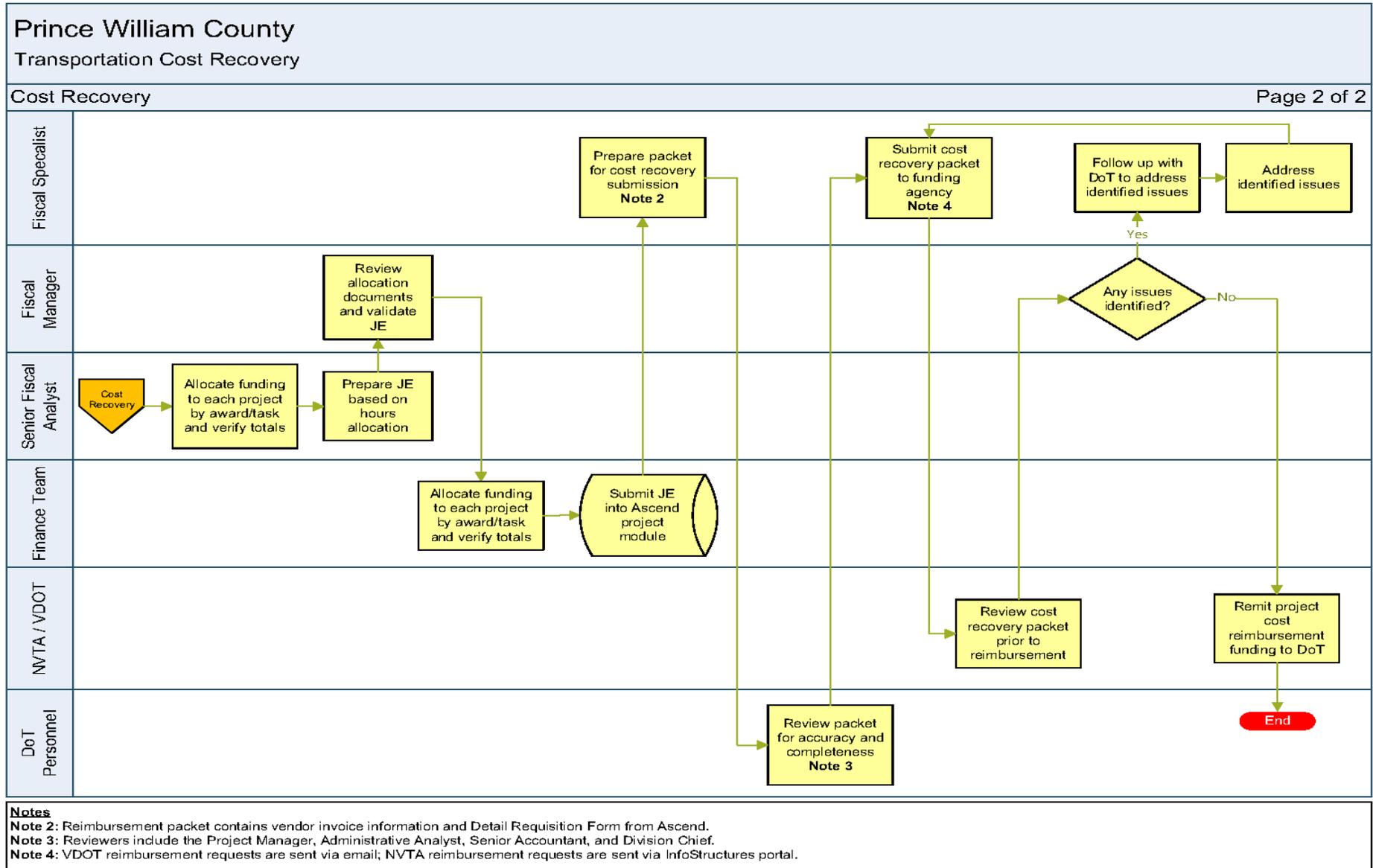
PROCESS MAPS



Notes
Note 1: Each month is subsequently closed out in the third week in the following month.



PROCESS MAPS – CONTINUED



Notes

- Note 2:** Reimbursement packet contains vendor invoice information and Detail Requisition Form from Ascend.
- Note 3:** Reviewers include the Project Manager, Administrative Analyst, Senior Accountant, and Division Chief.
- Note 4:** VDOT reimbursement requests are sent via email; NVTA reimbursement requests are sent via InfoStructures portal.



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