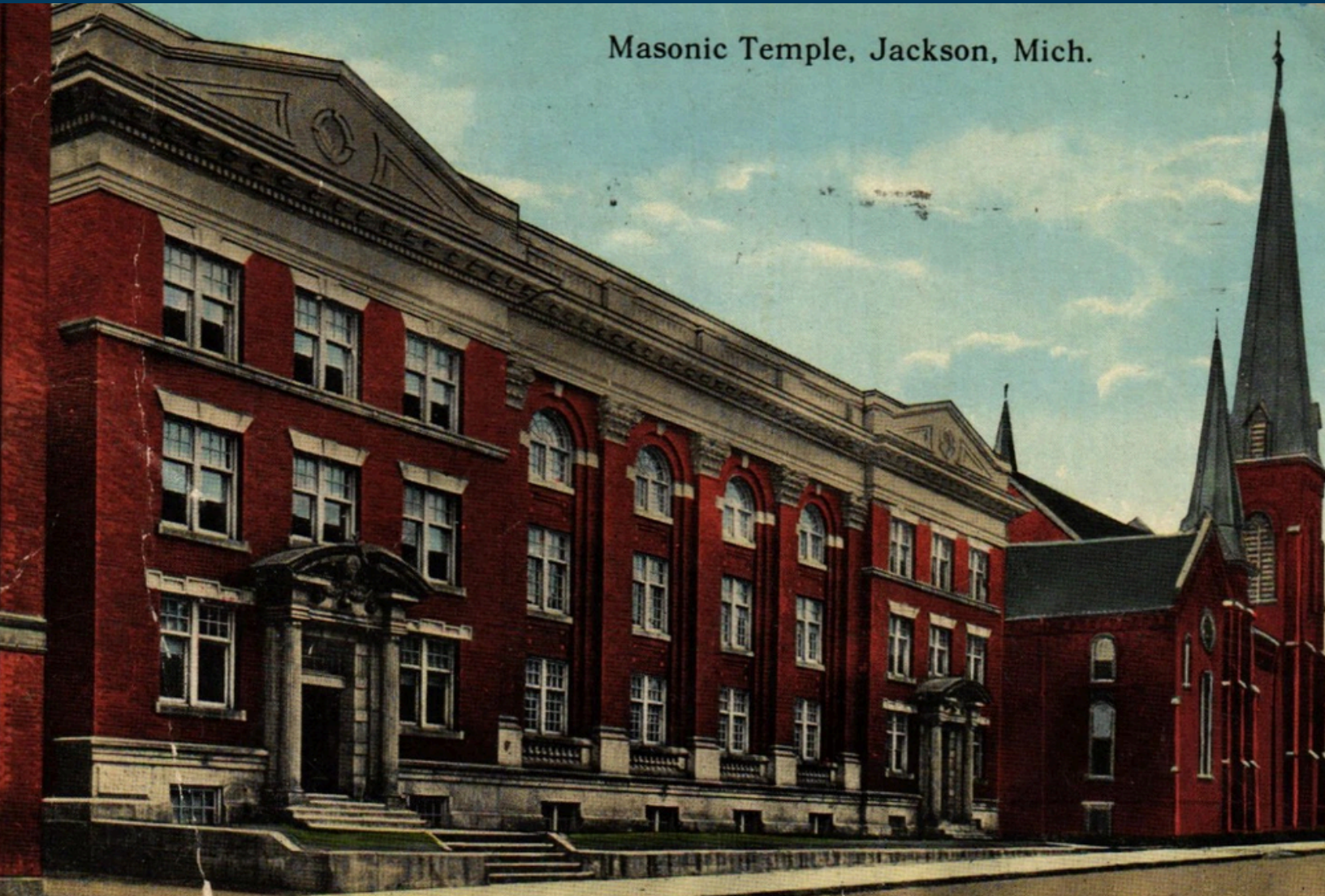


# CITY OF JACKSON MICHIGAN

Masonic Temple, Jackson, Mich.



# 2025

**ANNUAL FINANCIAL REPORT  
SINGLE AUDIT ACT COMPLIANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 2025**

# **CITY OF JACKSON, MICHIGAN**

## **SINGLE AUDIT ACT COMPLIANCE**

**For the Fiscal Year Ended  
June 30, 2025**

**Prepared by:**

**Heather Ehnis, Finance Director**

# CITY OF JACKSON, MICHIGAN

## Table of Contents

|   | <u>Page</u> |
|---|-------------|
| Independent Auditors' Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance   | 1           |
| Schedule of Expenditures of Federal Awards  | 2           |
| Notes to the Schedule of Expenditures of Federal Awards   | 4           |
| Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i> | 5           |
| Independent Auditors' Report on Compliance for Each Major Federal Program and Internal Control over Compliance Required by the Uniform Guidance   | 7           |
| Schedule of Findings and Questioned Costs   | 11          |
| Summary Schedule of Prior Audit Findings  | 14          |



## INDEPENDENT AUDITORS' REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

December 16, 2025

Honorable Mayor and  
Members of the City Council  
City of Jackson, Michigan

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 the **City of Jackson, Michigan** (the "City"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the basic financial statements. We issued our report thereon dated December 16, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is not a required part of the basic 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 basic 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 basic financial statements or to the basic 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 expenditure of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Rehmann Loborn LLC*



**CITY OF JACKSON, MICHIGAN**

**Schedule of Expenditures of Federal Awards**

For the Fiscal Year Ended June 30, 2025

| Federal Agency / Cluster / Program Title  | Assistance Listing Number | Passed Through | Pass-through / Grantor Number | Federal Expenditures |
|---|---------------------------|----------------|-------------------------------|----------------------|
| <b>U.S. Department of Agriculture</b>   |                           |                |                               |                      |
| Inflation Reduction Act Urban & Community Forestry Program                                    | 10.727                    | Direct         | 24-CA-11132544-010            | \$ <u>118,404</u>    |
| <b>U.S. Department of Housing and Urban Development</b>                                       |                           |                |                               |                      |
| Community Development Block Grant - Entitlement Grants Cluster:                               |                           |                |                               |                      |
| Community Development Block Grant   | 14.218                    | Direct         | B23MC260021                   | 338,466              |
| Community Development Block Grant - CV  | 14.218                    | Direct         | B20MW260021                   | <u>5,245</u>         |
|   |                           |                |                               | <u>343,711</u>       |
| Home Investment Partnership Programs  | 14.239                    | Direct         | M21MC260214                   | 88,052               |
| Home Investment Partnership Programs  | 14.239                    | Direct         | M21MP260214                   | <u>10,534</u>        |
|   |                           |                |                               | <u>98,586</u>        |
| <b>Total U.S. Department of Housing and Urban Development</b>                                 |                           |                |                               | <u>442,297</u>       |
| <b>U.S. Department of Justice</b>   |                           |                |                               |                      |
| Bulletproof Vest Partnership Program  | 16.607                    | Direct         | n/a                           | 6,590                |
| Project Safe Neighborhoods  | 16.609                    | Direct         | n/a                           | 75,560               |
| Byrne Recovery Act Grant  | 16.804                    | Direct         | 2015-DJ-BX-0775               | <u>40,371</u>        |
| <b>Total U.S. Department of Justice</b>   |                           |                |                               | <u>122,521</u>       |
| <b>U.S. Department of Transportation</b>  |                           |                |                               |                      |
| Safe Communities Traffic Programs   | 20.602                    | R2 PC          | n/a                           | <u>17,195</u>        |
| <b>U.S. Department of Treasury</b>  |                           |                |                               |                      |
| COVID-19 - State and Local Fiscal Recovery Fund (CSLFRF):                                     |                           |                |                               |                      |
| American Rescue Plan Act - CSLFRF   | 21.027                    | Direct         | n/a                           | 6,014,565            |
| American Rescue Plan Act - CSLFRF   | 21.027                    | EGLE           | 7537-01                       | 4,101,149            |
| American Rescue Plan Act - CSLFRF   | 21.027                    | EGLE           | 7736-01                       | 1,940,750            |
| HCDF Down Payment Assistance Program  | 21.027                    | MSHDA          | ARP-2023-274-MIC              | 7,546                |
| MI-HOPE   | 21.027                    | MSHDA          | ARP-2023-274-MIH              | <u>245,762</u>       |
| <b>Total U.S. Department of Treasury</b>  |                           |                |                               | <u>12,309,772</u>    |
| <b>U.S. Environmental Protection Agency</b>   |                           |                |                               |                      |
| Congressionally Mandated Projects -   |                           |                |                               |                      |
| City of Jackson - Pearl Loop Water Transmission Main  | 66.202                    | Direct         | 00E03903                      | 1,089,155            |
| Drinking Water State Revolving Fund Cluster -   |                           |                |                               |                      |
| State Drinking Water Revolving Loan Fund Program  | 66.468                    | EGLE           | 7537-01                       | 375,631              |
| Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements | 66.818                    | Direct         | 00E03212                      | <u>159,947</u>       |
| <b>Total U.S. Environmental Protection Agency</b>   |                           |                |                               | <u>1,624,733</u>     |

continued...

**CITY OF JACKSON, MICHIGAN**

**Schedule of Expenditures of Federal Awards**

For the Fiscal Year Ended June 30, 2025

| Federal Agency / Cluster / Program Title          | Assistance Listing Number | Passed Through | Pass-through / Grantor Number | Federal Expenditures |
|---|---------------------------|----------------|-------------------------------|----------------------|
| <b>U.S. Department of Homeland Security</b>       |                           |                |                               |                      |
| SAFER Grant                                       | 97.044                    | Direct         | n/a                           | \$ 351,748           |
| Assistance to Firefighters Grant                  | 97.044                    | Direct         | EMW-2023-FG-04404             | 75,103               |
| Assistance to Firefighters Grant                  | 97.044                    | Direct         | EMW-2023-FG-04773             | <u>2,519</u>         |
| <b>Total U.S. Department of Homeland Security</b> |                           |                |                               | <u>429,370</u>       |
| <b>Total expenditures of federal awards</b>       |                           |                |                               | <u>\$ 15,064,292</u> |
|   |                           |                |                               | concluded.           |

See notes to schedule of expenditures of federal awards.

# CITY OF JACKSON, MICHIGAN

## Notes to the Schedule of Expenditures of Federal Awards

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of the **City of Jackson, Michigan** (the "City") under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the 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). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position or cash flows of the City.

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting, which is described in note 1 to the City's financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance or other applicable guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts, if any, shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

### 2. 10% DE MINIMIS COST RATE

For purposes of charging indirect costs to federal awards, the City has elected not to use the 10 percent de minimis cost rate as permitted by §200.414 of the Uniform Guidance.

### 3. PASS-THROUGH AGENCIES

The City receives certain federal grants as subawards from non-federal entities. Pass-through entities, where applicable, have been identified in the Schedule with an abbreviation, defined as follows:

| Pass-through Agency Abbreviation | Pass-through Agency Name                                    |
|----------------------------------|---|
| EGLE                             | Michigan Department of Environment, Great Lakes, and Energy |
| MSHDA                            | Michigan State Housing Development Authority                |
| R2 PC                            | Region 2 Planning Commission                                |



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

December 16, 2025

Honorable Mayor and  
Members of the City Council  
City of Jackson, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, 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 the **City of Jackson, Michigan** (the "City"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 16, 2025.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.



## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Rehmann Lobson LLC*

## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

December 16, 2025

Honorable Mayor and  
Members of the City Council  
City of Jackson, Michigan

### Report on Compliance for Each Major Federal Program

#### ***Qualified and Unmodified Opinions***

We have audited the compliance of the **City of Jackson, Michigan** (the "City") with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2025. The City's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

#### ***Qualified Opinion on Congressionally Mandated Projects program***

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its Congressionally Mandated Projects program for the year ended June 30, 2025.

#### ***Unmodified Opinion on the Other Major Federal Program***

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its other major federal program identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended June 30, 2025.

#### ***Basis for Qualified and Unmodified Opinions***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Independent Auditors' Responsibilities for the Audit of Compliance section of our report.



We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

*Matter Giving Rise to Qualified Opinion on Congressionally Mandated Projects program*

As described in item 2025-001 in the accompanying schedule of findings and questioned costs, the City did not comply with the Period of Performance requirement applicable to its Congressionally Mandated Projects program. Compliance with this requirement is necessary, in our opinion, for the City to comply with the requirements applicable to that program.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs.

***Independent Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

*Government Auditing Standards* requires the auditor to perform limited procedures on the City's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on it.

### **Report on Internal Control Over Compliance**

Our consideration of internal control over compliance was for the limited purpose described in the Independent Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a material weakness.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2025-001 to be a material weakness.

A *significant deficiency in internal control over compliance* is a deficiency, or a 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 audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

*Government Auditing Standards* requires the auditor to perform limited procedures on the City's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

***Purpose of this Report***

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

A handwritten signature in black ink that reads "Rehmann Lobson LLC". The signature is written in a cursive style with a large, prominent 'R' at the beginning.

# CITY OF JACKSON, MICHIGAN

## Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2025

### SECTION I - SUMMARY OF AUDITORS' RESULTS

#### Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?        yes   X   no

Significant deficiency(ies) identified?        yes   X   none reported

Noncompliance material to financial statements noted?        yes   X   no

#### Federal Awards

Internal control over major programs:

Material weakness(es) identified?   X   yes        no

Significant deficiency(ies) identified?        yes   X   none reported

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?   X   yes        no

Identification of major programs and type of auditors' report issued on compliance for each major program:

| <u>Assistance Listing Number</u> | <u>Name of Federal Program or Cluster</u>         | <u>Type of Report</u> |
|----------------------------------|---|-----------------------|
| 21.027                           | Coronavirus State and Local Fiscal Recovery Funds | Unmodified            |
| 66.202                           | Congressionally Mandated Projects                 | Qualified             |

Dollar threshold used to distinguish between Type A and Type B programs:        \$   750,000  

Auditee qualified as low-risk auditee?        yes   X   no

# CITY OF JACKSON, MICHIGAN

## Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2025

### SECTION II – FINANCIAL STATEMENT FINDINGS

None reported.

### SECTION III - FEDERAL AWARD FINDING AND QUESTIONED COSTS

#### 2025-001 – Period of Performance – Unallowable Costs Incurred Outside the Grant Period

**Finding Type.** Material Noncompliance; Material Weakness in Internal Control over Compliance (Period of Performance).

**Federal Program(s)**

*U.S. Environmental Protection Agency*

- Congressionally Mandated Projects (ALN 66.202); Direct; All project numbers.

**Criteria.** A non-Federal entity may charge to a Federal award only allowable costs incurred during the approved period of performance, except where authorized by the Federal awarding agency.

**Condition.** During our testing, we identified costs that were incurred prior to the approved grant period. Of the \$1,553,273 of costs charged to the program during the year ended June 30, 2025, which included a local match requirement of \$464,118, \$300,576 was incurred prior to the period of performance stated in the grant agreement.

**Cause.** The condition resulted from inadequate review controls to verify that expenditures charged to the Federal program occurred within the allowable grant period. Program staff did not consistently compare transaction dates to the authorized period of performance before approving charges.

**Effect.** As a result of this condition, unallowable costs totaling \$300,576 were charged to the grant.

**Questioned Costs.** \$300,576

**Recommendation.** We recommend that management strengthen procedures to ensure all expenditures are reviewed for compliance with the award's period of performance before costs are charged to the grant. This should include implementing system controls or secondary reviews to prevent unallowable charges.

## CITY OF JACKSON, MICHIGAN

### Schedule of Findings and Questioned Costs

For the Year Ended June 30, 2025

**View of Responsible Officials.** Funds were drawn outside of the approved grant period because construction began before the grant start date. A reimbursement request was submitted and approved erroneously by the Environmental Protection Agency (EPA) for work completed prior to the eligible period. To correct this, the City is working with the EPA and has submitted a corrective request for reimbursement that will apply the funds already received to eligible work performed within the grant period. No additional funds will be transferred, as the total eligible amount in the corrective request will equal the amount previously received, ensuring all reimbursements align with allowable costs.

To prevent recurrence, the City will avoid beginning construction before the official grant period begins and will ensure future grant budget periods include adequate contingencies for early project start dates. Additionally, all future reimbursement requests will undergo a thorough internal review to verify that costs were incurred within the approved grant period, rather than relying solely on federal approval.



# CITY OF JACKSON, MICHIGAN

## Summary Schedule of Prior Audit Findings

For the Year Ended June 30, 2025

### 2024-001 - Capital Asset Schedules

During the audit, the City's auditors identified approximately \$530,000 of capital assets that were inappropriately excluded from the City's capital asset records and approximately \$694,000 of capital assets that were inappropriately included in the City's capital asset records. As a result of this condition, the City's capital assets in governmental activities were initially misstated by an amount that was significant to the financial statements. This finding has been resolved in the current year.

### 2024-002 - Procurement, Suspension and Debarment

A recipient of federal awards is required to determine that vendors being paid with federal funds are not suspended or debarred from doing business with the government. Such procedures are required whenever the amount disbursed to a single vendor in a given fiscal year is expected to be at least \$25,000. Also, recipients of federal awards are required to ensure that federal procurement standards are followed for any purchases over the federal micro purchase threshold. 2 CFR 200.320 requires that these purchases must adhere to one of the allowable procurement methods (sealed bids, competitive proposals, noncompetitive procurement) and maintain documentation of this procurement decision. In cases where the vendor did not sign a suspension or debarment certification, either within the vendor contract or as a separate certification, the City did not have a process in place to manually search the Excluded Parties List System to verify the vendor was not suspended or debarred. As a result of this condition, while none of the vendors tested appeared to be suspended or debarred, documentation does not exist to support that the City verified its vendors paid with federal dollars were not suspended or debarred prior to contracting with them. This finding has been resolved in the current year.

