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GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF HEALTH & HUMAN SERVICES
BUREAU OF AUDIT
P.O. Box 30815; LANSING, MICHIGAN 48909

NICK LYON
DIRECTOR

December 4, 2018

Amy Cuneaz, Project Coordinator
YWCA of Greater Flint, Inc.
801 South Saginaw Street
Flint, Michigan 48502

Dear Ms. Cuneaz:

Attached is our final report from the Michigan Department of Health and Human Services (MDHHS) audit of the YWCA of Greater Flint, Inc. VOCA Program for the period October 1, 2016 through September 30, 2017.

The final report contains the following: Description of Agency; Funding Methodology; Purpose and Objectives; Scope and Methodology; Conclusions, Findings, and Recommendations; Statements of Grant Program Revenues and Expenditures; and Corrective Action Plans. The Corrective Action Plans and Comments and Recommendations include the agency's paraphrased response to the Preliminary Analysis.

Final reports are posted for public viewing on the MDHHS website at:
http://www.michigan.gov/mdhhs/0,5885,7-339-73970_43164-151236--,00.html.

Thank you for the cooperation extended throughout this audit.

Sincerely,

Shannah M. Havens, CPA, CISA
Audit Section Manager
Population Health and Community Services Programs Section
Audit Division

Attachment

cc: Deb Hallenbeck, Director, Audit Division
Paula Kaiser Van Dam, Director, Bureau of Community Services
Debi Cain, Director, Division of Victim Services
Leslie O'Reilly, VOCA Program Specialist, Crime Victim Services Commission
Nicholas Sekmistrz, VOCA Contract Analyst, Crime Victim Services Commission
Patsy Baker, Division of Victim Services
Karen Porter, Division of Victim Services
Robert Haske, Auditor, Population Health and Community Services Programs Section
Michelle Rosynsky, Chief Executive Officer, YWCA of Greater Flint, Inc.
Susan Stravato, Financial Director, YWCA of Greater Flint, Inc.

Audit Report

The YWCA of Greater Flint, Inc.

Victims of Crime Act
Victim Assistance Programs

October 1, 2016 – September 30, 2017



Bureau of Audit

Audit Division
December 2018

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DESCRIPTION OF AGENCY

The YWCA of Greater Flint, Inc. (Agency) is organized as a not-for-profit agency under the provisions of Section 501(c)(3) of the Internal Revenue Code. The Agency's office is located in Flint, Michigan. The Agency operates under the legal supervision and control of its Board of Directors which consists of 13 members. The services provided by the Agency for the Crime Victim Assistance (CVA) Grant include information and referral, advocacy/accompaniment, emotional support or safety services, and justice system assistance for the victims of adult physical assault, adult sexual assault, adults sexually abused/assaulted as children, child sexual abuse/assault, domestic and/or family violence, human trafficking, and stalking/harassment. The services provided by the Agency for the Targeted Victim Services (TVS) Grant include information and referral, advocacy/accompaniment, emotional support or safety services, and justice system assistance for the victims of adult sexual assault, child sexual abuse/assault, domestic and/or family violence, and children exposed to violence. The Agency provides program services in Genesee County.

FUNDING METHODOLOGY

The Agency's Victim Assistance Programs are funded from grant programs from the Michigan Department of Health and Human Services (MDHHS). MDHHS provided the Agency with monthly grant funding based on Financial Status Reports in accordance with the terms and conditions of the grant agreements and budgets. The Victims of Crime Act (VOCA) Programs were funded by Federal funding under Federal catalog number 16.575.

PURPOSE AND OBJECTIVES

The purpose of this audit was to assess the Agency's financial reporting and to determine the MDHHS share of costs according to the agreements and program standards and regulations. The following were the specific objectives of the audit:

1. To assess the Agency's effectiveness and accuracy in reporting its financial activity to MDHHS in accordance with MDHHS requirements and agreements, Federal standards, program standards and generally accepted accounting principles.
2. To determine the MDHHS share of cost and the Agency's match for the VOCA Programs in accordance with MDHHS requirements and agreements, Federal standards and program standards as well as any balance due to or due from the Agency.

SCOPE AND METHODOLOGY

We examined the Agency's records and activities for the fiscal period October 1, 2016 to September 30, 2017. Our audit procedures included the following:

- Reviewed the Agency's most recent Financial Statement Audit Report for any VOCA Program related concerns.
- Reviewed the most recent Crime Victim Services Commission (CVSC) site visit report.
- Reviewed the Grant Agreements, Budgets, Program Assurances, Trial Balances and General Ledgers.
- Reviewed policies to ensure they meet applicable requirements and guidelines.
- Reviewed the most recently completed Subrecipient Questionnaire and DOJ Financial Capability Questionnaire.
- Reconciled the Final VOCA Program Financial Status Reports (FSRs) and MDHHS payment schedules to the accounting records.
- Tested a selection of payroll and non-payroll expenditures for program compliance; and adherence to policies, Federal and program guidelines and approval procedures.
- Reviewed required match for program compliance.
- Reviewed financial records to ensure supplanting of Federal awards did not occur.

Our audit did not include a review of program content or quality of services provided.

CONCLUSIONS, FINDINGS, AND RECOMMENDATIONS

FINANCIAL REPORTING

Objective 1: To assess the Agency's effectiveness and accuracy in reporting its financial activity to MDHHS in accordance with MDHHS requirements and agreements, Federal standards, program standards and generally accepted accounting principles.

Conclusion: The Agency was generally effective and accurate in reporting its financial activity to MDHHS in accordance with MDHHS requirements and agreements, Federal standards, program standards and generally accepted accounting principles. We identified the following exceptions: unallowable expenses reported (Finding 1), indirect costs incorrectly calculated (Finding 2), and improper recording and reporting of rent expenditures (Finding 3).

Finding

1. Unallowable Expenses Reported

The Agency reported unallowable expenses to the VOCA Programs for its Crime Victim (CVA) and Targeted Victim (TVS) Grants.

Title 2 CFR 200.403 requires that costs “(a) Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles. (b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.” Title 2 CFR 200.404 also states, “A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost.” In addition, the 2015 Department of Justice (DOJ) Grants Financial Guide, Part II, Section 2.3 regarding an adequate accounting system states, “Your system should support you in making sure that you follow Federal cost principles, agency program regulations, and the terms of grant and subgrant agreements in determining the reasonableness, allowability, and allocability of costs.” Also, the Crime Victim Assistance Grant Certified Assurances states, “The Grantee assures and certifies that expenditures are proper and in accordance with the terms and conditions of the Federal award and approved project budgets.”

During our review, we noted the following \$1,222 in expenses reported on its CVA Grant FSRs for 2017 were unallowable due to the lack of budget approval, or the lack of reasonableness or necessity:

- Office furniture sales tax expense for \$40
- Staff’s professional license fees expenses for \$330
- Office supplies late fee expenses for \$63
- Staff’s cell phone stipend reimbursement for \$720
- Four (36%) of 11 employees were paid \$69 in overtime in June

We also noted that the following \$105 in expenses reported on its TVS Grant FSRs for 2017 were unallowable due to the lack of budget approval, or the lack of reasonableness or necessity:

- Computer sales tax expenses for \$65
- Client food expenditures for \$26
- One (50%) of two employees were paid \$14 in overtime in June

The Agency did not have sufficient controls in place to ensure that only approved budgeted and allowable expenditures were recorded and reported to the VOCA Programs. The CVA and TVS Grants had sufficient unreported expenses to offset the unallowable expenditures noted above (see Finding 3) so there is no impact on grant funding. Adjustments are shown on the attached Statements of Grant Program Revenues and Expenditures for each grant.

Recommendation

We recommend that the Agency implement policies and procedures to ensure that only allowable expenditures are both recorded and reported to the VOCA Programs to ensure compliance with Federal Cost Principles, DOJ guidelines, and the Certified Assurances of the Grant.

Finding

2. Indirect Costs Incorrectly Calculated

The Agency did not calculate and report its indirect costs correctly for its Targeted Victim Services Grant.

Title 2 CFR 200.414(f) states, “any non-Federal entity that has never received a negotiated indirect cost rate...may elect to charge a de minimis rate of 10% of modified total direct costs (MTDC).”

During our review, we noted that the Agency elected to charge a de minimis rate of 10% of MTDC according to the approved budget. However, rather than reporting 10% of MTDC, which was \$4,634, the Agency reported \$6,524. This resulted in an overstatement of indirect costs by \$1,890. We noted that the incorrect indirect cost calculation only effected the Targeted Victim Services Grant and the overstatement was offset by the understatement of other expenses (see Finding 3). Adjustments are shown on the Statement of Grant Program Revenues and Expenditures.

Recommendation

We recommend that the Agency implement policies and procedures to ensure the proper calculation and reporting of indirect costs in compliance with Federal regulation.

Finding

3. Improper Recording and Reporting of Rent Expenditures

The Agency did not properly record and report its rent expenditures on the CVA and TVS FSRs.

The Crime Victim Assistance Grant and Targeted Victim Services Grant Certified Assurances states, “FSRs shall be prepared and submitted to report total actual expenditures and value of volunteer in-kind contributions.”

During our review, we noted that the Agency recorded and reported its rent expense at the budgeted amounts of \$1,590 and \$300 per month for the CVA and TVS Grants, respectively. However, the actual rent calculation was \$2,413 and \$455 per month for the CVA and TVS Grants, respectively, resulting in the FSR being understated by \$823

and \$155 per month, respectively. The amounts underreported here were used to offset the amounts noted in Findings 1 and 2 above and are shown on the Statements of Grant program Revenues and Expenditures.

Recommendation

We recommend that the Agency implement policies and procedures to ensure that all rent expenditures are properly recorded and reported to ensure compliance with the Certified Assurances of the grants.

MDHHS SHARE OF COST AND BALANCE DUE

Objective 2: To determine the MDHHS share of cost and the Agency's match for the VOCA Programs in accordance with applicable MDHHS requirements and agreements, applicable Federal standards and program standards as well as any balance due to or due from the Agency.

Conclusion: The MDHHS obligation under the VOCA Programs for fiscal year ended September 30, 2017, is \$535,463 for the CVA Grant and \$74,461 for the TVS Grant and the Agency's required match obligations are \$133,866 and \$18,615, respectively. The Statements of Grant Program Revenues and Expenditures for the CVA and TVS Grants show the budgeted, reported, and allowable costs. The audit made adjustments, however VOCA Grant funding was not affected.

YWCA of Greater Flint, Inc.
VOCA Crime Victim Assistance Grant
Statement of Grant Program Revenues and Expenditures
10/1/16 - 9/30/17

	BUDGETED	REPORTED	AUDIT ADJUSTMENT	ALLOWABLE
REVENUES:				
MDHHS Grant	\$572,121	\$535,463 ¹	\$0	\$535,463
Volunteer - Match	\$143,030	\$133,866	\$0	\$133,866
TOTAL REVENUES	\$715,151	\$669,329	\$0	\$669,329
EXPENDITURES:				
Salary & Wages	\$378,280	\$374,700	(\$789) ²	\$373,911
Fringe Benefits	\$88,188	\$76,796	\$0	\$76,796
Volunteer Wages	\$132,866	\$124,353	\$0	\$124,353
Volunteer Fringe Benefits	\$10,164	\$9,513	\$0	\$9,513
Travel	\$5,104	\$4,250	\$0	\$4,250
Supplies & Materials	\$19,692	\$10,030	(\$433) ²	\$9,597
Other Expenses	\$30,581	\$22,743	\$1,222 ³	\$23,965
Indirect Costs	\$50,276	\$46,944	\$0	\$46,944
TOTAL EXPENDITURES	\$715,151	\$669,329	\$0	\$669,329

¹ Actual MDHHS Payments.

² Unallowable Expenses Reported (Finding 1)

³ Improper Recording and Reporting of Rent Expenditures (Finding 3)

YWCA of Greater Flint, Inc.
VOCA Targeted Victim Services Grant
Statement of Grant Program Revenues and Expenditures
10/1/16 - 9/30/17

	BUDGETED	REPORTED	AUDIT ADJUSTMENT	ALLOWABLE
REVENUES:				
MDHHS Grant	\$80,039	\$74,461 1	\$0	\$74,461
Volunteer - Match	\$20,010	\$18,615	\$0	\$18,615
TOTAL REVENUES	\$100,049	\$93,076	\$0	\$93,076
EXPENDITURES:				
Salary & Wages	\$36,480	\$34,952	(\$14) 2	\$34,938
Fringe Benefits	\$7,820	\$7,387	\$0	\$7,387
Volunteer Wages	\$18,588	\$17,292	\$0	\$17,292
Volunteer Fringe Benefits	\$1,422	\$1,323	\$0	\$1,323
Supplies & Materials	\$6,777	\$3,214	(\$65) 2	\$3,149
Equipment	\$18,897	\$18,897	\$0	\$18,897
Other Expenses	\$4,752	\$3,487	\$1,969 2,4	\$5,456
Indirect Costs	\$5,313	\$6,524	(\$1,890) 3	\$4,634
TOTAL EXPENDITURES	\$100,049	\$93,076	\$0	\$93,076

1 Actual MDHHS payments.

2 Unallowable Expenses Reported (Finding 1)

3 Indirect Costs Calculated Incorrectly (Finding 2)

4 Improper Recording and Reporting of Rent Expenditures (Finding 3)

Corrective Action Plan

Finding Number: 1

Page Reference: 3

Finding: **Unallowable Expenses Reported**

The Agency reported unallowable expenses to the VOCA Programs for its Crime Victim (CVA) and Targeted Victim (TVS) Grants.

Recommendation: Implement policies and procedures to ensure that only allowable expenditures are both recorded and reported to the VOCA Programs to ensure compliance with Federal Cost Principles, DOJ guidelines, and the Certified Assurances of the Grant.

Comments: Agree

Corrective Action: The policy is being updated to strengthen existing procedures as follows:

- **All normal recurring VOCA-related expenses:** The Program Director will review these ongoing expenses with the Finance Director on a regular basis to reaffirm appropriateness in relation to the approved budget.
- **All non-recurring VOCA-related expenses:** The Program Director will approve and allocate these expenses individually through a monthly allocation spreadsheet to ensure all expenses are submitted in accordance with the approved budget. This will also be reviewed against the budget by the Finance Director prior to submitting the FSR.
- **All salary/wage expenses:** The Finance Director has implemented a change within the payroll system so that non-allowable expenses such as overtime for VOCA-related staff will

automatically be re-allocated to administration. The Finance Director will review the FSR prior to reporting to verify that the salary/wage expenditures are properly reported.

**Person Responsible
for Implementation:**

Amy Cuneaz, Program Director and Susan Stravato, Finance Director

**Anticipated
Completion Date:**

Procedures implemented by October 2018 and policies to be updated by January 1, 2019

Corrective Action Plan

Finding Number: 2

Page Reference: 4

Finding: Indirect Costs Incorrectly Calculated

The Agency did not calculate and report its indirect costs correctly for its Targeted Victim Services Grant.

Recommendation: Implement policies and procedures to ensure the proper calculation and reporting of indirect costs in compliance with Federal Regulation.

Comments: Agree

Corrective Action: The Finance Director will verify that indirect costs are properly calculated prior to submitting the FSR. In addition, the Finance Director has implemented an additional “check calculation field” in the billing spreadsheet to confirm accuracy before submitting the monthly FSR.

Person Responsible for Implementation: Susan Stravato, Finance Director

Anticipated Completion Date: November 2018

Corrective Action Plan

Finding Number: 3

Page Reference: 4

Finding: Improper Recording and Reporting of Rent Expenditures

The Agency did not properly record and report its rent expenditures on the CVA and TVS FSRs.

Recommendation: Implement policies and procedures to ensure that all rent expenditures are properly recorded and reported to ensure compliance with the Certified Assurances of the grants.

Comments: Agree

Corrective Action: The Finance Director obtained assistance from the VOCA Program to determine the proper methodology to calculate rent expenditures based on square footage and number of program staff. We will use this new Program approved methodology to calculate and ensure proper reporting of rent expenditures.

Person Responsible for Implementation: Susan Stravato, Finance Director

Anticipated Completion Date: October 2018

Comments and Recommendations

1. Contractor Not Verified for Exclusions and Disqualifications

The Agency did not verify that one of its contractors were not excluded or disqualified prior to entering into the covered transaction. Title 2 CFR 180.300 states, “When you enter into a covered transaction with another person at the next lower tier, you must verify that the person with whom you intend to do business is not excluded or disqualified.” Title 2 CFR 180.220(b) states, “Specifically, a contract for goods or services is a covered transaction if any of the following applies: (1) The contract is awarded by a participant in a non-procurement transaction...and the amount of the contract is expected to equal or exceed \$25,000.” During our review, we noted that the Agency did not verify that the security system vendor was not suspended, debarred or otherwise excluded prior to entering into the contract. We recommend that the Agency implement the proper controls and procedures to ensure contractors are verified as not excluded or disqualified before entering into covered transactions to ensure compliance with Federal regulation.

Agency Response: The Agency agrees with this comment. The CEO will make sure contractors and vendors are checked for exclusions and disqualifications when required.

Person Responsible

for Implementation: Michelle Rosynsky, Chief Executive Officer

Anticipated

Completion Date: October 1, 2018

2. Volunteer Time Not Reported at Actual on FSR

The Agency did not have sufficient controls in place to accurately report its match volunteer time. The Crime Victim Assistance Grant Certified Assurances states, “FSRs shall be prepared and submitted to report total actual expenditures and value of volunteer in-kind contributions.” During our review of April volunteer time reporting for the CVA Grant and TVS Grant, we noted the Agency overstated the match value for volunteer wages and fringes by \$69 and \$5, respectively, for the TVS Grant. Adjustments are not being made due to immateriality. We recommend that the Agency implement the proper controls and procedures to ensure actual volunteer time and related fringe benefits reported reconciles with the volunteers’ time reports to ensure compliance with the Certified Assurances of the grants.

Agency Response: The Agency agrees with this comment. The Volunteer Coordinator and Program Director will review and verify volunteer time is accurate before reporting on the FSR.

Person Responsible

for Implementation: Amy Cuneaz, Program Director and Kanisha Clemons, Volunteer Coordinator

Anticipated

Completion Date: October 1, 2018

3. Lack of Sufficient Internal Controls Over Administration of Gift Cards

The Agency did not have sufficient internal controls over its administration of gas cards for eligible CVA Grant clients. The Questions and Answers (Q&A) for the VOCA Victim Assistance Program Rule states that “State administering agencies should ensure that VOCA-funded projects that use gift cards to support services have written policies and internal controls regarding the purchase and use of such cards, and that such cards are used only as reasonably necessary. Such policies should address what approvals are required to purchase the cards, how the cards are stored and accounted for, what items may be purchased with the cards, and what supporting documentation is required for the purchases.” During our review, we noted that the Agency purchased \$200 of gift cards in May and June of 2017 that were expensed to the CVA Grant. At that time there was no gift card policy or monitoring procedures in place to track the purchase, management authorization, and distribution of the gas cards. Subsequent to the gas card purchases, the Agency designed a gift card policy, however we noted that the policy was not in compliance with Q&A for the VOCA Victim Assistance Program Rule. We recommend that the Agency amend the gift card policy and implement controls to ensure compliance with VOCA Victim Assistance Program Rule Q&A.

Agency Response: The Agency agrees with this comment. The Program Director will make sure the updated policy and procedures are in compliance with the VOCA Victim Assistance Program Rule Q&A.

Person Responsible

for Implementation: Amy Cuneaz, Program Director

Anticipated

Completion Date: October 1, 2018

4. Lack of Sufficiently Documented Procurement Procedures

The Agency did not have sufficiently documented procurement procedures. Title 2 CFR 200.318 requires documented procurement procedures in compliance with the standards identified in Title 2 CFR 200.318-.320. The following should be addressed/considered in the documented procurement procedures:

- Oversight to ensure contractors perform in accordance with contracts or purchase orders.
- Procedures to avoid the acquisition of unnecessary or duplicative items. Consideration should be given to the consolidation or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives, purchase of Federal surplus property instead of new, entering into interagency agreements for use or procurement of commonly used goods or services, and any other appropriate analysis to determine the most economical approach.
- Ensuring all solicitations incorporate a clear and accurate description of specifications and all requirements, and what bids and proposals will be evaluated on.
- Bidding and proposal procedures in compliance with Federal regulation.

We recommend the Agency establish sufficient documented procurement procedures to ensure compliance with Federal regulation

Agency Response: The Agency agrees with this comment. The documented procedures will be updated for compliance with Title 2 CFR 200.318-.320.

Person Responsible

for Implementation: Michelle Rosynsky, Chief Executive Officer

Anticipated

Completion Date: January 1, 2019

5. Insufficient Equipment Policy

The Agency did not have a sufficient documented equipment policy. Title 2 CFR 200.313 outlines equipment and other capital expenditure minimum requirements in reference to management: “(d) Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a Federal award, until disposition takes place will, as a minimum, meet the following requirements: (1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of funding for the property (including the FAIN), who holds title, the acquisition date, cost of the property, percentage of Federal participation in the project costs for the Federal award under which the property was acquired, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of property...(3) A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated...(4) Adequate maintenance procedures must be developed to keep the property in good condition.” During our review, we noted that the Agency’s capital assets policy did not include the requirements outlined under management of capital assets and equipment as referenced above. We recommend that the Agency update

its capital assets and equipment policy to include the language referenced above to ensure compliance with Federal regulation.

Agency Response: The Agency agrees with this comment. The policy will be updated for compliance with Title 2 CFR 200.313.

Person Responsible

for Implementation: Michelle Rosynsky, Chief Executive Officer

Anticipated

Completion Date: January 1, 2019

6. Lack of Written Procedures for Determining Cost Allowability

The Agency did not document procedures for determining allowability of costs. Title 2 CFR 200.302 (b)(7) requires, "Written procedures for determining the allowability of costs in accordance with Subpart E – Cost Principles of this Part and the terms and conditions of the Federal award." We recommend that the Agency document procedures to ensure the allowability of costs is properly determined to ensure compliance with Federal regulation.

Agency Response: The Agency agrees with this comment. The written procedures will be updated for compliance with Title 2 CFR 200.302 (b)(7).

Person Responsible

for Implementation: Amy Cuneaz, Program Director and Susan Stravato, Finance Director

Anticipated

Completion Date: January 1, 2019

7. No Travel Policy

The Agency did not have a written travel policy. Title 2 CFR 200.474 Travel Costs states that travel costs may be charged provided the costs are in accordance with the "non-Federal entity's written travel reimbursement policies." We recommend that the Agency implement a travel policy to ensure compliance with Federal regulation.

Agency Response: The Agency agrees with this comment. The policy will be updated for compliance with Title 2 CFR 200.474.

Person Responsible

for Implementation: Michelle Rosynsky, Chief Executive Officer

Anticipated**Completion Date:** January 1, 2019**8. Lack of a Sufficient Conflict of Interest Policy**

The Agency did not have a sufficient conflict of interest policy. Title 2 CFR 200.318 (c)(1) states, "The non-Federal entity must maintain written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts." The Agency did not have a conflict of interest policy that contained all of the elements listed in the above reference. We recommend that the Agency develop a sufficient conflict of interest policy to ensure compliance with Federal regulation.

Agency Response: The Agency agrees with this comment. The policy will be updated for compliance with Title 2 CFR 200.318(c)(1).

Person Responsible**for Implementation:** Michelle Rosynsky, Chief Executive Officer**Anticipated****Completion Date:** January 1, 2019