**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Charter School**

**Arizona Charter Schools Legal Compliance Questionnaire**

**Fiscal Year Ended \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

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Instructions

In order to determine whether a charter school that is exempt from the requirements of the *Uniform System of Financial Records for Arizona Charter Schools* (USFRCS) complied with applicable legal requirements, the audit firm must complete the following Legal Compliance Questionnaire (LCQ).

Arizona Revised Statutes (A.R.S.) §§15-213(F) and 15-914(G) require schools to have a systematic review of their purchasing practices and average daily membership (ADM), respectively, performed in conjunction with their annual financial audit to determine whether the school complied with the applicable State of Arizona procurement and student attendance laws and rules. Auditor completion of the Procurement and Student Attendance Reporting LCQ sections constitutes the required systematic reviews. If the school is exempt from following the School District Procurement Rules, the audit firm should indicate “N/A” on Procurement questions and cite the exemption in the comments.

Audit firms must gain an understanding of the school’s internal controls and obtain and document sufficient, appropriate evidence annually to support each LCQ response. These instructions and the LCQ questions constitute the minimum audit standards for completing the LCQ. The Arizona Auditor General may reject LCQs that are not prepared in compliance with the minimum audit standards.

* Audit documentation must describe the procedures performed, items reviewed, and the results of such procedures and reviews to support the auditor’s CQ responses and related comments.
* Evidence may be obtained through test work, observation, examination, and client assertion. However, client assertion alone is not adequate evidence to support “Yes” responses on the LCQ.
* The audit firm must determine the school reviewed documents and transactions and provided sufficient evidence of approval including manual or electronic signatures or initials and date of review.
* Audit firms must consider population size in determining the number of items to test, and the items selected should be representative of the population. Therefore, testing 1 transaction, record, or item is not sufficient. The Procurement and Student Attendance Reporting LCQ sections prescribe minimum sample sizes for specific questions.
* A “Yes” response indicates that the audit firm has determined that the school complied with the legal requirements on that question based on auditor obtained evidence. However, the Arizona Auditor General makes the final determination of compliance with these legal requirements based on the evidence presented in the LCQ, audit reports, audit documentation, and any other sources of information available.
* A “No” response indicates the school did not comply with the legal requirements for that question. Audit firms must explain the school’s deficiency noted for all “No” responses in the comments or in an attachment. Deficiencies must be described in sufficient detail to enable the Arizona Auditor General to determine the nature and significance of the deficiency for: (a) assessing compliance with legal requirements and (b) appropriately describing the deficiency in a report. The description should include the number of items tested and the number of exceptions noted, or dollar amount of error, and any other relevant information that would provide context for the deficiency.
* An “N/A” response indicates the school did not have any activity related to the legal requirements for that question. The audit firm must explain all “N/A” responses in the comments unless the reason for the N/A is obvious.
* The questions in the LCQ do not address all legal requirements. If the audit firm is aware of noncompliance with a legal requirement that is not addressed in the LCQ, including the School District Procurement Rules and the Arizona Department of Education’s (ADE’s) membership and attendance guidelines, the audit firm should include the compliance findings in its reports issued in accordance with *Governmental Auditing Standards* and *Title 2 U.S. Code of Federal Regulations* Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance)*,* as applicable.

The audit firm must make the resulting audit documentation supporting the audit firm’s responses on the LCQ available on request for the Arizona Auditor General’s and ADE’s review. To facilitate this review, the audit firm should include in the audit documentation a copy of the LCQ with references to the audit procedures performed for each question.

Once the audit firm has completed, reviewed, and signed the LCQ, it must submit it electronically to the Arizona Auditor General. Audit firms should print this file to PDF to create the LCQ document to distribute to the school. As required by A.R.S. §15-914(D), the school must submit the completed LCQ with the audit reporting package to ADE.

|  |  | **Yes/No** |  | **Comments** |
| --- | --- | --- | --- | --- |
| Budgets |  |  |  |  |
| 1. Were the proposed budget and a notice of public hearing/governing board meeting to adopt a budget uploaded for posting on ADE’s website no later than 10 days prior to the meeting to adopt, and if the school maintains a website, were the proposed budget or budget summary and hearing notification posted on the school’s website? A.R.S. §15-185(M) |  |  |  |  |
| 1. Was the budget adopted no later than July 15 and filed electronically with the Superintendent of Public Instruction by July 18? A.R.S. §15‑905(B) and (E) |  |  |  |  |
| 1. Was the adopted budget mathematically accurate and did it include all school expenses? |  |  |  |  |
| 1. If the school revised the adopted budget, was the revision completed before May 15, and filed electronically with the Superintendent of Public Instruction by May 18? A.R.S. §§15-185(B)(2) and 15-905(I) |  |  |  |  |
| Procurement |  |  |  |  |
| **For Procurement question 1, the audit firm must select and test a specified number of procurements completed during the fiscal year based on the school’s ADM as shown in the table below. Auditors should consider multiple transactions, including those made by credit card with vendors, purchases of like items, and multi-year contracts to determine the appropriate level of competitive purchasing required. However, question 1 should be answered only for contracts awarded during the fiscal year.**  **The listed sample sizes represent the minimum level of required test work. The audit firm should use its judgment in determining whether a larger sample is needed.**   |  |  |  | | --- | --- | --- | | **Schoolwide ADM** |  | **Sample Size** | | **<1,000** |  | **5** | | **1,000-5,000** |  | **10** | | **>5,000** |  | **15** |   **In the parentheses provided in question 1, indicate the actual number of procurements tested. If all procurements were tested, indicate such in the comments. For question 1, at least 40 percent of the number of procurements tested must be for purchases made through competitive sealed bids and at least 40 percent of the number of procurements tested must be for purchases made through competitive sealed proposals. If these 40 percent thresholds cannot be met due to an inadequate population size, the audit firm must test all procurements made through competitive sealed bids or made through competitive sealed proposals. Of the procurements selected above, at least 1 procurement should be for traditional construction (design-bid-build), and at least 1 procurement should be for construction-manager-at-risk, design-build, job order contracting (Question 1.d), if applicable.** | | | | |
| 1. Based upon review of (\_\_\_\_\_) procurements [\_\_\_\_competitive sealed bids and \_\_\_\_competitive sealed proposals] for the procurement of construction, materials, and services that exceeded $100,000, did the school follow the School District Procurement Rules (Arizona Administrative Code (A.A.C.) R7-2-1001 et seq): |  |  |  |  |
| 1. For purchases made through competitive sealed bidding or competitive sealed proposals, did the school: |  |  |  |  |
| 1. Publish and provide other adequate notice, as applicable, of the invitation for bid (IFB) or request for proposal (RFP)? A.A.C. R7‑2‑1022 or R7‑2‑1042(C) |  |  |  |  |
| 1. Compile and maintain a list of persons who requested to be added to a list of prospective bidders, if any, and furnish those bidders with notice of available bids? A.A.C. R7‑2‑1023 and R7-2-1024(C) |  |  |  |  |
| 1. Issue the IFB or RFP at least 14 days before the time and date set for bid opening or the closing date and time for receipt of proposals, and include all the required information, as applicable? A.A.C. R7-2-1024 or R7-2-1042 (**Note**: If the answer is “No”, the comments must specifically indicate which requirements were not complied with.) |  |  |  |  |
| 1. Record the time and date sealed bids or proposals were received and store bids or proposals unopened until the time and date set for opening? A.A.C. R7‑2‑1029 or R7‑2‑1045 |  |  |  |  |
| 1. Establish and follow procedures for the award and use of multiple contracts, if any? A.A.C. R7-2-1031(D) and R7-2-1050(C) |  |  |  |  |
| 1. Follow the requirements of A.A.C. R7‑2‑1032 or R7‑2‑1046(A)(1) for contracts where only 1 responsive bid or proposal was received, if any, and retain documentation for that determination? |  |  |  |  |
| 1. For purchases made through competitive sealed bidding, did the school award contracts to the lowest responsible and responsive bidder whose bid conformed, in all material respects, to the requirements and evaluation criteria set forth in the IFB? (**Note:** If the answer is “No,” the comments should specifically indicate which requirements were not complied with.) A.A.C. R7‑2‑1031 |  |  |  |  |
| 1. For purchases made through competitive sealed proposals, did the school award the contract to the offeror whose proposal was determined, with specific reason(s) in writing, to be most advantageous to the school based on the factors set forth in the RFP and retain documentation that supported the basis for the determination? (**Note:** If the answer is “No,” the comments should specifically indicate which requirements were not complied with.) A.A.C. R7-2-1050 |  |  |  |  |
| 1. If the school used construction-manager-at-risk, design-build, or job-order-contracting to procure construction services, did the school comply with the requirements of A.A.C. R7-2-1100 through R7- 2-1115? (**Note:** If the answer is “No”, the comments should specifically indicate which requirements were not complied with.) |  |  |  |  |
| 1. Did the school have signed procurement disclosure statements for all employees with job responsibilities related to procurement and for all procurement consultants, members of a procurement advisory group, or evaluation committee involved in each specific procurement process, that includes the required disclosures described in A.A.C. R-7-2-1008(C)? A.A.C. R7-2-1008 |  |  |  |  |
| 1. Did the school prepare the applicable written determinations, as required by the specific procurement rule(s), specifying reasons and how the determination was made, and maintain the determinations within the solicitation or separately documented in the procurement file? A.A.C. R7-2-1004 |  |  |
| 1. Did the school’s procurement files include the required information, as applicable? A.A.C. R7-2-1001(97) |  |  |
| 1. For multi-term contracts for materials or services and contracts for job-order-contracting construction services that were entered into for more than 5 years, did the Governing Board determine in writing that a contract of longer duration would be advantageous to the school before the procurement solicitation was issued? A.R.S. §15-213(L) and A.A.C. R7-2-1093 |  |  |  |
| 1. Based upon review of **all** emergency and sole source procurements: |  |  |  |  |
| 1. Was the basis for each emergency procurement reasonable and did the school retain a written statement documenting the basis for the emergency, the selection of the particular contractor, and why the price paid was reasonable, and was such statement signed by the individual authorized to initiate emergency procurements? A.A.C. R7‑2‑1055 and R7-2-1056 |  |  |  |  |
| 1. Did the Governing Board approve all sole-source procurements before any purchases were made and retain the written determinations in the procurement files? A.A.C. R7-2-1053 and R7-2-1086 |  |  |  |  |
| 1. Were purchases under General Services Administration schedules 70-IT and 84- Law Enforcement contracts authorized by the Governing Board prior to making any purchases? A.R.S. §15-213(K) and A.A.C. R7-2-1196(C) |  |  |  |  |
| 1. Did the school have a cooperative purchasing agreement on file for each cooperative it used and only purchase from cooperative contracts it was a member of or use only lead entity contracts that it was listed as a member of in the solicitation or ensure its additional purchases would not have materially increased the volume stated in the original solicitation? A.A.C. R7-2-1191 through R7-2-1195 |  |  |  |  |
| 1. Did the school perform and document due diligence for a sample of contracts for **each** purchasing cooperative/consortium used or lead entity used by the cooperative/consortium to procure the contract the school made purchases from during the audit period? (**Note:** Indicate below the name of each cooperative or lead entity the school purchased through and whether the cooperative or lead entity complied with the School District Procurement Rules.) A.A.C. R7-2-1191(D) and [Procurement FAQs 9 & 10](https://www.azauditor.gov/reports-publications/school-districts/faqs/procurement) |  |  |  |  |
| Cooperative/ lead entity: |  |  |  |  |
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| 1. Did the school prepare written determinations for any specified professional services, construction, construction services, or materials purchased through a school purchasing cooperative that specified the reasons for using the cooperative contract, including how the determination was made, the rationale for the vendor selected, and how it is advantageous to the school? A.A.C. R7-2-1004 and A.R.S. §15-213(B) |  |  |  |  |
| 1. Did the school follow the procurement procedures required for competitive sealed bidding or competitive sealed proposals, as applicable, and consider the total estimated volume of purchases for all public procurement units identified in its solicitation when acting as a lead in a procurement? Report the number of contracts the school procured as a lead and identify the applicable purchasing consortium or cooperative in the comments. A.A.C. R7-2-1011 |  |  |  |  |
| Expenses |  |  |  |  |
| 1. For the Classroom Site Project, were expenses only for allowable purposes listed in A.R.S. §15-977? (see CSP FAQs) |  |  |  |  |
| 1. Did the school use Classroom Site Project monies to supplement, rather than supplant, existing funding from all other sources? (see CSP FAQs) |  |  |  |  |
| 1. Did the school have sufficient cash at year-end to cover the carry over balance? Report the year-end cash and carryover balances in the comments. |  |  |  |  |
| 1. Were the school’s extracurricular activities fees tax credit monies only expended for eligible activities that qualified under A.R.S. §§43-1089.01 and 15-342(24)? |  |  |  |  |
| Personnel |  |  |  |  |
| 1. Did the school ensure that valid fingerprint clearance cards were on file for all statutorily required individuals and have a method in place to identify whose cards were going to expire? A.R.S. §§15-183, 15-512, 15-342, and 41-1750(G) |  |  |  |  |
| 1. Did the school enroll employees who met the Arizona State Retirement System (ASRS) membership criteria, withheld employee contributions, and in a timely manner remitted employee and school contributions in accordance with the ASRS Employer Manual? |  |  |  |  |
| 1. Did the school accurately calculate and in a timely manner remit the alternative contribution rate payments to ASRS for all applicable positions filled by ASRS retirees? |  |  |  |  |
| 1. Did the school reimburse allowable travel expenses (lodging, meals, and incidentals) and mileage reimbursements within the maximum reimbursement amounts the Internal Revenue Service (IRS) established or include as taxable income on the employee’s Form W-2 amounts reimbursed when no overnight stay or substantial sleep/rest occurred, and any amount reimbursed in excess of the IRS limits? |  |  |  |  |
| Financial Reporting |  |  |  |  |
| 1. Did the school follow the Annual Financial Report (AFR)—[Submission and Publication Information](https://www.azauditor.gov/reports-publications/charter-schools/forms) instructions, submit the AFR and school-level reporting AFR form electronically to the Superintendent of Public Instruction by October 15, and, if the school maintains a website, did the school provide a link on its website to ADE’s website where both reports could be viewed by November 15? A.R.S. §15-904 |  |  |  |  |
| 1. Did budgeted expenses as reported on the AFR agree with the school’s most recently revised adopted budget? |  |  |  |  |
| 1. Did actual revenues and expenses as reported on the AFR agree with the school’s accounting records and applicable supporting documentation, with no transactions or adjusting entries posted after using its accounting data to populate the AFR? |  |  |  |  |
| 1. Did the school properly code its transactions in accordance with the USFRCS Chart of Accounts or maintain a crosswalk of its accounts so it could complete and submit all parts of the AFR reporting package, including the school-level reporting AFR form, using its accounting data in the files and reported additional information required in the forms, such as revenue and expense amounts that were not automatically pulled from its accounting and student count data, and maintain applicable supporting documentation? A.R.S. §15-904 |  |  |  |  |
| 1. Was all required information reported in the AFR, including supplementary information on pages 6 and 7, the school-level reporting AFR form, and the Food Service AFR, if applicable? A.R.S. §15-904 |  |  |  |  |
| 1. Was the Classroom Site Project Narrative Summary electronically submitted to the Superintendent of Public Instruction by November 15? A.R.S. §15-977(J) |  |  |  |  |
| 1. Did the school send a copy of its audit reports and LCQ to the Arizona Department of Education? A.R.S. §15-914(D) |  |  |  |  |
| 1. Did the school prominently post average teacher salary information required by A.R.S. §15-189.05 on its website home page separately from its budget? |  |  |  |  |
| Student Attendance Reporting |  |  |  |  |
| **If test work performed in this section discloses a net overstatement or understatement of membership and/or absence days, based on A.R.S. and ADE’s school finance external guidelines, report the net overstatement or understatement in the comments next to each applicable question.** | | | | |
| 1. Did the school’s calendar ensure school was in session for the required days and students received the required instructional hours per grade level, including Arizona Online Instruction (AOI) programs as prescribed in A.R.S. §§15-808(J)(1), 15-901(A)(1),15-901.07, and 15-901.08? |  |  |  |  |
| **For Student Attendance Reporting questions, the audit firm must select and test the specified number of transactions (records, entries, withdrawals, or days) as shown in the sample size instructions before each section. These samples should include 3 or more grade levels and 3 or more campuses, where applicable. The listed sample sizes represent the minimum level of required test work. The audit firm should use its judgment in determining whether a larger sample is needed. All student attendance records tested should be selected from the first 100 days of school.**  **In the parentheses provided within the questions, write the actual number of transactions tested. If all transactions were tested, indicate such in the comments.** | | | | |
| **For question 2, select at least 3 student attendance records. (If a student in the sample was in a virtual day, ensure the student was counted based on the instructional time model [ITM]).** |  |  |  |  |
| 1. If the school had an early (pre-) kindergarten program, based upon review of (\_\_\_) early (pre-) kindergarten students’ attendance records, did the school only calculate and submit membership information for this program for students with disabilities? A.R.S. §15‑901(A)(1)(a)(i) and USFRCS Memorandum No. 33 |  |  |  |  |
| **For question 3, use the following sample sizes. (If a student in the sample was in a virtual day, ensure the student was counted based on the ITM.)**   |  |  |  | | --- | --- | --- | | **Schoolwide ADM** |  | **Student Attendance Records** | | **<1,000** |  | **5** | | **1,000-5,000** |  | **10** | | **>5,000** |  | **15** | |  |  |  |  |
| 1. Based upon review of (\_\_\_\_) students’ attendance records, did the school appropriately track and report elementary, junior high, and high school students’ membership and absences? A.R.S. §§15-901(A)(1)(a)(i) and 15-901(A)(5)(a)(i), and USFRCS Memorandum No. 33 |  |  |  |  |
| **For question 4-8, use the following sample sizes. (If a student in the sample was in a virtual day, ensure the student was counted based on the ITM.)**   |  |  |  | | --- | --- | --- | | **Schoolwide ADM** |  | **Student Attendance Records** | | **<1,000** |  | **3** | | **1,000-5,000** |  | **5** | | **>5,000** |  | **7** | |  |  |  |  |
| 1. Based upon review of (\_\_\_\_) high school students’ attendance records, did the school prorate the membership of the students enrolled in less than 4 subjects? |  |  |  |  |
| 1. For schools—Based on a review of (\_\_\_\_) students’ (enrolled in a program provided by a CTED in a facility owned or operated by a school) attendance records, did the school report the actual enrollment for only the school classes the student was enrolled in at that school site (excluding CTED program classes) under the school’s CTDS number? |  |  |  |  |
| 1. For schools—Based on a review of (\_\_\_\_) students enrolled in a CTED program, did the school maintain appropriate enrollment documentation and accurately report students enrolled in CTED programs, including accurately submitting scheduled hours of instruction and community college credits as required? A.R.S. §15-393 |  |  |  |  |
| 1. For schools offering an AOI program, based upon review of (\_\_\_\_) AOI students’ attendance records for 4 weeks: (ADE’s guideline [SF-0003-AOI Participation](https://www.azed.gov/finance/school-finance-external-guidelines)) |  |  |  |  |
| 1. Was the guardian-approved or school computer-generated daily log describing the amount of time spent by the student on academic tasks maintained by the participating AOI school? A.R.S. §15‑808(E) |  |  |  |  |
| 1. Did the hours reported to ADE agree to the guardian-approved or school computer-generated daily log? |  |  |  |  |
| 1. Were all students who participated in an AOI program residents of this state? A.R.S. §15-808(B)(1) and [ADE’s Updated Residency Guidelines](https://www.azed.gov/policy/updated-residency-guidelines) |  |  |  |  |
| 1. Was the student’s Intended Full Time Equivalency Enrollment Statement maintained? |  |  |  |  |
| 1. Based upon review of the student attendance records in question 7, did the school follow its procedures to re-determine the actual FTE for each student enrolled in an AOI Program following a student’s withdrawal or after the end of the school year? A.R.S. §15‑808 (ADE guidance advises that A.R.S. §15-901 be used to determine the FTE for students in 7th and 8th grade) |  |  |  |  |
| **For question 9-13, use the following sample sizes:**   |  |  |  | | --- | --- | --- | | **Schoolwide ADM** |  | **Entries/Withdrawals** | | **<1,000** |  | **5** | | **1,000-5,000** |  | **10** | | **>5,000** |  | **15** | |  |  |  |  |
| 1. Based upon review of (\_\_\_\_) students withdrawn for having 10 consecutive unexcused absences (all grades), was the student only counted in membership through the last day of actual attendance or excused absence? A.R.S. §15‑901(A)(1) |  |  |  |  |
| 1. Based upon review of (\_\_\_\_) entries, does the student’s name entered in the student management system match the name on the legal document on file? A.R.S. §15‑828(D) |  |  |  |  |
| 1. Based upon review of (\_\_\_\_) entries (**Note:** Enrollment forms are not required for continuing students at the same school.): |  |  |  |  |
| 1. Did the entry date in the computerized attendance system agree to the entry form? |  |  |  |  |
| 1. Did membership begin on the first day of actual attendance or, for continuing/pre-enrolled students, the first day that classroom instruction was offered, provided that the students actually attend within the first 10 days of school? [ADE’s GE-17](https://www.azed.gov/finance/school-finance-external-guidelines) First Day Absences |  |  |  |  |
| 1. Did the school obtain and maintain verifiable documentation of Arizona residency upon enrollment? A.R.S. §15-802(B)(1) and [ADE’s Updated Residency Guidelines](https://www.azed.gov/policy/updated-residency-guidelines) |  |  |  |  |
| 1. Did the school exclude nonresident students from the school’s student count and state aid calculations and charge tuition, as applicable? A.R.S. §15-823(G) and (L) |  |  |  |  |
| 1. Based upon review of (\_\_\_\_) withdrawals: |  |  |  |  |
| 1. Did the withdrawal date in the computerized attendance system agree to the withdrawal form? (**Note:** If the computerized attendance system requires the school to input the day following the withdrawal date for a student to be counted in membership through the last day of actual attendance or excused absence, the withdrawal date on the system should be the school day following the withdrawal date on the form.) |  |  |  |  |
| 1. Did the school prepare and retain an *Official Notice of Pupil Withdrawal* form, that a school administrator signed for each withdrawal? A.R.S. §15‑827 |  |  |  |  |
| 1. Based upon review of the school’s student data uploaded to ADE (AzEDS ADM15 or ABSATT10 report, as applicable), did the membership and absences agree to the school’s computerized attendance system records for the first 100 days of school? (**Note:** For an AOI program, sample year-end attendance information.) A.R.S. §15‑901 |  |  |  |  |
| 1. Did the school report students that completed all high school requirements with the applicable graduation code and use the appropriate year-end status code for other students? ADE’s [Pupil Withdrawals Guidance](https://www.azed.gov/accountability-research/pupil-withdrawals) |  |  |  |  |
| 1. For students participating in distance learning, did the school follow attendance procedures defined in an adopted ITM submitted to ADE? |  |  |  |  |
| Records Management |  |  |  |  |
| 1. Did the school properly protect, maintain, and dispose of records in accordance with the *General Retention Schedules for Education K-12* published by the Arizona State Library, Archives and Public Records?   (<http://apps.azlibrary.gov/records/general.aspx>) |  |  |  |  |
| 1. Did the school establish and follow policies and procedures to properly protect, maintain, and dispose of personally identifiable information and confidential records, such as student and employee information and social security numbers? |  |  |  |  |
| Open Meeting Law |  |  |  |  |
| 1. Did the school conspicuously post a statement on its website stating where all public notices of its meetings will be posted, including the physical and electronic locations? A.R.S. §38-431.02(A)(1)(a) |  |  |  |  |
| 1. Did the school post all public meeting notices and agendas on its website? A.R.S. §38-431.02(A)(1)(b) and (G) |  |  |  |  |
| 1. Were notices and agendas of public meetings posted at the designated physical and electronic locations at least 24 hours before the meeting? A.R.S. §38-431.02(C) and (G) |  |  |  |  |
| 1. Did the school prepare and maintain written minutes or records for governing board meetings available for public inspection no later than 3 working days after the meeting except as otherwise specifically provided by statute? A.R.S. §38-431.01(B) and (D) |  |  |  |  |

This questionnaire was completed in accordance with the requirements of the Arizona Auditor General as set forth in the instructions on pages 2 and 3.

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| Audit Firm |  | Date |
|  |  |  |
| Preparer (Audit Firm Representative) |  | Title |