



Federal Awards Reports in Accordance
with the Uniform Guidance
June 30, 2021

Children's Home Society of South Dakota

Independent Auditor’s 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* 1

Independent Auditor’s Report on Compliance for Its Major Federal Program; Report on Internal Control Over Compliance; and Report on the Consolidated Schedule of Expenditures of Federal Awards Required by the Uniform Guidance..... 3

Compliance Report

Consolidated Schedule of Expenditures of Federal Awards 6

Notes to Consolidated Schedule of Expenditures of Federal Awards 7

Schedule of Findings and Questioned Costs 8



**Independent Auditor's 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***

The Board of Directors
Children's Home Society of South Dakota
Sioux Falls, South Dakota

We have audited, in accordance with 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 consolidated financial statements of Children's Home Society of South Dakota and Children's Home Foundation (collectively, the Society), which comprise the consolidated statement of financial position as of June 30, 2021, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated October 27, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Society'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 opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Society's internal control. Accordingly, we do not express an opinion on the effectiveness of the Society'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 over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as Finding 2021-001, that we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Society's consolidated 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 consolidated 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*.

The Society's Response to Finding

The Society's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Society's response was not subjected to the auditing procedures applied in the audit of the consolidated financial statements and, accordingly, we express no opinion on it.

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 entity'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.

The image shows a handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, professional style.

Sioux Falls, South Dakota
October 27, 2021



**Independent Auditor's Report on Compliance for Its Major Federal Program;
Report on Internal Control Over Compliance; and Report on the Consolidated Schedule of
Expenditures of Federal Awards Required by the Uniform Guidance**

The Board of Directors
Children's Home Society of South Dakota
Sioux Falls, South Dakota

Report on Compliance for Its Major Federal Program

We have audited the compliance of the Children's Home Society of South Dakota and Children's Home Foundation (collectively, the Society) with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Society's major federal program for the year ended June 30, 2021. The Society's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on the compliance for the Society's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Society's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for its major federal program. However, our audit does not provide a legal determination of the Society's compliance.

Opinion on Its Major Federal Program

In our opinion, the Society complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2021.

Report on Internal Control over Compliance

Management of the Society is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Society's internal control over compliance with the types of requirements that could have a direct and material effect on its major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for its major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Society's internal control over compliance.

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 a 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. *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 consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section 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 and significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as Findings 2021-002 and 2021-003 that we consider to be significant deficiencies.

The Society's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Society's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

Report on Consolidated Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the consolidated financial statements of Children's Home Society of South Dakota and Children's Home Foundation as of and for the year ended June 30, 2021, and have issued our report thereon dated October 27, 2021, which contained an unmodified opinion on those consolidated financial statements. Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying consolidated schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the consolidated schedule of expenditures of federal awards is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

Eide Sallee LLP

Sioux Falls, South Dakota
October 27, 2021

Children's Home Society of South Dakota
Consolidated Schedule of Expenditures of Federal Awards
Year Ended June 30, 2021

| <u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u> | <u>Federal Financial Assistance Listing/Federal CFDA Number</u> | <u>Pass-through Entity Identifying Number</u> | <u>Expenditures</u> |
|---|---|---|---------------------|
| <u>Department of Agriculture</u> | | | |
| Passed through State of South Dakota Department of Education and Cultural Affairs | | | |
| Child Nutrition Cluster | | | |
| School Breakfast Program | 10.553 | 493200 | \$ 50,531 |
| COVID-19 - School Breakfast Program | 10.553 | 493200 | 24,765 |
| National School Lunch Program | 10.555 | 493200 | 93,882 |
| COVID-19 - National School Lunch Program | 10.555 | 493200 | 45,939 |
| Total Child Nutrition Cluster | | | <u>215,117</u> |
| Child and Adult Care Food Program | 10.558 | 493200 | 35,722 |
| COVID-19 - Child and Adult Care Food Program | 10.558 | 493200 | 10,184 |
| Total Child and Adult Care Food Program | | | <u>45,906</u> |
| Total for Department of Agriculture | | | <u>261,023</u> |
| <u>Department of Justice</u> | | | |
| Passed through State of South Dakota Department of Public Safety | | | |
| Crime Victim Assistance | 16.575 | 2021-1441-00013, 2022-1441-00011, 2021-1441-00042, 2022-1441-00022 | 793,560 |
| Passed through South Dakota Network Against Family Violence and Sexual Assault | | | |
| Transitional Housing | 16.736 | 2016-WH-AX-0001 | 4,497 |
| Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program | 16.590 | 2016-WE-AX-0003 | 35,004 |
| Total for Department of Justice | | | <u>833,061</u> |
| <u>Department of Health & Human Services</u> | | | |
| Passed through State of South Dakota Department of Social Service | | | |
| TANF Cluster | | 2021-0823-301, 2022-0821-301 | |
| Temporary Assistance for Needy Families | 93.558 | | 419,007 |
| Passed through State of South Dakota Department of Public Safety | | | |
| COVID-19 - Family Violence Prevention & Services/ Domestic Violence Shelter and Supportive Service | 93.671 | SDVS-CARES-Act-006 | 3,712 |
| Total for Department of Health & Human Services | | | <u>422,719</u> |
| Total Federal Financial Assistance | | | <u>\$ 1,516,803</u> |

Note 1 - Basis of Presentation

The accompanying consolidated schedule of expenditures of federal awards (the schedule) includes the federal award activity of the Children's Home Society of South Dakota and Children's Home Foundation (the Society) under programs of the federal government for the year ended June 30, 2021. The information 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 Society, it is not intended to and does not present the consolidated financial position, changes in net assets or cash flows of the Society.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the schedule are reported on the accrual basis of accounting. When applicable, such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. No federal financial assistance has been provided to a subrecipient.

Note 3 - Indirect Cost Rate

The Society has not elected to use the 10% de minimis cost rate.

Section I – Summary of Auditor’s Results

CONSOLIDATED FINANCIAL STATEMENTS

| | |
|--|---------------|
| Type of auditor's report issued | Unmodified |
| Internal control over financial reporting: | |
| Material weaknesses identified | Yes |
| Significant deficiencies identified not considered to be material weaknesses | None reported |
| Noncompliance material to financial statements noted? | No |

FEDERAL AWARDS

| | |
|--|------------|
| Internal control over major program: | |
| Material weaknesses identified | No |
| Significant deficiencies identified not considered to be material weaknesses | Yes |
| Type of auditor's report issued on compliance for major programs: | Unmodified |
| Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516: | Yes |

Identification of major programs:

| <u>Name of Federal Program</u> | <u>Federal Financial Assistance Listing/CFDA Number</u> |
|--|---|
| Crime Victim Assistance | 16.575 |
| Dollar threshold used to distinguish between type A and type B programs: | \$750,000 |
| Auditee qualified as low-risk auditee? | No |

Section II – Consolidated Financial Statement Findings

**2021-001 Preparation of Financial Statements and Schedule of Expenditures of Federal Awards and
Material Audit Adjustments
Material Weakness**

Criteria: Proper controls over financial reporting include an adequate system for recording and processing entries to the financial statements, as well as the ability to prepare consolidated financial statements, the schedule of expenditures of federal awards (SEFA) and accompanying notes to the financial statements that are materially correct.

Condition: As auditors, we were requested to draft the consolidated financial statements and accompanying notes to the financial statements. In addition, we proposed a material audit adjustment that would not have been identified as a result of the Organization's existing internal controls; and therefore, could have resulted in a material misstatement within the consolidated financial statements. We also revised the SEFA to present COVID-19 funding separately, as required by Uniform Guidance.

Cause: The Society relies on the auditor to provide the necessary understanding and disclosure guidance in the preparation of the consolidated financial statements. COVID-19 funding was reported under the same line item as non-COVID-19 funding for applicable federal programs.

Effect: The effect of this condition is that the year-end financial reporting is prepared by a party outside of the Society. The outside party does not have the same comprehensive understanding of the Society as its internal financial staff. Net assets without donor restriction were understated and net assets with donor restrictions were overstated by a material amount.

Recommendation: We recommend management continue reviewing the consolidated financial report and schedule of expenditures of federal awards prepared by the auditor. Management and the board of directors should continually be aware of the financial accounting and reporting requirements of the Society as well as changes in these requirements. It is the responsibility of the Society's management and those charged with governance to make the decision whether to accept the degree of risk associated with this condition because of cost or other considerations.

Views of Responsible Officials: Management is in agreement.

Section III – Federal Award Findings and Questioned Costs

2021-002 **Department of Justice and State of South Dakota Department of Public Safety**
CFDA #16.575, 2021-1441-0013, 2022-1441-00011
Crime Victim Assistance

Allowable Costs, Allowable Activities, and Matching
Significant Deficiency in Internal Control over Compliance

Criteria: The Society is required to have procedures in place to assure that federal awards are expended only for allowable costs in accordance with Subpart E – Cost Principles of the Uniform Guidance. Allowable costs are supported by appropriate documentation and correctly charged as to account, amount, and period. 2 CFR 200.430(i) establishes requirements for documentation of personnel expenses. 2 CFR 200.303(a) establishes that the auditee must establish and maintain effective internal control over the federal award that provides assurance that the entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Condition: Four instances were noted where hours used to allocate payroll to the grant differed from actual hours worked and paid.

Cause: Tracking of grant-related payroll is a manual process which increases the likelihood of error.

Effect: Payroll and related costs were not properly reported by an insignificant amount.

Questioned Costs: Question costs as a result of the conditions outlined above were \$13 related to allowable costs/allowable activities and \$3 related to matching.

Context/Sampling: A nonstatistical sample of 60 payroll transactions out of 783 total transactions for allowable costs/activities and matching were selected for testing. All 60 transactions were tested for both allowable costs/activities and matching. Allowable cost/activities testing accounted for approximately \$41,020 of \$728,121 of federal program expenditures and matching testing accounted for approximately \$10,255 of \$184,053 of match expenditures.

Repeat Finding from Prior Year(s): Yes, Finding 2020-002

Recommendation: We recommend management continue to review the process over tracking payroll related to federal programs and consider incorporating a secondary review of any manual spreadsheets or consider if the payroll can be allocated directly within the payroll system.

Views of Responsible Officials: Management is in agreement.

2021-003 **Department of Justice and State of South Dakota Department of Public Safety**
CFDA #16.575, 2021-1441-0013, 2021-1441-00042, 2022-1441-00011, 2022-1441-00022
Crime Victim Assistance

Cash Management
Significant Deficiency in Internal Control over Compliance

Criteria: CFR 200.303(a) establishes that the auditee must establish and maintain effective internal control over the federal award that provides assurance that the entity is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

Condition: The following items were identified in our sample of draw requests selected for testing for the grant:

- 1) Seven instances in which, although there support for an independent review and approval, there was no date indicating when the review and approval was performed. Auditor was unable to determine if draw request was reviewed and approved prior to submission.
- 2) One instance where the draw request was submitted prior to an independent review and approval being performed.

Cause: Turnover in the accounting department resulted in draw requests were submitted for reimbursement prior to an independent review and approval was completed.

Effect: Failure to perform timely review of draw requests could result in a reasonable possibility that the Society would not detect errors in the normal course of performing duties and correct them in a timely manner.

Questioned Costs: None reported

Context/Sampling: Cash draws were reviewed for four months in the Society's fiscal year.

Repeat Finding from Prior Year(s): No

Recommendation: We recommend management to ensure a documented independent review and approval is completed prior to submission of the draw request.

Views of Responsible Officials: Management is in agreement.



A Place for Hope.

**BLACK HILLS
CHILDREN'S HOME**

24100 S. Rockerville Road
Rapid City, SD 57702
605.343.5422

**SIoux FALLS
CHILDREN'S HOME**

801 N. Sycamore Avenue
PO Box 1749
Sioux Falls, SD 57101
605.334.6004

CHILDREN'S INN

409 N. Western Avenue
Sioux Falls, SD 57104
605.338.0116

BRIGHT START

4402 E. 3rd Street
Sioux Falls, SD 57103
605.274.0233

**CHILD ADVOCACY
CENTER**

1330 Jolly Lane
Rapid City, SD 57703
605.716.1628

**COMMUNITY BASED
SERVICES**

1330 Jolly Lane
Rapid City, SD 57703
605.343.2811
801 N. Sycamore Avenue
PO Box 1749
Sioux Falls, SD 57101
605.334.6004

OUR MISSION

We empower children,
adults, families, and
communities to be resilient,
safe, healthy, and strong.

OUR VALUES

We are better together ■
We choose kindness ■
We are tenacious ■

chssd.org

Management's Response to Auditor's Findings: Summary Schedule of Prior Audit Findings and Corrective Action Plan June 30, 2021

Prepared by Management of

Children's Home Society of South Dakota

Children's Home Society of South Dakota
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2021

Consolidated Financial Statement Findings

Finding 2020-001

Preparation of Financial Statements

Initial Fiscal Year Finding: 2018

Finding Summary: We requested Eide Bailly LLP prepare our draft financial statements and accompanying notes to the financial statements.

Status: Ongoing. Due to cost effectiveness, we requested our auditors, Eide Bailly LLP, prepare our financial statements and the accompanying notes to the financial statements as part of the annual audit. We have designated members of management to review the drafted financial statements and accompanying notes to the consolidated financial statements.

Federal Award Findings and Questioned Costs

Finding 2020-002

**Allowable Costs, Allowable Activities and Matching
Significant Deficiency in Internal Control over Compliance**

Federal Agency Name: Department of Justice and State of South Dakota Department of Social Services / State of South Dakota Department of Public Safety

Program Name: Crime Victim Assistance

CFDA # 16.575

Initial Fiscal Year Finding: 2019

Finding Summary: The following items were found in our sample of payroll expenditures selected for testing for the grant:

- 1) One instance in which the wrong hours were used in the allocation of allowable hours and paid time off (CAC)
- 2) Fifteen instances where hours used to allocate payroll to the grant differed from actual hours worked and paid (CI)
- 3) Twenty instances where employee grant allocation was not being calculated correctly, resulting in improper weighting of grant hours (CI and CAC)

Status: Ongoing. Due to the manual nature and cost considerations, we continue to review procedures to improve controls over this grant to ensure all grant expenditures are allowable and properly calculated.

Children's Home Society of South Dakota
Corrective Action Plan
Year Ended June 30, 2021

Consolidated Financial Statement Findings

Finding 2021-001

**Preparation of Financial Statements and Schedule of Expenditures
of Federal Awards and Material Audit Adjustments**
Material Weakness

Finding Summary:

We requested Eide Bailly LLP prepare our draft financials statements and accompanying notes to the financial statements.

As a result of audit procedures, a material adjustment was identified that may not have been identified because of the Society's existing internal controls.

We provided a Schedule of Expenditures of Federal Awards. During review of the schedule, Eide Bailly revised the schedule to present COVID-19 funding separately as required by Uniform Guidance.

Responsible Individuals:

Joe Herdina, CFO & Jeffrey Lush, Accounting Director

Corrective Action Plan:

Due to cost effectiveness, we requested our auditors, Eide Bailly LLP, prepare our financial statements and the accompanying notes to the financial statements as part of the annual audit. We have designated members of management to review the drafted financial statements and accompanying notes to the consolidated financial statements.

Management will review all entries at year end to ensure they are properly recorded in our consolidated financial statements. Additionally, management will review the Schedule of Expenditures of Federal Awards and related Uniform Guidance to ensure federal expenditures are properly reflected.

Anticipated Completion Date:

Ongoing

**Children's Home Society of South Dakota
Corrective Action Plan
Year Ended June 30, 2021**

Federal Award Findings and Questioned Costs

Finding 2021-002 **Allowable Costs, Allowable Activities and Matching
Significant Deficiency in Internal Control over Compliance**

Federal Agency Name: **Department of Justice and State of South Dakota Department of
Public Safety**

Program Name: **Crime Victim Assistance**

CFDA # **16.575**

Finding Summary: Four instances were noted where hours used to allocate payroll to
the grant differed from actual hours worked and paid.

Responsible Individuals: Joe Herdina, CFO
Jeffrey Lush, Accounting Director
Amy Carter, Program Director (CI)
Janice Lee, Finance Administrator (CI)
Tifanie Petro, Program Director (CAC)

Corrective Action Plan: The instances noted were due to rounding differences between the
hours shown on the time sheet and the notes for time tracking.
During the fiscal year, we worked with staff to ensure they are
verifying all totals in the notes agree to the total hours shown in the
time sheet. We feel the changes implemented will help resolve this
issue going forward.

Anticipated Completion Date: June 30, 2022

**Children's Home Society of South Dakota
Corrective Action Plan
Year Ended June 30, 2021**

Federal Award Findings and Questioned Costs

Finding 2021-003

**Cash Management
Significant Deficiency in Internal Control over Compliance**

Federal Agency Name:

Department of Justice and State of South Dakota Department of Public Safety

Program Name:

Crime Victim Assistance

CFDA #

16.575

Finding Summary:

The following items were identified in our sample of draw requests selected for testing for the grant:

- 1) Seven instances, in which, although there was support for an independent review and approval, there is not date indicating when the review and approval was performed. Auditor was unable to determine if draw request was reviewed and approved prior to submission.
- 2) One instance where the draw request was submitted prior to independent review and approval being performed.

Responsible Individuals:

Joe Herdina, CFO
Jeffrey Lush, Accounting Director
Amy Carter, Program Director (CI)
Janice Lee, Finance Administrator (CI)

Corrective Action Plan:

Independent review will be completed prior to submission of draw request. All individuals involved in the process will document their approval with initials and date of approval.

Anticipated Completion Date: June 30, 2022