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GOVERNOR

STATE OF MICHIGAN
STATE BUDGET OFFICE
LANSING

CHRISTOPHER M. HARKINS
DIRECTOR

August 9, 2023

MEMORANDUM

TO: Rick Lowe, Internal Auditor
Office of Internal Audit Services
State Budget Office

FROM: Heather Boyd, Director *HB*
Office of Financial Management
State Budget Office

SUBJECT: Corrective Action Plan for the FY 2022 Report on Internal Control,
Compliance, and other Matters for the State of Michigan Annual
Comprehensive Financial Report

In accordance with the State of Michigan's Financial Management Guide, Part VII, Chapter 3, Section 100, enclosed is a summary table identifying our responses and corrective action plan to address the recommendations contained within the Office of the Auditor General's Report on Internal Control, Compliance, and other Matters for the State of Michigan Comprehensive Annual Financial Report, covering the period of October 1, 2021 through September 30, 2022. The Office of Internal Audit Services, State Budget Office, approved the distribution of the plan.

Enclosures

cc: Executive Office
Office of the Auditor General
House Fiscal Agency
Senate Fiscal Agency

AUDIT REPORT SUMMARY

DEPARTMENT: Office of Financial Management, State Budget Office
AUDIT PERIOD: October 1, 2021 through September 30, 2022
REPORT DATED: March 29, 2023

Summary of Agency Responses to Recommendations

Recommendations - complied with:

- Finding 2
- Finding 3, parts a.1., a.2., a.4., and d.1.
- Finding 4, parts a., b., and c.1.
- Finding 5
- Finding 6, parts a.2. and b.
- Finding 8, parts b.2. and c.
- Finding 9, parts a.1.a. MDOS, a.1.c. SOS, a.2.a.* Treasury, and a.3.a.

Recommendations - agree with and will comply:

- Finding 1
- Finding 3, parts a.3., b., c., d.2., d.3., e., and f.
- Finding 4, parts c.2., c.3., e.1., e.2., and f.
- Finding 6, part a.1.
- Finding 7
- Finding 8, parts a., b.1., b.3., b.4., and d.
- Finding 9 parts a.1.a. Treasury and MDHHS, a.1.b., a.1.c. Treasury and MDHHS, a.2.b., a.2.c., a.3.b., b.1., b.2., and b.3.

*DTMB disagreed with finding 9, part a.2.a. while Treasury has complied.

Office of Financial Management, State Budget Office
Audit Response
Report on Internal Control, Compliance, and other Matters
State of Michigan Comprehensive Annual Financial Report
October 1, 2021 through September 30, 2022

Finding 1
Comprehensive review of tax credit forwards

Recommendation

We recommend that Treasury complete a comprehensive evaluation of business tax credit forwards (including historical analyses of the usage of credit forwards) to assess whether estimated liabilities and/or deferred inflows of resources are reasonably measurable related to these tax overpayments.

Management Views

The Michigan Department of Treasury (Treasury) and the Office of Financial Management (OFM) agree that a more comprehensive evaluation of business tax credit forwards should occur to determine if the related estimated liabilities and deferred inflows of resources are reasonably measurable.

Planned Corrective Action

Treasury currently has issued a request for proposal (RFP) to obtain professional services to review how other governmental agencies treat tax credit forwards. Results from the RFP will be used to determine next steps including developing a methodology for calculating tax credit forwards if found appropriate.

Treasury staff will also be reviewing available data to determine what, if anything, can be used to measure the credit forward balances at year-end.

Anticipated Completion Date
September 30, 2023

Finding 2
Improvements over vendor file fraud controls

Recommendation

We recommend that SOS continue to improve internal control over the State's vendor file.

Management Views

The Statewide Integrated Governmental Management Applications (SIGMA) Operations and Support (SOS) and OFM agree that internal control over the State's vendor file should continue to be reviewed for opportunities to further enhance vendor monitoring to reduce the risk of fraudulent payments. This instance of fraud occurred when there was a delay in execution of the internal control previously implemented. Corrective action was immediately implemented by SOS during the fiscal year to ensure timely execution of the controls. The enhanced controls established in recent years have successfully prevented multiple occurrences of attempted fraudulent access to vendor profiles.

Planned Corrective Action

SOS has implemented multiple preventive controls related to select high risk vendor activity. Additional monitoring continues to be put in place based on known patterns of fraud. To ensure additional delays would not occur in daily monitoring, validation emails were immediately implemented and continue to be sent to SIGMA management that include assurance that the reviews have been completed with explanation of any risks identified. SOS will continue to review fraud risks and modify controls and monitoring efforts as required.

Anticipated Completion Date

Completed

Finding 3

Establishment and monitoring of tax receivables and payables

Recommendation

We recommend that Treasury continue to enhance internal control to prevent, or detect and correct, misstatements and help ensure the reasonableness and accuracy of tax accruals.

Management Views

Treasury and OFM agree that internal control related to tax accruals should continue to be improved.

Planned Corrective Action

For part a.1., Treasury corrected the Governmental Accounting Standards Board (GASB) 34 workbook to reduce revenues by amounts refunded to taxpayers for Sales, Use and Withholding, Corporate Income Tax (CIT) and City taxes. Treasury has updated its procedures to ensure this issue does not recur in the future. Further training and communication have taken place with the Treasury GASB 34 team as well.

For part a.2., Treasury corrected the GASB 34 workbook to properly estimate the Insurance Provider Assessment Act (IPAA) receivable. Further training and communication have taken place with the Treasury tax accrual team on the importance of communicating adjustments made to the 60-day accruals to the individual that is completing GASB 34 calculations to determine the impacts to GASB 34.

For part a.3., Treasury corrected the GASB 34 workbook and booked adjusting entries in SIGMA to exclude delinquent collection patterns from fiscal year 2019 and prior, therefore making the estimate reasonable. Future procedures and methodology for this receivable will include analytical review of the underlying data to ensure the reasonableness of the calculated estimate.

For part a.4., Treasury ran the updated SIGMA Business Intelligence (SBI) queries that included the adjustment amounts that had been booked since the original calculation and updated the GASB 34 workbook with the new totals. Treasury has corrected the SBI query used for closing to include all CIT revenue ensuring all CIT revenue is accounted for in the future. Further training and communication have taken place for the Treasury tax accrual team on the importance of communicating adjustments made to the 60-day accruals to the individual that is completing GASB 34 calculations to determine the impacts to the full accrual calculations, which includes assessing the need to run an updated SBI query for City Tax revenue if adjustments were made.

For part b., correcting entries were booked in SIGMA. Treasury is working to enhance the original methodology used to book the fiscal year 2022 accrual to address the issues noted in the audit. This includes refining the various attributes of the methodology, the reporting used, and communications within Treasury on the information required.

For part c., the Treasury Individual Income Tax (IIT) legacy system does not have the capability to be reconciled to SIGMA as the legacy system does not have a general ledger module. Compensating controls include reconciling all IIT revenue recorded in SIGMA to the State's banking records and bank statements. Treasury is currently working towards replacing the legacy system and the ability to reconcile to SIGMA is included in the new system specifications. Until the system is replaced, Treasury will continue to rely on the compensating controls. The amounts noted by the Office of the Auditor General (OAG) are estimated misstatements and not known misstatements as a true method to determine a known misstatement, if any, is not possible in the legacy system.

For part d.1., a correcting entry was booked in SIGMA. Further training, communication, and procedure updates have taken place to explain that if delinquent tax collections for IPAA is estimated in assessed tax receivables/receivables to be assessed collection reports, then it should not be accrued from other 60-day reports as well.

For part d.2., Treasury will review State agency payments subsequent to running the SAP Report 28 to identify any October or November payments posted in SAP after the SAP Report 28 was run. This review will be completed annually in early December in order to determine if any adjustments are necessary.

For part d.3., Treasury will revise the current process for working with the tax processing area in Treasury to ensure assessments that are not being actively collected on accurately reflect their status in the Michigan Motor Fuel and Tobacco Tax System.

For part e., Treasury plans to fill the vacant tax accrual specialist position, which as part of that position, will re-evaluate the liability recorded for business taxes when the estimated refund changes prior to the State of Michigan Annual Comprehensive Financial Report (SOMACFR) issuance. If the position is not filled in time, Treasury will reassign this task to existing resources.

For part f., Treasury plans to fill the vacant tax accrual specialist position, which as part of that position, will focus on comparing tax accrual methodologies used to subsequent actual activity to determine if methodology changes are warranted. There will be a training period required.

Anticipated Completion Date

- a.1. Completed
- a.2. Completed
- a.3. September 30, 2023
- a.4. Completed
- b. September 30, 2023
- c. Treasury has not yet determined an anticipated completion date.
- d.1. Completed
- d.2. December 15, 2023
- d.3. September 30, 2023
- e. September 30, 2023
- f. September 30, 2024

Finding 4
Various departments' financial accounting practices

Recommendation

We recommend that State agencies establish sufficient internal control to help ensure the accuracy of the accounting information recorded in the *SOMACFR*.

Management Views

State agencies and OFM agree that internal controls should be improved to help ensure the accuracy of the accounting information recorded in the *SOMACFR*.

Planned Corrective Action

For part a., OFM has updated its process to ensure that the net investment in capital assets calculation is reviewed by someone who is independent of the preparation process.

For part b., Treasury booked the correcting entry in SIGMA and completed additional training with staff responsible for booking this entry to properly filter the SBI query to capture the proper population of transactions to be reclassified to expenditures. The report filtering process has been updated and documented in the procedures should this entry be reassigned to a different staff member in the future.

For part c.1., the Michigan Department of Health and Human Services (MDHHS) has developed a checklist to aid in the review of the Quality Assurance Assessment accruals. The checklist includes a step to verify the beginning balance is updated for current year amounts.

For part c.2., MDHHS held an internal meeting to discuss the identified issue and improve the accounts payable process. The MDHHS Expenditure Operations Division is currently reviewing all payables that are requested and recorded in each respective area. After the review is complete, a list will be distributed to all respective areas for review and awareness to prevent duplication.

For part c.3., the receivable established was related to private insurance company reimbursement for coronavirus disease of 2019 (COVID-19) testing costs. The public health emergency (PHE) ended on May 11, 2023, and private insurance companies will no longer be required to cover the costs of COVID-19 testing.

For part d., the Department of Natural Resources (DNR) Finance and Operations (Minerals Management Section, Revenue Verification Unit) and the Michigan Department of Transportation (MDOT) Accounting Services Division's (ASD) Accounts Receivable Section will update the Land Ownership Tracking System query and ensure amounts are reconciled with the Michigan Cashiering and Receivable System (MiCARS) and SIGMA. MDOT ASD will review the established accrual methodology for estimating revenues from oil and gas royalties and implement process improvements for future reconciliation.

For part e.1., the Michigan Department of Education (MDE) will set an initial re-review date of the actual National School Lunch Program expenditure data the second week of January for the estimated accrual. This re-review date will be added to the MDE closing schedule list and in the procedures for calculating the estimated payable. Adjusting entries will be made with OFM's approval if needed. This expenditure data will be re-evaluated bi-weekly until the actual *SOMACFR* year-end close date is determined during the close process.

For part e.2., MDE is the fourth and last agency to have access to the data regarding the Brownfield Redevelopment fund payable. MDE will coordinate with the other three State agencies involved with Brownfield Redevelopment consisting of the Michigan Strategic Fund, Michigan Economic Development Corporation, and Treasury to verify the fund balance. Regular monthly fund assessment meetings will occur to determine if and when an adjustment to the estimated payable is necessary. The fund reassessment dates will be added to the MDE closing schedule list and in the procedures for calculating the estimated payable. Adjusting entries will be made with OFM's approval if needed. MDE will also submit an estimation methodology to OFM for approval that includes the initial estimate and planned reassessments.

For part f., MDOT will develop and run additional reports as needed throughout the year to identify errors in coding requiring correction.

Anticipated Completion Date

- a. Completed
- b. Completed
- c.1. Completed
- c.2. September 1, 2023
- c.3. July 11, 2023
- d. September 30, 2023
- e.1. July 15, 2023
- e.2. July 15, 2023
- f. September 30, 2023

Finding 5

Access limitations for confidential information in SIGMA

Recommendation

We recommend that Treasury limit access to confidential information in SIGMA to only appropriate users of the information.

Management Views

Treasury and OFM agree that access to confidential information in SIGMA should be limited to appropriate users and implemented corrective action in February 2023.

Planned Corrective Action

Treasury worked with SOS and OFM to create new security roles to sufficiently limit access to confidential information in SIGMA to only appropriate users.

Anticipated Completion Date

Completed

Finding 6

Treasury system user access controls

Recommendation

We recommend that Treasury improve user access controls over its information systems.

Management Views

Treasury and OFM agree user access controls over Treasury's information systems should be improved.

Planned Corrective Action

For part a.1., Treasury's Unclaimed Property Section conducted a user access review in late January 2023. A second review for fiscal year 2023 has been scheduled and will be conducted prior to September 30, 2023. User access reviews will be conducted, as required by State of Michigan (SOM) Technical Standard 1340.00.020.01 (Access Control Standard), in subsequent fiscal years.

For part a.2., Treasury's Unclaimed Property Section and Financial Services Division conducted the required user access reviews, as required by SOM Technical Standard 1340.00.020.01. Treasury developed and implemented a complete review process to ensure all SOM technical standards were adhered to.

For part b., Treasury's Financial Services Division will continue to work with their vendors to implement automatic disabling of accounts after 60 days of inactivity. Until the vendor can make the changes, effective in April 2023, Financial Services Division performs a manual review every 60 days to ensure user accounts are disabled after 60 days of inactivity.

Anticipated Completion Date

a.1. September 30, 2023

a.2. Completed

b. Completed

Finding 7

MiCARS internal control improvements

Recommendation

We recommend that State agencies continue to improve MiCARS internal control to help ensure the completeness and accuracy of the *SOMACFR*.

Management Views

State agencies and OFM agree MiCARS internal control should continue to be improved. The Michigan Department of State Police (MSP) implemented significant compensating controls for MiCARS transactions prior to fiscal year 2022 and will fully implement the final step in its corrective action plan related to deposits in fiscal year 2023. DNR, the Department of Environment, Great Lakes, and Energy (EGLE), the Michigan Department of Agriculture and Rural Development (MDARD), and MDOT are continuing to work with the Office of Internal Audit Services (OIAS) to design and implement cost effective controls where needed.

Planned Corrective Action

MSP improved its compensating controls related to deposits in October 2022 by preparing the Cash Deposit Validation procedure and increasing the monitoring of the validation of cash deposits.

DNR, EGLE, MDARD, and MDOT are working with OIAS and OFM on a comprehensive review in order to design and implement new processes where needed to improve MiCARS internal control.

Anticipated Completion Date
September 30, 2023

Finding 8
Financial accounting practices related to capital assets

Recommendation

We recommend that State agencies and OFM establish sufficient internal control to monitor the existence and accuracy of the State's capital assets recorded in the *SOMACFR*.

Management Views

State agencies and OFM agree that internal controls related to the existence and accuracy of the State's capital assets should be improved.

Planned Corrective Action

For part a., the Department of Technology, Management, and Budget's (DTMB) information technology (IT) related capital assets recorded in SIGMA include aged equipment, similar to the sampled items, which have a zero-book value. DTMB will continue its efforts to complete an inventory of fully depreciated equipment to determine if assets should be disposed in SIGMA by leveraging reports and processes and pulling asset status and disposal data from online repositories. DTMB will expand its efforts to establish processes to ensure equipment is being removed timely by adding a year-end review of asset disposals to the DTMB closing schedule. The year-end review of asset disposals will include a review of disposal reports to ensure that everything that has been disposed of is properly written off in SIGMA.

EGLE will review and implement additional tiers of supervisory review including random in-person site inspections to assure verification process is being conducted accurately.

MDOT will implement a more detailed supervisory review of the information on the annual impairment report and by confirming all transactions are made in SIGMA.

For part b.1., DNR will review the SBI MI-PRJ-0001 Fixed Asset-Construction in Progress Review Report on a quarterly basis and implement process improvements for updating in-service dates to ensure construction in progress (CIP) amounts are timely reclassified to depreciable assets.

MDOT will update its internal procedures and implement a more detailed supervisory review for confirmed closed projects and verifying their asset reclassifications to final in SIGMA.

DTMB has enhanced its procedures and expanded its efforts to establish more effective controls to mitigate errors related to capital assets.

Specifically, for DTMB's capital outlay related capital assets, procedures are being expanded to include a quarterly review of the Certificate of Tentability (COT) date, which includes reaching out to the State Building Authority (SBA) or DTMB project director to confirm a COT date. Furthermore, a step is being added to the procedure to reach out to the applicable agency to inquire if an asset will be recorded within their capital assets at the completion of CIP and how to complete the applicable entries, if necessary.

For DTMB's IT related capital assets, DTMB will enhance processes to review all in progress capitalized software projects by contacting project managers to determine what project phases went into production during the fiscal year.

For part b.2., DTMB has enhanced its procedures and expanded its efforts to establish more effective controls to mitigate errors related to capital assets. Procedures were expanded to include a quarterly review of the COT date, which includes reaching out to SBA or the DTMB project director to confirm a COT date. Furthermore, a step was added to the procedure to reach out to the applicable agency to inquire if an asset will be recorded within their capital assets at the completion of the project and how to complete the applicable entries, if necessary.

For part b.3., MDOT will update internal procedures and implement a more detailed supervisory review, including a review of the index rates being used for each road type category.

For part b.4., OFM will provide additional guidance and/or training to departments reinforcing how to identify and report non-lease components. OFM will request that departments review the guidance and provide certification stating:

- Existing leases have been reviewed and non-lease components have been treated appropriately (either were already appropriate or reported to OFM and corrected).
- Guidance will be applied moving forward when reviewing new leases and contract modifications.

For part c., DTMB has enhanced its procedures to include a review of software in process assets to identify any software components that have gone into production during the fiscal year and how to make the necessary entries to reclassify software in process assets to software assets, if needed. DTMB will contact project managers annually for a review of project deployments to ensure assets are properly reclassified.

For part d., OFM will update internal review procedures to ensure a more thorough review of all lease schedule adjustments.

Anticipated Completion Date

- a. September 30, 2023
- b.1. September 30, 2023
- b.2. Completed
- b.3. September 30, 2023
- b.4. September 30, 2023
- c. Completed
- d. July 3, 2023

Finding 9

Oversight of third party service organizations

Recommendation

We recommend that State agencies continue to enhance their oversight of TPSOs and SBO continue to improve its guidance of the agencies' SOC report reviews to help ensure the accuracy and integrity of all accounting information recorded in the *SOMACFR*.

Management Views

State agencies and OFM agree that agency oversight of third party service organizations (TPSO) should continue to be enhanced, and OIAS and OFM agree that TPSO related guidance to State agencies should continue to be improved. Regarding part a.2.a., DTMB disagrees that DTMB did not receive the System and Organization Controls (SOC) report timely. Since the vendor is an IT Service Organization (not a Financial Services Organization), the contract only requires a SOC 2 report. Although the vendor is not contractually required to provide a SOC 1 report, the vendor provided a SOC 1 report upon request to DTMB within 50 State business days, keeping with the spirit of the SOC 2 delivery timeframes contained in the vendor's contract.

Planned Corrective Action

For part a.1.a., MDOS provided additional training to better document the rationale for not receiving a SOC report for a subservice vendor subservice provider when it is concluded that it is not necessary to obtain one.

Treasury will document whether the subservice organization is relevant to Michigan to determine when subservice organization SOC reports are required. If relevant, Treasury will work with the primary vendor to determine if adequate controls are in place to monitor the subservice organization. If Treasury determines a SOC report for the subservice organization is needed, Treasury will work with the primary vendor to obtain this report.

MDHHS has reviewed the Financial Management Guide (FMG) SOC report review requirements as they relate to the identified SOC reports and will document the need for obtaining subservice provider's SOC reports that are material to the MDHHS control environment on the required OIAS template. If a SOC report is not required to be obtained and reviewed for the subservice provider, MDHHS will document that conclusion and reasoning as well. In addition, MDHHS determined that one contract needed modifications to require subservice SOC report details are provided and those changes were effective August 2022.

MDHHS will work with other State agencies to identify best practices and document a centralized process to monitor the completion of SOC report reviews that materially impact the financial statements. MDHHS will work with OIAS to provide training as necessary.

For part a.1.b., MDHHS has reviewed the FMG SOC report review requirements specific to reviewing control weaknesses identified by the service auditor. MDHHS will document the review of control weaknesses noted by the service auditor, as required by the FMG, on the required OIAS template.

MDHHS will work with other State agencies to identify best practices and document a centralized process to monitor the completion of SOC report reviews that materially impact the financial statements. MDHHS will work with OIAS to provide training as necessary.

For part a.1.c, Treasury's review process will be performed in coordination with Treasury Privacy and Security which will allow for complete and consistent review and reporting of complimentary user-entity control information.

SOS, referenced as DTMB in the finding, determined that the issue in the finding was an isolated instance of access not being revoked timely, which was associated with the complementary user-entity controls. SOS verified the instance was isolated and reviewed all applicable systems for the relevant timeframe and confirmed that the access was not used.

SOS developed and implemented a formal employee and contractor off-boarding process which ensures access is removed timely and captures supporting documentation.

MDHHS has reviewed the FMG SOC report requirements specific to reviewing complementary user-entity controls and will continue to enhance documentation of the complementary user-entity control review, as required by the FMG, on the required OIAS template.

MDHHS will work with other State agencies to identify best practices and document a centralized process to monitor the completion of SOC report reviews that materially impact the financial statements. MDHHS will work with OIAS to provide training as necessary.

For part a.2.a., Treasury worked with its contractors to determine the reason for the delay in providing the SOC reports and established timelines with the contractors for receipt of future reports. New reports for both vendors have been received within the 60-day period.

DTMB disagrees with the finding and does not intend to take further action.

For part a.2.b., MDHHS will annually obtain and review the SOC reports for providers that perform key control activities on behalf of MDHHS. In May 2023, MDHHS reviewed the FMG SOC report review requirements and after further evaluation determined that SOC report reviews are not needed for two of the providers identified in the finding, which will be documented on the required OIAS review template for future SOC report reviews. The review of the SOC reports for the remaining two providers is now primarily conducted by the MDHHS Compliance Division.

MDHHS will work with other State agencies to identify best practices and document a centralized process to monitor the completion of SOC report reviews that materially impact the financial statements. MDHHS will work with OIAS to provide training as necessary.

For part a.2.c., Treasury's review process will be performed in coordination with Treasury Privacy and Security and, as a result of Privacy and Security committing a dedicated staff to the process, the SOC reports will be reviewed and approved timely.

For part a.3.a., MDOS performed additional procedures during the period not addressed in the report. MDOS has compensating controls in place to mitigate the financial risks associated with this service organization. MDOS will evaluate the need to work with the vendor to obtain a bridge letter in addition to providing additional documentation of the compensating controls that currently mitigate the financial risk.

For part a.3.b., MDHHS has reviewed the FMG bridge report requirements and will ensure that required bridge letters are obtained timely. In May 2023, MDHHS determined that one of the bridge letters identified in the finding is for a provider's SOC report that is not required to be obtained and this will be documented on the required OIAS review template for future SOC report reviews. Therefore, that specific bridge letter will also not need to be obtained in future years.

MDHHS will work with other State agencies to identify best practices and document a centralized process to monitor the completion of SOC report reviews that materially impact the financial statements. MDHHS will work with OIAS to provide training as necessary.

For part b.1., OIAS will update the SOC report review template so that the template recommends that agencies review all controls exceptions regardless of the opinion expressed.

For part b.2., OIAS will modify the annual SOC report request to clarify review requirements and delineate between the FMG requirements and the SOMACFR request. By modifying the annual request, OIAS will ensure the guidance is not conflicting regarding the requirement to submit to OIAS within 30 days of report receipt.

For part b.2., OIAS will continue its efforts to support agencies by consulting with agencies and providing training and guidance on the importance of their SOC report review.

Anticipated Completion Date

a.1.a. MDOS: Completed

Treasury: August 31, 2023

MDHHS plans to document the centralized process by August 31, 2023 and implement additional monitoring of SOC report reviews by September 30, 2023.

a.1.b. MDHHS plans to document the centralized process by August 31, 2023 and implement additional monitoring of SOC report reviews by September 30, 2023.

a.1.c. Treasury: June 30, 2023

SOS: Completed

MDHHS plans to document the centralized process by August 31, 2023 and implement additional monitoring of SOC report reviews by September 30, 2023.

a.2.a. Treasury: Completed

a.2.b. MDHHS plans to document the centralized process by August 31, 2023 and implement additional monitoring of SOC report reviews by September 30, 2023.

a.2.c. June 30, 2023

a.3.a. Completed

a.3.b. MDHHS plans to document the centralized process by August 31, 2023 and implement additional monitoring of SOC report reviews by September 30, 2023.

b.1. June 30, 2023

b.2. September 30, 2023

b.3. Ongoing