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Accounting and Audit Update

Texas Lone Star HFMA Chapter
2022 Winter Conference

Presented by Josh Lewis



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Agenda

- FASB Update
- GASB Update
- Recent AICPA Accounting Guidance
- Recent HFMA Accounting Guidance
- Provider Relief Fund Update
- Audit Update



FASB Update



Summary of Recent FASB Issuances

- Total Accounting Standards Updates (ASUs) issued over the past few years

Year	Total ASUs
2017	15
2018	20
2019	12
2020	11
2021	10
Five-Year Total	68

- The last 68 FASs issued by FASB (FAS 101 – FAS 168) was over 21 years



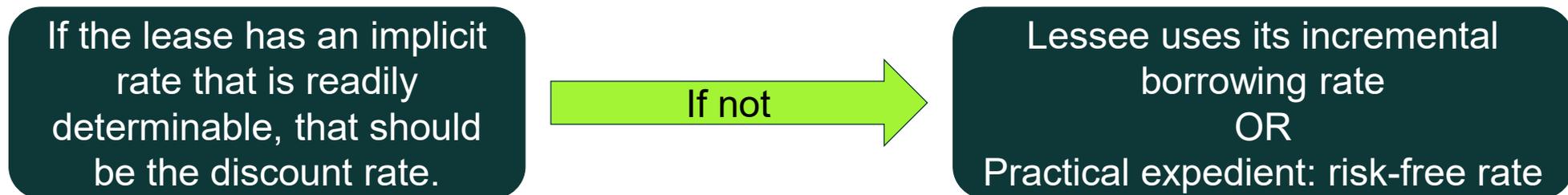
Lease Accounting (Topic 842)

- ASU 2016-02 was issued in February 2016
- Amended by ASUs 2018-10, 2018-11, 2018-20, 2019-10, 2020-05, 2021-05, and 2021-09
- Major provisions:
 - Requires lessees to recognize the assets and liabilities arising from substantially all leases on the balance sheet.
 - A lessee should recognize in the balance sheet a liability to make lease payments (the lease liability) and a right-of-use asset representing its right to use the underlying asset for the lease term.
 - There continues to be a differentiation between finance leases and operating leases, although both are reflected in assets and liabilities.



Lease Accounting (Topic 842)

- ASU 2021-09: Discount Rate for Lessees That Are Not Public Business Entities
 - Provides a practical expedient to elect using a risk-free rate as the discount rate for all leases (can be elected by asset class)
 - This applies to all non-public business entities, including all NFPs (regardless of whether or not they are conduit debt obligors)



- Effective date of lease accounting: fiscal years beginning after December 31, 2021 (if not already implemented)



Reference Rate Reform (Topic 848)

- Reference rate reform by regulators in various jurisdictions, such as Federal Reserve Board and FDIC encouraging banks to move away from LIBOR and towards other reference rates.
- FASB responded by providing optional guidance to ease the burden of accounting for reference rate reform on financial reporting for entities with contracts, hedging relationships, or other transactions referencing LIBOR or other rates expected to be discontinued.



Reference Rate Reform (Topic 848)

ASU 2020-04

- Effective upon issuance (March 12, 2020) to December 31, 2022 – to cover the transition period
- Practical expedients for accounting for contract modifications:
 - Modifications of contracts within scope of Topics 310 (Receivables) and 470 (Debt) accounted for by prospectively adjusting the effective interest rate
 - Modification of contracts within the scope of Topics 840 and 842 (Leases) as a continuation of existing lease (no reassessment of discount rate or lease classification)
 - Modification of contracts within the scope of Subtopic 815-15 (Derivatives and Hedging) do not require reassessment of original conclusions regarding embedded derivatives

ASU 2021-01 provided additional expedients and clarification related to modification of contracts representing hedges



Intangibles – Goodwill and Other (Topic 350)

ASU 2019-06

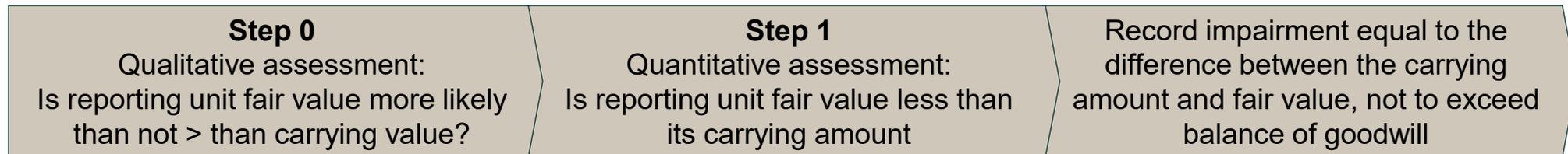
- Extends two private company alternatives to NFPs
- First alternative: an entity can elect to amortize goodwill on a straight-line basis over 10 years (or less if appropriate)
- Second alternative: certain intangibles acquired in a business combination (customer-related intangibles not capable of being sold and noncompete agreements) are not required to be split out from goodwill
- A reporting entity can elect neither alternative, just the first alternative or both alternatives
- A reporting entity can NOT elect only the second alternative.
- Effective date: effective currently



Intangibles – Goodwill and Other (Topic 350)

ASU 2017-04

- Eliminates Step 2 from the goodwill impairment test



- Effective dates
 - Public business entities (SEC): fiscal years beginning after December 15, 2019
 - Public business entities (non-SEC): fiscal years beginning after December 15, 2020
 - All other entities: fiscal years beginning after December 15, 2021



Intangibles – Goodwill and Other (Topic 350)

ASU 2021-03

- Provides an alternative to private companies and NFPs
- If elected, the reporting entity does not need to evaluate potential goodwill impairment as triggering events occur throughout the year, but rather can perform an analysis at the end of the year
- Effective dates
 - Prospectively for fiscal years beginning after December 15, 2019
 - Should not retroactively adopt already issued in the year of adoption
 - Unconditional one-time option for entities to adopt the alternative prospectively after the effective date without assessing preferability under Topic 250



Intangibles – Internal Use Software (Topic 350-40)

Background: ASU 2015-05 was issued to help entities evaluate the accounting for fees paid in a cloud computing arrangement to determine whether it is a software license or service contract. Subsequent to this ASU, there were questions about accounting for costs of implementation under a service contract.

ASU 2018-15

- Addresses customer's accounting for implementation costs incurred in a cloud computing arrangement that is a service contract
- Aligns the guidance for these costs with existing guidance for developing or obtaining internal-use software: certain costs would be capitalized rather than expensed
- Effective dates
 - Public business entities: fiscal years beginning after December 31, 2019
 - All other entities: fiscal years beginning after December 31, 2020



Not-For-Profit Entities (Topic 958)

ASU 2020-07

- Changes presentation and disclosure for contributed nonfinancial assets, including additional disclosures for recognized contributed services
- Statement of activities: contributed nonfinancial assets presented as a separate line, apart from contributions of cash and other financial assets
- Disclosures for contributed nonfinancial assets: additional information such as valuation techniques, organization's policy about monetizing vs. utilizing, description of any donor-imposed restrictions
- Disclosures for contributed services: description of the programs or activities for which the services were used, and the nature and extent of those services.
- Effective date: fiscal years beginning after June 15, 2021



Financial Instruments – Credit Losses (Topic 326)

ASUs 2016-13, 2018-19, 2019-05, 2019-11

- Background: driven primarily by concerns from financial institutions with respect to credit losses that were expected, but not meeting the “probable” threshold under previous guidance. This was underscored by the global financial crisis.
- The result: Current Expected Credit Losses (CECL) model
- All credit losses recognized on day one
- Affects ALL accounts receivable and contract assets, other than those scoped out
 - Scoped out: loans made by defined contribution employee benefit plans, policy loan receivables of an insurance entity, pledges receivable of an NFP, loans and receivables between entities under common control, operating lease receivables
- Effective dates
 - Public business entities (SEC): fiscal years beginning after December 15, 2019
 - Public business entities (non-SEC): fiscal years beginning after December 15, 2020
 - All other entities: fiscal years beginning after December 15, 2021



Compensation – Stock Compensation (Topic 718)

ASU 2021-07

- Provides an accounting alternative to nonpublic entities that issue equity-classified share-based awards
- Alternative: as a practical expedient, a nonpublic entity can determine the current price input of equity-classified share-based awards using the reasonable application of a reasonable valuation method
- Election of the accounting alternative is optional
- Effective date: fiscal years beginning after December 15, 2021



Government Assistance (Topic 832)

ASU 2021-10

- Applies to business entities
- Does not apply to NFPs as there is current guidance in topic 958
- Provides guidance to business entities with respect to disclosures of transactions with a government that are accounted for by applying a grant or contribution accounting model by analogy
- Disclosure requirements:
 - Information about the nature of transactions and accounting policy used to account for them
 - The line items on the balance sheet and income statement impacted and by what amounts
 - Significant terms and conditions of the transactions, including commitments and contingencies
- Effective date: fiscal years beginning after December 15, 2021



GASB Update



Recent GASB Standards and Guidance

Pronouncement	Topic	Issuance Date
GASBS 92	Omnibus 2020	January 2020
GASBS 93	Replacement of Interbank Offered Rates	March 2020
GASBS 94	Public-Private Partnerships and Availability Payment Arrangements	March 2020
Implementation Guide 2020-1	Implementation Guidance Update - 2020	April 2020
GASBS 95	Postponement of the Effective Dates of Certain Authoritative Guidance	May 2020
GASBS 96	Subscription-Based Information Technology Arrangements	May 2020
GASBS 97	Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32	June 2020
Technical Bulletin 2020-1	Accounting and Financial Reporting Issues Related to the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) and Coronavirus Diseases	June 2020
Implementation Guide 2021-1	Implementation Guidance Update - 2021	May 2021
GASBS 98	The Annual Comprehensive Financial Report	October 2021



GASBS 84 – Fiduciary Activities

- Objective: improve guidance regarding identification of fiduciary activities and how they should be reported
- Primary impact to health care organizations: potentially adding fiduciary statements to the financial statements (separate BS and IS) for pension plans and post-retirement benefit plans
- Feedback from proprietary fund stakeholders: seemed that most defined contribution plans would be considered component units under the guidance, reported as fiduciary activities, add significant cost, and make the statements less comparable to similar FASB reporters
- GASBS 95 delayed implementation for a year to reporting periods beginning after December 31, 2019



GASBS 97 – Amending GASB 84

- GASB 97 issued in June 2020
- Modified component unit criteria, providing an exemption for defined contribution plans
 - Result: most defined contribution plans are not expected to be reported as fiduciary activities in the plan sponsor's financial statements
- Provided specific guidance around 457 plans
 - Requires them to be treated as pension plans if they meet the definition of a pension plan
 - If they meet certain definitions and classification, they will need to be assessed under GASBS 84/97 guidance for reporting as a fiduciary activity
- Bottom line: still need to do the assessment on your pension plan, but likely not reported as a fiduciary fund if you have a defined contribution plan
- Effective date: varies by component, from immediately to periods beginning after June 15, 2021



GASBS 87 – Leases

- Issued June 2017
- No major recent developments, other than postponement of the effective date by GASBS 95 to reporting periods beginning after June 15, 2021
- There are 77 questions and answers related to this standard in the Implementation Guide across several topics:
 - Scope and applicability
 - Determining the term of the lease
 - Eligibility for exception for short-term leases
 - Recognition, measurement, and disclosure for lessees and lessors
 - Lease incentives
 - Contracts with multiple components and contract combinations
 - Termination and modifications
 - Sale-leasebacks, lease-leasebacks, and intra-entity leases



GASBS 89 – Interest Cost

- Issued in June 2018
- Precludes the capitalization of interest
- GASBS 95 delayed implementation for a year to reporting periods beginning after December 31, 2020



GASBS 93 – Replacement of Interbank Offered Rates

- Represents GASB’s response to the accounting considerations as a result of the Federal Reserve Board and FDIC encouraging banks to move away from LIBOR and towards other reference rates
- Focused primarily on impact to hedging accounting
 - Hedge accounting is not automatically terminated by replacing an IBOR if certain requirements are met
 - Transition options provided by the guidance
- Also addressed lease considerations for GASB 87
 - If a lease uses an IBOR, replacing that with another rate doesn’t necessarily trigger a lease modification
- Effective dates as modified by GASB 95:
 - Leases components: reporting periods beginning after June 15, 2021
 - Eliminate LIBOR as an appropriate benchmark rate: reporting periods ENDING after December 31, 2021
 - All other components: reporting periods beginning after June 15, 2020



GASBS 96 – Subscription-Based IT Arrangements

- Requires the recognition of an asset and liability
 - Similar considerations and treatment as the new lease accounting (GASBS 87)
- Also addresses the capitalization or expense of associated activities
 - Similar to internally developed software (GASBS 51)
 - Capitalization of costs during initial implementation stage and potentially during operation and additional implementation stage, all other costs are expensed
- Effective date: fiscal years beginning after June 15, 2022



GASB Technical Bulletin 2020-1

- First GASB Technical Bulletin issued since 2008
- Provided guidance around six topics for transactions related to the CARES Act:
 1. When Coronavirus Relief Funds should be recognized
 2. Timing of recognizing revenues with respect to funding provided for lost revenues, such as under the PRF
 3. How to consider amendments made to the CARES Act enacted after a government's statement of net position date but before the issuance of the financial statements
 4. Timing of the recognition of revenue related to a Paycheck Protection Program Loan
 5. Operating vs. nonoperating classification of CARES Act resources provided through various programs
 6. Whether outflows of resources in response to the pandemic be reported as extraordinary or special items
- Effective upon issuance



GASB 2020-1 and 2021-1 Implementation Guides

	2020-1 Guide	2021-1 Guide
New Questions Addressed	<ul style="list-style-type: none"> • Certain asset retirement obligations • Conduit debt obligations • External investment pools • Fiduciary activities • Financial reporting entity • Leases 	<ul style="list-style-type: none"> • Derivative instruments • Fiduciary activities • Leases • Nonexchange transactions
Updates Made to Previous Q&A	<ul style="list-style-type: none"> • External investment pools • Other post-employment benefits • Pensions • Deferral of certain implementation guide questions and answers 	<ul style="list-style-type: none"> • Financial reporting model • Sales and pledges and intra-entity transfers



Recent AICPA Accounting Guidance



AICPA Health Care Entities Expert Panel

- **About the Expert Panel**

The Health Care Expert Panel serves the needs of AICPA members on financial and business reporting and audit and attest matters. The expert panel protects the public interest by bringing together knowledgeable parties in the health care industry to deliberate and come to agreement on key health care issues.

- **Expert Panel Activities**

- AICPA Audit and Accounting Guide for Health Care Entities
- AICPA Audit Risk Alert for Health Care Industry Developments
- Provides nonauthoritative guidance through Technical Questions and Answers (TQAs) on issues specific to the health care industry



Recent AICPA Health Care TQAs

- 6400.55 through 6400.62 – Lease considerations for CCRCs
 - Covered a range of issues around accounting for lease components in type A life care contracts by CCRCs
 - Issued in August 2020
- 6400.63 through 6400.70 – CARES Act provisions specific to health care entities
 - Provider Relief Funds – covered later in this presentation
 - Medicare Accelerated and Advance Payment Program
 - FEMA Public Assistance Payments to NFP health care entities
 - Issued in September 2020 and revised in April 2021



Recent HFMA Accounting Guidance



HFMA Principles and Practices Board

- The HFMA P&P Board serves as a liaison with standards-setting bodies

The P&P Board works with the AICPA, the Financial Accounting Standards Board, and the Governmental Accounting Standards Board to address the unique financial reporting needs of healthcare organizations and improve consistency in accounting and financial reporting among different ownership types.
- The P&P Board publishes Position Statements and Issue Analyses that provide nonauthoritative guidance and commentary



Recent P&P Board Activities

- Relatively quiet on the home front
- Most recent Issue Analyses:
 - 2020 – Current Issues and Considerations in Accounting for Leases (FASB and GASB)
 - 2019 – Three separate publications covering various considerations of FASB ASC 606 on Revenue Recognition
 1. General considerations
 2. Provider tax programs and similar arrangements
 3. Capitation and risk sharing arrangements
- Most Recent Position Statement – October 1997



Provider Relief Fund Update



Provider Relief Fund Basics

- \$178B paid over four phases in both general and targeted distributions
- Funding began in April 2020
- Guidance from HHS/HRSA
 - None initially
 - First significant release in September 2020
 - Changed, modified, and clarified several times since
- Issues to address by provider's receiving funds:
 - Internal monitoring and ensuring compliance with this program
 - Proper GAAP recognition of revenue
 - Preparing for and engaging a single audit, if applicable



Provider Relief Fund Basics – Use of Funds

Covid-Related Expenditures

- Costs incurred related to the prevention, preparation for, and response to COVID-19
- Would include full amount of qualifying capital outlays (expenditure rather than expense)

Lost Net Patient Care Revenues

- Three methods of calculating lost revenue
 - Actual vs Actual
 - Budget vs Actual (for budgets approved before March 27, 2020)
 - Any other reasonable method
- Calculated quarterly and only accumulates for quarters resulting in lost revenue



PRF Portal Reporting Timeline

Reporting Period	Reporting Period Dates	Payment Received Dates	Period of Availability of Funds
Period 1	Jul 1, 2021 – Sep 30, 2021 (grace period provided)	Apr 10, 2020 – Jun 30, 2020	Jan 1, 2020 – Jun 30, 2021
Period 2	Jan 1, 2022 – Mar 31, 2022	Jul 1, 2020 – Dec 31, 2020	Jan 1, 2020 – Dec 31, 2021
Period 3	Jul 1, 2022 – Sep 30, 2022	Jan 1, 2021 – Jun 30, 2021	Jan 1, 2020 – Jun 30, 2022
Period 4	Jan 1, 2023 – Mar 31, 2023	Jul 1, 2021 – Dec 31, 2021	Jan 1, 2020 – Dec 31, 2022



PRF GAAP Recognition of Revenue – NFP

- Existing GAAP under FASB subtopic 958-605
 - AICPA guidance (TQA 6400.64-70) confirmed the existing guidance should be followed
- Conditional contribution, so recorded as deferred revenue until condition is met
 - Conditions: incurring Covid-related expenditures or lost net patient care revenue
- Consideration of restrictions – which are the same as the conditions
- Revenue is recognized as Covid-related expenditures and loss of net patient care revenue is incurred



PRF GAAP Recognition of Revenue – For-Profit

AICPA TQA 6400.64-70 addressed considerations

- The guidance applicable to NFP's on this matter scopes out transfers of assets from governments to business entities
- There was no existing explicit guidance on appropriate accounting treatment
- FASB directs to utilize analogous guidance that exists
 - IAS 20 – Accounting for Government Grants and Disclosure of Government Assistance
 - FASB Subtopic 958-605 – NFP Revenue
 - FASB Subtopic 450-30 – Contingencies – Gain Contingencies



PRF GAAP Recognition of Revenue – GASB

GASB Technical Bulletin 2020-01 provided applicable guidance

- Follow the current guidance on nonexchange transactions
- Revenue recognized when the eligibility requirements are met (incurring expenditures or loss of net patient care revenue)
- Revenue is classified as nonoperating



Single Audit Testing for PRF – NFP and Government

Assessing whether a single audit is required

- Amounts to be included on Schedule of Expenditure of Federal Awards (SEFA) should match reporting on the PRF Portal
- Amounts reported on the SEFA for PRF in any given fiscal year should include amounts in reporting periods with periods of availability that ended within that year
 - A June 30, 2021 financial statement would include Period 1
 - A December 31, 2021 FS would include Periods 1 and 2



Single Audit Testing for PRF – NFP and Government

Threshold for testing:

- \$750,000 or more reported on SEFA
- Don't forget to include and consider other programs:
 - COVID-19 Uninsured Program (AL #93.461)
 - Coronavirus Relief Fund (AL #21.019)
 - Any other applicable federal funding



Single Audit Testing for PRF – NFP and Government

Auditors are directed to test four direct and material compliance requirements

1. Activities Allowed or Disallowed
2. Allowable Costs/Cost Principles – applies to expenditures
3. Reporting – testing of PRF Portal reporting
4. Special Tests and Provisions
 - Compliance requirement: Under the terms and conditions of the award, the recipient certifies that it will not seek to collect from the patient out-of-pocket expenses in an amount greater than what the patient would have otherwise been required to pay if the care had been provided by an in-network provider, for patients with presumptive or actual case of COVID-19 from January 31, 2020 through the end of the Public Health Emergency.
 - Audit objectives: Determine whether provider billed out-of-network patients with a presumptive or actual case of COVID-19, for out-of-pocket expenses in an amount greater than what the patient would have otherwise been required to pay if the care had been provided by an in-network provider.
 - Several unanswered questions about how to actually test this, GAQC is working with HHS to resolve



Compliance Testing for PRF – For-Profit

Guidance still pending, but very recent update via GAQC presentation on January 20, 2022

- Auditing For-Profit Entities Receiving Provider Relief Funds and Other HHS Awards
- Information provided on compliance testing options
- Examples provided and perspective shared
- Expecting a practice aid to be issued within a month



HHS Audit Require Options for For-Profits

	GAGAS Financial Audit (45 CFR Section 75.216)	Single Audit (2 CFR 200/45 CFR Section 75)	Program-Specific Audit (2 CFR 200/45 CFR Section 75)
Criteria for Each Option	Entity has awards under only one or multiple HHS programs	Entity has awards under only one or multiple HHS programs	Entity has awards under only one HHS program
Audit of Entity’s Financial Statements	Not required	Required (performed under GAGAS)	Not required
Presentation of HHS Schedule	Schedule of specific element of a financial statement	Schedule of expenditures of federal awards (SEFA)	Schedule of specific element of a financial statement
Auditor Reporting on the Schedule	Opinion on the schedule under AU-C 805	In addition to the opinion on the financial statements, an in-relation-to opinion on the SEFA under AU-C 725	Opinion on the schedule under AU-C 805
GAGAS Reporting on Internal Control over Financial Reporting and Compliance and Other Matters	Required (as it relates to the schedule under AU-C 805)	Required (as it relates to the financial statements as a whole)	See chapter 14 of the GAS-SA Guide
Auditor Opinion on Compliance and Reporting on Internal Control Over Compliance	Not required	Required	Required

Example of Schedule for GAGAS Financial Audit

Provider

Schedule of *[insert caption describing account used by the recipient in the financial statements, such as revenue, other revenue, grant income, etc.]* of U.S. Department of Health and Human Services (HHS) Awards

For the HHS Provider Relief Fund Periods of Availability which ended in the year ended December 31, 2021, and for other HHS Awards for the year ended December 31, 2021

<u>Federal Department/Program Title/Grant Name</u>	<u>Assistance Listing Number</u>	<u>Amounts recognized in accordance with GAAP for the Year ended December 31, 2020</u>	<u>Amounts recognized in accordance with GAAP for the Year ended December 31, 2021</u>
Department of Health and Human Services Health Resources and Services Administration			
COVID-19 Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution - Period 1	93.498	\$ 1,000,000	\$ -
COVID-19 Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution - Period 2	93.498	1,000,000	300,000
COVID-19 HRSA COVID-19 Claims Reimbursement for the Uninsured Program and the COVID-19 Coverage Assistance Fund Testing for the Uninsured	93.461	N/A	130,000
Total Department of Health and Human Services		<u>\$ 2,000,000</u>	<u>\$ 430,000</u>

See notes to Schedule of *[insert caption describing account used by the recipient in the financial statements, such as revenue, other revenue, grant income, etc.]* of U.S. Department of Health and Human Services (HHS) Awards.

Compliance Audit Reporting Deadlines

Due date of the audits (for all entities and all for-profit options):

- Standard requirement is the earlier of 30 days after the issuance of the compliance audit report or 9 months after the fiscal year end
 - An entity with a 12/31/21 year-end has a due date no later than September 30, 2022
- For year ends of June 30, 2021 or earlier, a six-month extension is in effect
 - An entity with a 6/30/21 year-end has a due date no later than September 30, 2022



Audit Update



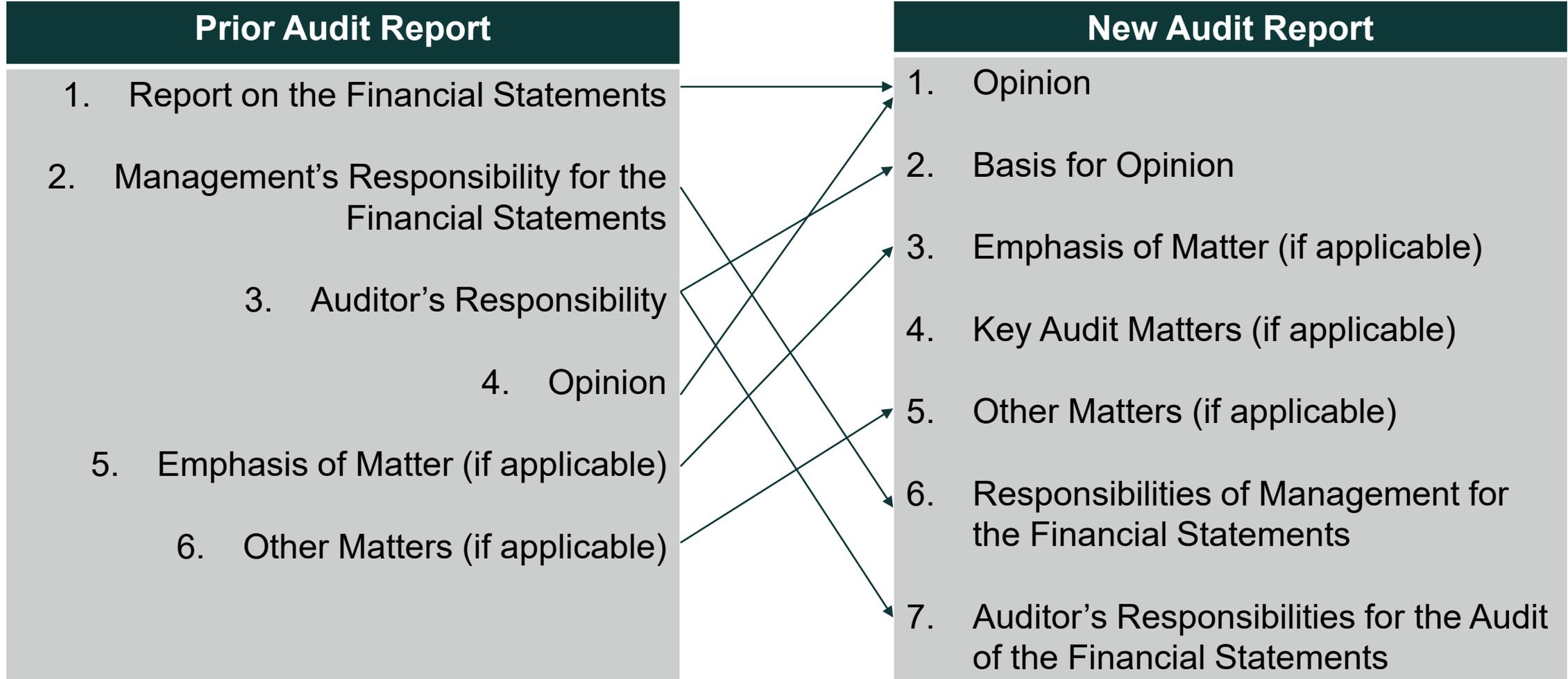
New Auditing Standards Issued

SAS No.	Title
134	Auditor Reporting and Amendments, Including Amendments Addressing Disclosures in the Audit of Financial Statements
135	Omnibus Statement on Auditing Standards
136	Forming an Opinion and Reporting on Financial Statements of Employee Benefit Plans Subject to ERISA, as amended
137	The Auditor's Responsibilities Relating to Other Information Included in Annual Reports
138	Amendments to Concepts of Materiality
139	Amendments to AU-C Sections 800, 805, and 810 to Incorporate Auditor Reporting Changes From SAS No. 134
140	Amendments to AU-C Sections 725, 730, 930, 935, and 940 to Incorporate Auditor Reporting Changes From SAS Nos. 134 and 137 SAS No. 140, Amendments to AU-C Sections 725, 730, 930, 935, and 940 to Incorporate Auditor Reporting Changes From SAS Nos. 134 and 137

Effective date: reporting periods ending after December 15, 2021



Changes to the Audit Report



Changes to the Audit Report Beyond Reorganization

- Expanded language in Responsibilities of Management
 - Includes a statement of management's responsibility to evaluate conditions or events that raise substantial doubt and going concern
- Expanded language in Auditor's Responsibilities
 - Includes a bullet point list of what the auditor does when performing an audit in accordance with GAAS
 - Includes a statement that the auditor concluded whether there are conditions that raise substantial doubt about going concern
- New component: Key Audit Matters
 - This is similar in concept to the communication of Critical Audit Matters (CAMs)
 - Auditors will only report KAMs in the audit report only when engaged to do so
 - Communication of audit matters to those charged with governance will occur regardless of KAM reporting





Thank You



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