



City of Surprise, Arizona
Single Audit Reporting Package
Year Ended June 30, 2019

**CITY OF SURPRISE, ARIZONA
SINGLE AUDIT REPORTING PACKAGE
FOR THE YEAR ENDED JUNE 30, 2019**

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**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***

Independent Auditor's Report

Honorable Mayor and Members of the City Council
City of Surprise, Arizona

We have audited, in accordance with the 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 financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Surprise, Arizona, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise City of Surprise, Arizona's basic financial statements, and have issued our report thereon dated December 11, 2019.

Our report included an emphasis of matter paragraph as to comparability because of the implementation of Governmental Accounting Standards Board Statement No.'s 83, 84 and 90.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered City of Surprise, Arizona's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of Surprise, Arizona's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Surprise, Arizona'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 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 was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether City of Surprise, Arizona's 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 determination of financial statement amounts. 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*.

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.

Heinfeld Meech & Co. PC

Heinfeld, Meech & Co., P.C.
Phoenix, Arizona
December 11, 2019

**Report on Compliance for Each Major Federal Program;
Report on Internal Control Over Compliance; and
Report on Schedule of Expenditures of Federal Awards
Required by the Uniform Guidance**

Independent Auditor's Report

Honorable Mayor and Members of the City Council
City of Surprise, Arizona

Report on Compliance for Each Major Federal Program

We have audited City of Surprise, Arizona's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of City of Surprise, Arizona's major federal programs for the year ended June 30, 2019. City of Surprise, Arizona's major federal programs are 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 compliance for each of City of Surprise, Arizona's major federal programs 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 types of 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 City of Surprise, Arizona'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 each major federal program. However, our audit does not provide a legal determination of City of Surprise, Arizona's compliance.

Basis for Qualified Opinion on CDBG – Entitlement Grants Cluster

As described in in the accompanying schedule of findings and questioned costs, City of Surprise, Arizona did not comply with requirements regarding CFDA 14.218 CDBG – Entitlement Grants Cluster for Activities Allowed or Unallowed and Allowable Costs/Cost Principles as described in finding number 2019-001. Compliance with such requirements is necessary, in our opinion, for City of Surprise, Arizona to comply with the requirements applicable to that program.

Qualified Opinion on CDBG – Entitlement Grants Cluster

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, City of Surprise, Arizona complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on CDBG - Entitlement Grants Cluster for the year ended June 30, 2019.

Other Matters

The results of our auditing procedures disclosed another instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2019-002. Our opinion on the major federal program is not modified with respect to this matter.

City of Surprise, Arizona’s responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. City of Surprise, Arizona’s responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Report on Internal Control Over Compliance

Management of City of Surprise, Arizona 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 City of Surprise, Arizona’s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each 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 City of Surprise, Arizona’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 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 or significant deficiencies may exist that have not been identified. We identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as items 2019-001 and 2019-002 that we consider to be material weaknesses.

City of Surprise, Arizona's responses to the internal control over compliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. City of Surprise, Arizona's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

City of Surprise, Arizona is responsible for preparing a corrective action plan to address each audit finding included in our auditor's report. City of Surprise, Arizona's corrective action plan was not subjected to the auditing procedures applied in the audit of compliance and accordingly, we express no opinion on it.

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 Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information of the City of Surprise, Arizona as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise City of Surprise, Arizona's basic financial statements. We issued our report thereon dated December 11, 2019, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying 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 basic 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Heinfeld Meech & Co. PC

Heinfeld, Meech & Co., P.C.
Phoenix, Arizona
December 11, 2019

City of Surprise
Schedule of Expenditures of Federal Awards
Year ended June 30, 2019

Federal agency/CFDA number/Pass-through grantor	Federal program name/Program Title	Cluster title	Other Award ID Number	Program expenditures	Amount provided to subrecipients
<u>U.S. Department of Housing and Urban Development</u>					
14 218	Community Development Block Grants/Entitlement Grants	CDBG-Entitlement Grants Cluster			
	2017 Community Development Block Grants/Entitlement Grants		B17-MC-04-0514	57,133	8,322
	2018 Community Development Block Grants/Entitlement Grants		B18-MC-04-0514	94,943	-
	Community Development Block Grants/Entitlement Grants		Program Income	210,470	85,990
	Community Development Block Grants/Entitlement Grants		Program Income	1,400	-
	Total CDBG- Entitlement Grants Cluster			363,946	94,312
Passed through Maricopa County/the Maricopa HOME Consortium					
14 239	Home Investment Partnership Programs				
	2016 HOME Investment Partnership Program		C-22-17-046-3-00	35,462	-
	2017 HOME Investment Partnership Program		C-22-17-046-3-01	54,526	-
	Total HOME Investment Partnership Program			89,988	-
Total U.S. Department of Housing and Urban Development				453,934	94,312
<u>U.S. Department of Justice</u>					
16 U01	DEA Task Force - FY18			9,216	-
	DEA Task Force - FY19			27,307	-
	Total DEA Task Force			36,523	-
Passed through Arizona Department of Public Safety					
16 575	Crime Victim Assistance				
	Crime Victim Assistance		2015-VA-GX-0032	103,044	-
	Crime Victim Assistance		2015-VA-GX-0032	115,603	-
	Total Crime Victim Assistance			218,647	-
16 607	Bulletproof Vest Partnership Program			7,090	-
16 710	Public Safety Partnership and Community Policing Grants		2016UMWX0122	100,553	-
16 922	Equitable Sharing Program		AZ0072700	120,218	-
Total U.S. Department of Justice				483,031	-
<u>U.S. Department of Transportation</u>					
Passed through Arizona Department of Transportation					
20 205	Highway Planning and Construction	Highway Planning and Construction Cluster			
	Highway Planning and Construction		SUR-0(226)T	26,890	-
	Highway Planning and Construction		SUR-0(229)T	2,567	-
	Highway Planning and Construction		SUR-0(232)D	628	-
	Highway Planning and Construction		SUR-0(233)D	783	-
	Highway Planning and Construction		SUR-0(229)T	628	-
	Total Highway Planning and Construction Cluster			31,496	-
Passed through Arizona Governor's Office of Highway Safety					
20 600	State and Community Highway Safety	Highway Safety Cluster			
	State and Community Highway Safety		2018-PTS-067	43,724	-
	State and Community Highway Safety		2018-PTS-066	12,141	-
	State and Community Highway Safety		2019-PTS-052	32,310	-
	State and Community Highway Safety		2018-OP-016	2,646	-
	State and Community Highway Safety		2019-MC-003	19,764	-
	State and Community Highway Safety		2019-AL-030	2,840	-
	State and Community Highway Safety		2019-OP-014	7,000	-
	Subtotal 20.600 State and Community Highway Safety			120,425	-

City of Surprise
Schedule of Expenditures of Federal Awards
Year ended June 30, 2019

Federal agency/CFDA number/Pass-through grantor	Federal program name/Program Title	Cluster title	Other Award ID Number	Program expenditures	Amount provided to subrecipients
Passed through Governor's Office of Highway Safety					
20 616	National Priority Safety Programs	Highway Safety Cluster			
	National Priority Safety Programs		2018-II-006	5,910	-
	National Priority Safety Programs		2019-II-006	40,000	-
	National Priority Safety Programs		2019-405d-039	7,500	-
	National Priority Safety Programs		2018-405h-016	12,835	-
	National Priority Safety Programs		2019-405h-018	7,735	-
	National Priority Safety Programs		2018-405h-015	2,331	-
	National Priority Safety Programs		2019-405b-010	8,220	-
	National Priority Safety Programs		2019-405b-011	6,047	-
	National Priority Safety Programs		2019-CIOT-023	4,000	-
	Subtotal 20.616 National Priority Safety Programs			94,578	-
	Total Highway Safety Cluster			215,003	-
Passed through Governor's Office of Highway Safety					
20 614	National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements		2018-PB-008	25,000	-
	Total U.S. Department of Transportation			271,499	-
<u>U.S. Department of Health and Human Services</u>					
Passed through Area Agency on Aging, Region One					
93 045	Special Programs for the Aging Title III, Part C Nutrition Services	Aging Cluster			
	Total Aging Cluster		2017-37-SUR	60,000	-
				60,000	-
Passed through Maricopa County Human Services					
93 667	Social Services Block Grant		C-22-16-043-3-00	89,256	-
	Total U.S. Department of Health and Human Services			149,256	-
<u>U.S. Department of Homeland Security</u>					
97 044	Assistance to Firefighters Grant		EMW-2017-FV-02096	42,084	-
Passed through Arizona Department of Homeland Security					
97 067	Homeland Security Grant Program				
	Homeland Security Grant Program		170822-01	2,165	-
	Homeland Security Grant Program		180821-01	31,132	-
	Homeland Security Grant Program		170212-01	6,732	-
	Homeland Security Grant Program		180215-01	3,710	-
	Homeland Security Grant Program		170821-01	7,313	-
	Homeland Security Grant Program		180820-01	28,602	-
	Homeland Security Grant Program		180820-02	7,304	-
	Total Homeland Security Grant Program			86,958	-
97 083	Staffing for Adequate Fire and Emergency Response (SAFER)		EMW-2015-FH-00791	147,380	-
	Total U.S. Department of Homeland Security			276,422	-
	Total Expenditures of Federal Awards			\$ 1,634,142	\$ 94,312

CITY OF SURPRISE, ARIZONA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Fiscal Period 7/1/2018 - 6/30/2019

Significant Accounting Policies Used in Preparing the SEFA

The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal grant activity of the City of Surprise under programs of the federal government for the year ended June 30, 2019. The information in the Schedule is presented in accordance with the requirements of the Uniform Guidance. Because the Schedule presents only a selected portion of the operations of the City of Surprise, it is not intended to and does not present the financial position, changes in net position or cash flows of the City of Surprise. Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the applicable Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Any negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

10% De Minimis Cost Rate

The auditee did not use the de minimis cost rate.

Catalogue of Federal Domestic Assistance Numbers

The program titles and CFDA numbers were obtained from the federal or pass-through grantor or the 2019 Catalog of Federal Domestic Assistance. When no CFDA number had been assigned to a program, the two-digit federal agency identifier, a period, and the federal contract number were used. When there was no federal contract number, the two-digit federal agency identifier, a period, and the word unknown were used.

**CITY OF SURPRISE, ARIZONA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2019**

Summary of Auditor's Results:

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Significant deficiency(ies) identified: No
- Material weakness(es) identified: No

Noncompliance material to financial statements noted: No

Federal Awards

Internal control over major programs:

- Significant deficiency(ies) identified: No
- Material weakness(es) identified: Yes

Type of auditor's report issued on compliance for major programs: Qualified

Any audit findings disclosed that are required to be reported in accordance with §200.516 of Uniform Guidance: Yes

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
14.218	CDBG – Entitlement Grants Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee: Yes

Findings Related to Financial Statements Reported in Accordance with *Government Auditing Standards*: No

Findings and Questioned Costs Related to Federal Awards: Yes

Summary Schedule of Prior Audit Findings required to be reported: Yes

**CITY OF SURPRISE, ARIZONA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2019**

FINDINGS AND QUESTIONED COSTS RELATED TO FEDERAL AWARDS

Finding Number: 2019-001

Repeat Finding: No

Program Name/CFDA Title: CDBG – Entitlement Grants Cluster

CFDA Number: 14.218

Federal Agency: U.S. Department of Housing and Urban Development

Federal Award Numbers: B17-MC-04-0514, B18-MC-04-0514

Pass-Through Agency: N/A

Questioned Costs: \$98,156

Type of Finding: Noncompliance, Material Weakness

Compliance Requirement: Activities Allowed or Unallowed, Allowable Costs/Cost Principles

CRITERIA

All activities undertaken must meet one of the three national objectives of the CDBG Entitlement Grants program, i.e., benefit low and moderate income persons, prevent or eliminate slums or blight, or meet community development needs having a particular urgency (24 CFR sections 570.200 and 570.208).

CONDITION

Documentation was not maintained to support that only low and moderate income residents received home rehabilitation assistance.

CAUSE

There was not sufficient oversight over the home rehabilitation program. Additionally, checklists were not utilized to ensure all required steps and compliance requirements were sufficiently met.

EFFECT

Ineligible residents may have benefited from the home rehabilitation program.

CONTEXT

For two of three home rehabilitation case files reviewed, the City did not retain support for income reported on the application. For all three home rehabilitation files reviewed, no documentation was retained to demonstrate that an income check was completed and compared to HUD's income guidelines. The sample was not intended to be, and was not, a statistically valid sample.

RECOMMENDATION

The City should maintain documentation that an income check was performed and compared to HUD income guidelines. In addition, a supervisory review of the case file should be completed to ensure compliance.

VIEWS OF RESPONSIBLE OFFICIALS

See Corrective Action Plan.

**CITY OF SURPRISE, ARIZONA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2019**

FINDINGS AND QUESTIONED COSTS RELATED TO FEDERAL AWARDS

Finding Number: 2019-002

Repeat Finding: No

Program Name/CFDA Title: CDBG – Entitlement Grants Cluster

CFDA Number: 14.218

Federal Agency: U.S. Department of Housing and Urban Development

Federal Award Numbers: B17-MC-04-0514, B18-MC-04-0514

Pass-Through Agency: N/A

Questioned Costs: N/A

Type of Finding: Noncompliance, Material Weakness

Compliance Requirement: Special Tests and Provisions

CRITERIA

When CDBG funds are used for rehabilitation, the grantee must ensure that the work is properly completed (24 CFR section 570.506).

CONDITION

The City did not have sufficient controls in place to ensure home rehabilitation was properly completed.

CAUSE

There was not sufficient oversight over the home rehabilitation program. Additionally, checklists were not utilized to ensure all required steps and compliance requirements were sufficiently met.

EFFECT

The home rehabilitations performed may not have appropriately addressed and corrected deficiencies.

CONTEXT

The following deficiencies were noted during the review of home rehabilitation case files:

- For one of three projects reviewed, the pre-inspection checklist was not maintained.
- For two of three projects reviewed, the post-inspection documentation was not maintained.

The sample was not intended to be, and was not, a statistically valid sample.

RECOMMENDATION

The City should maintain documentation of rehabilitation case file pre-inspections, and complete the internal CDBG Housing Rehabilitation Case File Checklist. Supervisory review of the checklist and case files should be performed to ensure compliance.

VIEWS OF RESPONSIBLE OFFICIALS

See Corrective Action Plan.

December 11, 2019

To Whom It May Concern:

The accompanying Corrective Action Plan has been prepared as required by U.S. Office of Management and Budget Uniform Guidance. The name of the contact person responsible for corrective action, the planned corrective action, and the anticipated completion date for each finding included in the current year's Schedule of Findings and Questioned Costs have been provided.

In addition, we have also prepared the accompanying Summary Schedule of Prior Audit Findings which includes the status of audit findings reported in the prior year's audit.

Sincerely,

Nick Sarpy
Accounting Manager
City of Surprise, Arizona

**CITY OF SURPRISE, ARIZONA
CORRECTIVE ACTION PLAN
YEAR ENDED JUNE 30, 2019**

Findings and Questioned Costs Related to Federal Awards

Finding Number: 2019-001

Program Name/CFDA Title: CDBG – Entitlement Grants Cluster

CFDA Number: 14.218

Contact Person: Adam Lane, Neighborhood Services Supervisor

Anticipated Completion Date: 6/30/2020

Planned Corrective Action: We concur with the findings and will work to establish effective internal controls.

Finding Number: 2019-002

Program Name/CFDA Title: CDBG – Entitlement Grants Cluster

CFDA Number: 14.218

Contact Person: Adam Lane, Neighborhood Services Supervisor

Anticipated Completion Date: 6/30/2020

Planned Corrective Action: We concur with the findings and will work to establish effective internal controls.

**CITY OF SURPRISE, ARIZONA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2019**

Status of Findings and Questioned Costs Related to Federal Awards

Finding Number: 2018-001

Program Name/CFDA Title: CDBG – Entitlement Grants Cluster

CFDA Number: 14.218

Status: Fully corrected.

Finding Number: 2018-001

Program Name/CFDA Title: Community Economic Adjustment Assistance for Compatible
Use and Joint Land Use Studies

CFDA Number: 12.610

Status: No longer valid.