



Department
of Health

Home Care Cost Report

Lessons learned webinar

May 19, 2021



Webinar protocols

Protocols

- Please note that participants will be on mute for the duration of the session.
- If you have questions during the presentation, please enter them via the Q&A feature in WebEx. DOH and KPMG will either answer the questions during this session or add the question and response to the list of FAQs, if applicable.
- Note that questions should be limited to Home Care Cost Report matters only.

Agenda

Topic	Speaker	Time
Introduction and recap of the 2019 Home Care Cost Report	DOH	5 minutes
Future cost report year updates	DOH	5 minutes
Lessons learned	KPMG	35 minutes
Closing remarks and next steps	KPMG	5 minutes
Q&A Period	DOH/KPMG	10 minutes
		Total Time: 60 minutes



Introduction and recap of the 2019 Home Care Cost Report

Introduction and recap of the 2019 Home Care Cost Report

Introduction:

- During today's session, we plan to highlight common issues and errors that were identified throughout the 2019 Home Care Cost Report submission and audit process.
- Our goal is to identify areas of the cost report that may have been unclear during the submission and audit process and clarify how to properly report each item so that providers can increase their compliance in future cost report years.

2019 Home Care Cost Report recap:

- The 2019 Home Care Cost Report submissions were due on November 2, 2020. DOH reviewed the submitted cost reports and selected the agencies for audit.
- KPMG conducted audit procedures from December 2, 2020 through April 9, 2021.
- We would like to thank all of the providers who participated in the outreach sessions, cost report submission, and audit process for the 2019 cost report year. DOH and KPMG recognize that many providers demonstrated an eagerness to learn and showed significant improvement throughout the audit process.
- Acknowledging that cost report requirements changed for the 2019 year and this was the first time it was audited, DOH would like to reiterate that the providers who were selected for audit for the 2019 Home Care Cost Report were **NOT** penalized for the audit findings they received. Instead, these findings were meant to serve as lessons learned for future cost report years.



Future cost report year updates

Future cost report year updates

2020 Home Care Cost Report information:

- DOH and KPMG have begun preparing for the 2020 Home Care Cost Report submission and audit process. However, a kickoff date has not yet been finalized.
 - Once determined, a communication will be distributed with the relevant dates and timeline for the 2020 Home Care Cost Report activities. Please be on the lookout for this communication in the coming weeks.

Future cost report impact:

- The first year of the Home Care Cost Report was a learning experience for all parties, and the intention was not to penalize providers. Moving forward with the 2020 Home Care Cost Report and beyond, DOH will expect all applicable providers to make every effort to comply with all aspects of the cost report requirements.

Future cost report year updates (continued)

Provider responsibility for consultants:

- For the 2019 Home Care Cost Report, a high volume of providers hired CPA firms and industry consultants to assist with the cost report submission and audit process. DOH would like to reiterate that it is acceptable to hire vendors to support the Home Care Cost Report submission and audit; however, the provider is ultimately responsible for accurate and timely submissions.



Lessons learned: Cost report submission

Supporting documentation

Common errors	Lessons learned
<ul style="list-style-type: none">— There were many instances where the supporting documentation provided was not sufficient enough to allow audit teams to reconcile the information reported on the cost report or make a determination regarding the completeness and accuracy of the data.— Some errors included providing hard-coded Excel files (no formula links) and not providing clear explanations for how the cost report numbers tied back to supporting documentation (e.g., general ledger and trial balance).	<ul style="list-style-type: none">— Agencies should provide supporting documentation that clearly verifies the completeness and accuracy of the data submitted in the cost report. Helpful tips include the following:<ul style="list-style-type: none">- Use formulas to link tabs within Excel files- Demonstrate underlying calculations for the data, including any reconciliations or crosswalks for information on the cost report that does not tie directly to the supporting documentation.- Provide credible third party supporting documentation to validate the cost report and Excel files (e.g., system-generated statistical reports, audited financial statements, etc.)- Avoid submitting hand-written or hard-coded documentation. This data is difficult to decipher and reconcile.— KPMG and DOH will be sharing examples of clear and concise supporting documentation structures for agencies to use as a template for the 2020 Home Care Cost Report process.

Supporting documentation (continued)

Common errors	Lessons learned
<ul style="list-style-type: none">— Some agencies did not provide a clear allocation methodology crosswalk to explain the allocation percentages being used. This made it difficult for KPMG audit teams to conclude on the accuracy of the information reported in the cost report.	<ul style="list-style-type: none">— Agencies should provide a clear allocation methodology crosswalk and explanation. For example, allocation crosswalks should include specific formulas that were used to arrive at the percentages in the supporting documentation, as well as an explanation as to why that allocation basis was used (e.g., service statistics).
<ul style="list-style-type: none">— There were many instances where agencies submitted their cost reports and/or supporting documentation past the deadlines set by DOH.	<ul style="list-style-type: none">— Agencies should plan accordingly with their internal teams and/or any vendors being hired to assist with the cost report process to ensure that the cost report and supporting documentation files are submitted timely and in accordance with the structure/format outlined by DOH and KPMG.

General cost reporting

Common errors

- There were some instances of agencies not reporting all applicable costs on Schedule 3.

Lessons learned

- All agency costs, including program administration costs (Column 004) and non-allowable costs (Column 002), should be reported on Schedule 3.

Schedule Totals (sum of all like columns from each table)	Total Entity Costs (002 + 003)	Non-Allowable Costs (Adjustment to Expense)	Allowable Costs (Sum of 004 through 010)	Program Administration	Program Aide (Direct Care)	Program RN Supervision/ Assessment (Direct Care)	Program Staff Training	Transportation	Contracted Purchased Services	Other
	3,622,108	84,908	3,537,200	450,000	2,100,000	450,000	80,000	7,000	450,000	200

LHCSA Name LHCSA County	Test Bronx									
	Total Entity Costs (002 + 003)	Non-Allowable Costs (Adjustment to Expense)	Allowable Costs (Sum of 004 through 010)	Program Administration	Program Aide (Direct Care)	Program RN Supervision/ Assessment (Direct Care)	Program Staff Training	Transportation	Contracted Purchased Services	Other
	001	002	003	004	005	006	007	008	009	010
Direct Care										
PC: Level I	001	1,482,908	50,908	1,432,000	50,000	900,000	450,000	30,000	2,000	0
PC: Level II	002	0		0						
PC: Level II - Hard to Serve	003	0		0						
Live-in	004	2,139,200	34,000	2,105,200	400,000	1,200,000	50,000	5,000	450,000	200
Nursing Supervision	005	0		0						
Nursing Assessment	006	0		0						
Shared Aide: Level I	007	0		0						
Shared Aide: Level II	008	0		0						
Other non-allowable services	009	0		0						
GRAND TOTAL	010	3,622,108	84,908	3,537,200	450,000	2,100,000	450,000	80,000	450,000	200

General cost reporting (continued)

Common errors	Lessons learned
<ul style="list-style-type: none"> Some agencies reported meal expenses and advertising costs (for the purposes of attracting patients) as allowable. 	<ul style="list-style-type: none"> Meal expenses and advertising costs (for the purposes of attracting patients) are non-allowable costs and should be reported in Column 002 on Schedule 3 and Schedule 4.
<ul style="list-style-type: none"> Some agencies omitted non-allowable costs from the cost report entirely or misreported them as allowable. 	<ul style="list-style-type: none"> Non-allowable costs should be reported in Column 002 on Schedule 3 and Schedule 4. A clear reconciliation to the supporting documentation should be provided for these non-allowable costs (e.g., reconciling the non-allowable costs to the audited financial statements).

Schedule Totals (sum of all like columns from each table)	Total Entity Costs (002 + 003)	Non-Allowable Costs (Adjustment to Expense)	Allowable Costs (Sum of 004 through 010)	Program Administration	Program Aide (Direct Care)	Program RN Supervision/ Assessment (Direct Care)	Program Staff Training	Transportation	Contracted Purchased Services	Other
	3,622,108	84,908	3,537,200	450,000	2,100,000	450,000	80,000	7,000	450,000	200

LHCSA Name	Test									
LHCSA County	Total Entity Costs (002 + 003)	Non-Allowable Costs (Adjustment to Expense)	Allowable Costs (Sum of 004 through 010)	Program Administration	Program Aide (Direct Care)	Program RN Supervision/ Assessment (Direct Care)	Program Staff Training	Transportation	Contracted Purchased Services	Other
	001	002	003	004	005	006	007	008	009	010
Direct Care										
PC: Level I	001	1,482,900	50,908	1,432,000	50,000	900,000	450,000	30,000	2,000	0
PC: Level II	002			0						
PC: Level II - Hard to Serve	003			0						
Live-in	004	2,139,200	34,000	2,105,200	400,000	1,200,000	50,000	5,000	450,000	200
Nursing Supervision	005			0						
Nursing Assessment	006			0						
Shared Aide: Level I	007			0						
Shared Aide: Level II	008			0						
Other non-allowable services	009			0						
GRAND TOTAL	010	3,622,108	84,908	3,537,200	450,000	2,100,000	450,000	80,000	450,000	200

General cost reporting (continued)

Common errors	Lessons learned
<ul style="list-style-type: none"> — Some agencies reported bad debt as an allowable cost (resulted in a Finding). — Other agencies reported bad debt as a non-allowable cost (resulted in an Observation). 	<ul style="list-style-type: none"> — In future years, bad debt should be reported as an offset to revenue. Therefore, bad debt should not be reported with costs on Schedule 3 or Schedule 4.
<ul style="list-style-type: none"> — Some agencies omitted cash receipt assessment tax from the cost report entirely (resulted in an Observation). 	<ul style="list-style-type: none"> — In future years, cash receipt assessment tax should be reported as a non-allowable cost.
<ul style="list-style-type: none"> — There were instances where taxes and benefits were not allocated between program administration and direct care workers. Rather, the agencies lumped these costs in one group or the other. 	<ul style="list-style-type: none"> — Taxes and benefits should be allocated across direct care and program administration workers.

Reporting of contracted services (direct care and administrative)

Common errors	Lessons learned
<ul style="list-style-type: none"> — There were instances where agencies reported direct care contracted services incorrectly or omitted them entirely from the cost report. 	<ul style="list-style-type: none"> — The agency acting as the subcontractor for the delivery of services should report these costs in the “Other non-allowable services” row in the “Program Aide (Direct Care)” column (Column 005). — The agency contracting out the direct care services should report the costs associated with the provision of services in Column 009 (Contracted Purchased Services) within the applicable service type row.

Proper reporting for the agency acting as the subcontractor for direct care services:

LHCSA Name	LHCSA B									
LHCSA County	Albany									
Schedule 3b: LHCSA Costs & Expenses by Service Type	Total Entity Costs (002 + 003)	Non-Allowable Costs (Adjustment to Expense)	Allowable Costs (Sum of columns 004 through 010)	Program Administration	Program Aide (Direct Care)	Program RN Supervision/ Assessment (Direct Care)	Program Staff Training	Transportation	Contracted Purchased Services	Other
	001	002	003	004	005	006	007	008	009	010
Direct Care										
PC: Level I	001									
PC: Level II	002									
PC: Level II - Hard to Serve	003									
Live-In	004									
Nursing Supervision	005									
Nursing Assessment	006									
Shared Aide: Level I	007									
Shared Aide: Level II	008									
Other non-allowable services	009				\$ 1,500.00					
GRAND TOTAL	010									

Reporting of contracted services (direct care and administrative) (continued)

Proper reporting for the agency contracting out direct care services:

CHHA Name	CHHA A									
CHHA Operating Certificate	54321									
Schedule 3a: CHHA Costs & Expenses by Service Type	Total Entity Costs (002 + 003)	Non-Allowable Costs (Adjustment to Expense)	Allowable Costs (Sum of columns 004 through 010)	Program Administration	Program Aide (Direct Care)	Program RN Supervision/ Assessment (Direct Care)	Program Staff Training	Transportation	Contracted Purchased Services	Other
	001	002	003	004	005	006	007	008	009	010
Direct Care										
Home Health Aide	001								\$ 1,000.00	
Home Health Physical Therapy	002									
Home Health Occupational Therapy	003									
Home Health Registered Nurse	004									
Home Health Medical Social Services	005									
Home Health Nutrition	006									
Home Health Speech Therapy	007									
Home Health Respiratory Therapy	008									
Home Social & Environmental Support	009									
Home Health Sign Language/Oral Interpreter	010									
PC: Level I	011									
PC: Level II	012									
PC: Level II - Hard to Serve	013									
Live-In	014									
Nursing Supervision	015									
Nursing Assessment	016									
Shared Aide: Level I	017									
Shared Aide: Level II	018									
GRAND TOTAL	019									

Reporting of contracted services (direct care and administrative) (continued)

Common errors	Lessons learned
<ul style="list-style-type: none"> In some instances, agencies incorrectly reported program administration contracted services in the Contracted Purchased Services column (Column 009). 	<ul style="list-style-type: none"> Administrative-related contracted purchased services costs, such as cleaning, bookkeeping, administrative computer services, and other services not related to direct patient care, should be reported in Column 004 (Program Administration) within the Administration & General row.

Proper reporting for administrative contracting services:

LHCSA Name	LHCSA B									
LHCSA County	Albany									
Schedule 4b: LHCSA General Service Cost Centers	Total Entiry Costs (002 + 003)	Non-Allowable Costs (Adjustment to Expense)	Allowable Costs (Sum of 004 through 010)	Program Administration	Program Aide (Direct Care)	Program RN Supervision/ Assessment (Direct Care)	Program Staff Training	Transportation	Contracted Purchased Services	Other
	001	002	003	004	005	006	007	008	009	010
GENERAL SERVICE COST CENTERS										
Criminal Background Check & Fingerprinting	001									
Capital Related - Building & Fixtures	002									
Capital Related - Movable Equipment	003									
Plant Operations & Maintenance	004									
Rent-Building	005									
Rent-Furnishings	006									
Rent-Vehicles	007									
Interest-Property	008									
Depreciation-Plant	009									
Depreciation-Equipment & Furnishings	010									
Depreciation-Vehicles	011									
Transportation	012									
Utilities	013									
Supplies & Materials	014									
Insurance	015									
Administration & General	016			\$ 1,000.00						
Employee professional indemnifications	017									
Other	018									
Grand Total	019									

Reporting of contracted services (direct care and administrative) (continued)

Common errors	Lessons learned
<ul style="list-style-type: none">— Some agencies incorrectly answered the questionnaire item that asks if the agency serves as a contractor or subcontractor for the delivery of direct care services.	<ul style="list-style-type: none">— The response to this question on the General Questionnaire tab should only be “Yes” if the agency contracts out or acts as a subcontractor for direct care services.— Contracts with MCOs/MLTCs should not be included in agency responses to this question.

Question: **G.10**



Does your agency have any contracting relationships with other agencies for the delivery of services? Please answer "Yes" if your agency contracts out the delivery of services to another agency or if your agency serves as a subcontractor to another agency for the delivery of these services.

Contracts with MCOs/MLTCs should not be noted for this question.

Reporting program administration costs on Schedule 3 and Schedule 4

Common errors	Lessons learned
<ul style="list-style-type: none"> Many agencies incorrectly reported different values on Schedule 3, Column 004 (Program Administration) and Schedule 4, Column 004 (Program Administration). 	<ul style="list-style-type: none"> The Program Administration (Column 004) total should be equal on Schedule 3 and Schedule 4. These costs are the same, but should be allocated in different ways on Schedule 3 (by service type) and Schedule 4 (by general service cost center).

LHCSA Name	LHCSA B	
LHCSA County	Albany	
Schedule 3b: LHCSA Costs & Expenses by Service Type		Program Administration
		004
Direct Care		
PC: Level I	001	\$ 2,000.00
PC: Level II	002	\$ 1,500.00
PC: Level II - Hard to Serve	003	
Live-In	004	
Nursing Supervision	005	
Nursing Assessment	006	\$ 500.00
Shared Aide: Level I	007	
Shared Aide: Level II	008	
Other non-allowable services	009	
GRAND TOTAL	010	\$ 4,000.00

LHCSA Name	LHCSA B	
LHCSA County	Albany	
Schedule 4b: LHCSA General Service Cost Centers		Program Administration
		004
GENERAL SERVICE COST CENTERS		
Criminal Background Check & Fingerprinting	001	\$ 300.00
Capital Related - Building & Fixtures	002	
Capital Related - Movable Equipment	003	
Plant Operations & Maintenance	004	\$ 300.00
Rent-Building	005	\$ 300.00
Rent-Furnishings	006	
Rent-Vehicles	007	
Interest-Property	008	
Depreciation-Plant	009	
Depreciation-Equipment & Furnishings	010	
Depreciation-Vehicles	011	
Transportation	012	
Utilities	013	\$ 300.00
Supplies & Materials	014	
Insurance	015	\$ 500.00
Administration & General	016	\$ 1,000.00
Employee physicals/uniforms/immunizations	017	\$ 500.00
Other	018	\$ 800.00
Grand Total	019	\$ 4,000.00

Schedule 5: Service statistics

Common errors	Lessons learned
<ul style="list-style-type: none"> There was confusion regarding how Medicaid Fee-for-Service and Medicaid Managed Care statistics should be allocated and reported. 	<ul style="list-style-type: none"> Before reporting Medicaid statistics on Schedule 5, agencies should review the services they provide to understand the difference between Medicaid Fee-for-Service and Medicaid Managed Care. Helpful tips include the following: <ul style="list-style-type: none"> Review all data fields in system-generated statistical reports. Many of these reports identify the source of admission. Understand the source of your Medicaid reimbursement. Direct reimbursement from New York State relates to Fee-for-Service, while reimbursement from MCOs/MLTCs relates to Managed Care. Fully review and understand the structure of the Medicaid section of Schedule 5. There are columns created for Fee-for-Service and Managed Care. It is critical that statistics are reported properly in these locations as it has a direct impact on reimbursement.

		Medicaid						Total Medicaid (FFS + MC)		
		FFS			MC			Patients	Units of Service: Visits/Days	Units of Service: Hours
		Patients	Units of Service: Visits/Days	Units of Service: Hours	Patients	Units of Service: Visits/Days	Units of Service: Hours			
	001	002	003	004	005	006	007	008	009	
Direct Care										
PC: Level I	001	1		1	1	1	2	0	2	
PC: Level II	002	1		1	1	1	2	0	2	
PC: Level II - Hard to Serve	003	1		1	1	1	2	0	2	
Live-in	004	1	1		1	1	2	2	0	
Nursing Supervision	005	1	1		1	1	2	2	0	
Nursing Assessment	006	1	1		1	1	2	2	0	
Shared Aide: Level I	007	1		1	1	1	2	0	2	
Shared Aide: Level II	008	1		1	1	1	2	0	2	
Other non-allowable services	009	1	1	1	1	1	2	2	2	
GRAND TOTAL	010	9	4	6	9	4	6	18	8	12

Schedule 5: Service statistics (continued)

Common errors	Lessons learned
<ul style="list-style-type: none">— Many agencies submitted supporting documentation files for service statistics that were difficult to reconcile and/or included hard-coded data in Excel files that did not correlate to any third-party/system-generated reports.	<ul style="list-style-type: none">— Statistical data should be substantiated by third-party/system-generated reports to demonstrate the completeness and accuracy of the data included in the cost report.— Some agencies provided system-generated reports from a software vendor (e.g., HHAeXchange reports for Schedule 5) that substantiated the information in the cost report and other supporting documentation files.— Within the supporting documentation files for Schedule 5, agencies should clearly label the payor types (e.g., Medicaid Fee-for-Service versus Medicaid Managed Care).

Procedural recommendations

Common errors	Lessons learned
<ul style="list-style-type: none"> Many agencies did not have any cost report policies and procedures in place related to the cost report preparation and submission process (resulted in an Observation). 	<ul style="list-style-type: none"> Agencies should develop cost report policies and procedures to help ensure that costs and statistics are properly reported in future years.
<ul style="list-style-type: none"> Many agencies did not demonstrate segregation of duties during the 2019 cost report submission process (resulted in an Observation). 	<ul style="list-style-type: none"> Agencies should have multiple individuals involved in the cost report preparation, review, and submission of the cost report.

Question: G.1

Please provide the following regarding the preparation, review and submission of the cost report.

Professional name, title, and email address of the person who is responsible for the preparation of the cost report:

Name	Title	Email address
No applicable data		

Is someone other than the preparer responsible for reviewing the cost report?



Lessons learned: Audit process

Audit process

Common errors	Lessons learned
<ul style="list-style-type: none"> — There were many instances where agencies did not provide complete and accurate responses to the General Questionnaire items and/or inquiries sent by the KPMG audit team. 	<ul style="list-style-type: none"> — It is expected that agencies must provide thorough answers and explanations to all questions. — In the General Questionnaire, there are some instances where follow-up questions or multiple-part questions may appear based on your initial response. Be sure to read each request carefully and provide a response to the best of your ability.
<ul style="list-style-type: none"> — In some instances, additional documentation was required for the KPMG audit team to gain comfort over the information reported in the Home Care Cost Report. 	<ul style="list-style-type: none"> — Agencies should upload all documentation that was used in the preparation of the Home Care Cost Report. Additionally, agencies should be prepared to provide additional supporting documentation as requested by the assigned auditors.
<ul style="list-style-type: none"> — There were many instances where agencies did not respond to KPMG audit inquiries during the requested timeframe (three business days) or became non-responsive throughout the audit procedures. 	<ul style="list-style-type: none"> — Agencies should respond to questions presented by the audit team within the Web-based Tool. Responses to audit inquiries are expected to be provided within the requested timeframe. — Agencies should communicate and help resolve any audit/data issues or disagreements with the audit team and/or the Department of Health (DOH) before Exit Dashboards are issued.

Audit process (continued)

Common errors	Lessons learned
<ul style="list-style-type: none"> Some agencies did not submit their management response and corrective action plans in the Exit Dashboard during the allotted timeframe at the conclusion of audit procedures. 	<ul style="list-style-type: none"> Agencies are required to provide a management response and corrective action plan for any identified findings. These responses should be submitted by the deadline indicated in the Exit Dashboard communication.

Summary of Findings:

Finding	Subfinding	Comment	Location	Agreement	Management Response
12. Improper reporting of Service Statistics: Agencies are required to follow requirements from the Department of Health related to the submission of cost reports. The 2019 Home Care Cost Report Instructions provide guidance for the correct Service Statistics reporting methodology.	c. An adjustment to the cost report was required as a result of the agency reporting FI units of service in the incorrect service type category (Schedule 5c). The adjustment was properly executed during audit procedures.	KPMG Finding Note	Document Request Documentation Request Language	No Answer Yet	
8. Improper reporting of Direct Care Costs: Agencies are required to follow requirements from the Department of Health related to the submission of cost reports. The 2019 Home Care Cost Report Instructions provide guidance for the correct Direct Care reporting methodology.	a. An adjustment to the cost report was required as a result of the agency misreporting allowable and/or non-allowable costs related to CHHA Direct Care Costs (Schedule 3a). The adjustment was properly executed during audit procedures.	KPMG Finding Note	Financial Statement Follow-up - CHHA	No Answer Yet	

Audit process (continued)

Common errors	Lessons learned
<ul style="list-style-type: none">— Some agencies uploaded supporting documentation to the Secure File Transfer Protocol (SFTP) site incorrectly by creating separate folders within their designated folder. When documents are uploaded in separate folders, significant time is required for the KPMG team to download the files from the SFTP site.	<ul style="list-style-type: none">— Agencies should follow the instructions communicated by KPMG related to the process for uploading files to the SFTP site. Agencies should not alter or create any additional folders within their designated folder.



Closing remarks and next steps

Closing remarks and next steps

Closing remarks

DOH and KPMG would like to thank all of the Home Care providers that participated in the 2019 Home Care Cost Report submission and audit process. We look forward to continuing to work with the NYS Home Care agencies as we approach the 2020 Home Care Cost Report process.

Next steps

- DOH and KPMG will be deploying updates to the Web-based tool to streamline the cost report submission and audit process in future cost report years. These updates include the following:
 - **Additional edit checks:** KPMG and DOH will be adding an edit check, which will prevent providers from submitting the cost report until the values in Column 004 on Schedule 3 (Program Administration) and Column 004 on Schedule 4 (Program Administration) are equal.
 - **Prohibiting data entry in Schedule 4 cells:** KPMG and DOH will be “graying out” the red cells on Schedule 4 of the Home Care Cost Report. This will prevent providers from entering data in the cells that data should not be entered in.
- Please be on the lookout for communications from DOH (Homecare.reports@health.ny.gov) and KPMG (us-advrisknyshc@kpmg.com) regarding the launch of the 2020 Home Care Cost Report. These communications will include:
 - The kickoff date and timeline for the submission of the cost report
 - The kickoff webinar information



Q&A Period

Thank you



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