

PAYROLL AUDIT OF POLICE AND FIRE EMPLOYEES

Exit Conference Date: February 2, 2021

Release Date: April 15, 2021

Report No. 21-06

**City of Orlando
Office of Audit Services and Management Support**

George J. McGowan, CPA
Director

Co-source Partner
KPMG



MEMORANDUM OF TRANSMITTAL

To: Jose Fernandez, Controller

From: George J. McGowan, CPA
Director, Office of Audit Services and Management Support

Dates: Exit Conference: February 2, 2021
Release: April 15, 2021

Subject: Payroll Audit – Police and Fire Employees (Report No. 21-06)



The Office of Audit Services and Management Support, with major assistance from our co-source partner KPMG, performed an audit of Payroll, specifically limited to the Police and Fire Department employees. We limited our review to these departments because they generally have the more challenging payroll calculations and processes. The objective of this audit was to assess the accuracy of payroll amounts and the adequacy of internal controls over the payroll process. Due to the COVID-19 pandemic, a majority of the testing was performed remotely by KPMG and in several instances testing procedures were modified accordingly, as noted in the attached report.

The results of this review are detailed on the attached. No major findings were identified, and the Payroll Section of the Accounting and Control Division demonstrated its commitment to the continuing accurate and timely processing of payroll. Two recommendations are offered for your consideration and your responses to these recommendations have been included.

As a result of this review, Audit Services has initiated a further review into the Interim Disability Committee (IDC) processes of the Orlando Police Department, which is currently underway. A separate review of the Orlando Fire Department's IDC processes is planned for the near future.

We appreciate the cooperation and courtesies extended by the management of the City officials and employees we consulted during this review.

GJM

C: The Honorable Buddy Dyer, Mayor
Jody Litchford, Deputy City Attorney
Christopher McCullion, Chief Financial Officer
Orlando Rolon, Police Chief
Benjamin Barksdale, Fire Chief
Michelle McCrimmon, Deputy Chief Financial Officer
Donna Taylor, Accounting Operations Manager
Marjorie Briones, Accounting Section Supervisor



The City of Orlando

Police and Fire Payroll Audit Report



April 2021

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I. Executive Summary

The City of Orlando (“the City”) Police Department is a nationally recognized law enforcement agency that provides a variety of services to protect the citizens of Orlando, such as law enforcement, home security assessment, crime prevention. The Orlando Fire Department provides services such as protecting citizens during emergencies, preventing and combating fire, and promoting fire safety. The Orlando Police department in conjunction with the Orlando Fire department serves over 270,000 residents of Orlando and millions of tourists that visit Orlando each year. During calendar year 2018, the Orlando Fire Department employed over 600 employees, and the Police Department employed over 1,100 employees.

The City of Orlando Accounting and Control Division oversees the accounting and financial reporting operations for the City and all employees. The City engaged KPMG LLP (“KPMG”) to assess the accuracy of payroll amounts and the adequacy of internal controls of the payroll process specific to City Police and Fire payroll. The Police and Fire Payroll Analysis is specific to Police and Fire employees and summarizes compliance with City payroll policies and procedures, reasonableness of overtime, compensatory time, long term disability, and “no duty” pay applicable to the 2018-2019 calendar years.

In performing its review, KPMG had to adjust the manner in which it collected data and conducted interviews. KPMG appreciates the City’s flexibility in meeting the demands of this review, while balancing its response to the COVID-19 Pandemic and adjusting to a new way of working to serve its citizens. Special consideration is given to members of the Accounting and Control Division for their continued promptness and flexibility throughout the project.



II. Scope and Approach

Scope

The objective of the Audit was to assess the accuracy of payroll amounts and the adequacy of internal controls over the payroll process. To accomplish the stated objective, the following substantive testing and test of control procedures for 25 simple random samples and up to 25 judgmental samples of individual fire and policy employee payroll runs for calendar years 2018-2019 were performed:

Test of Controls

- Analyze the use, authorization, and monitoring of overtime and compensatory time
- Assess the reasonableness of sick pay and compliance with internal documentation requirements
- Assess the reasonableness of the use of authorized “no duty” pay in accordance with applicable labor policy
- Review and document the use of Interim Disability Committee (IDC) hours in relation to other forms of non-standard pay
- Assess the reasonableness of advance pay on long term disability and the reconciliation after return to work
- Assess the coordination between the front-line Payroll Department and second-line Risk Management for workers compensation claims
- Assess compliance with recordkeeping requirements for I-9 and W-4 documentation
- Review processes for employee/management certification of timesheets
- Review of the use of call-back time as defined in applicable bargaining agreements

Substantive Tests

- Review and document process controls in place to help maintain the accuracy of gross and net pay amounts reported on the payroll register against documented policies and procedures
- Review and document process controls in place to help maintain the mathematical accuracy and the required approval of pay rates, pension contribution rates, and associated employee deductions against documented policies and procedures
- Verify leave, sick, and compensatory balances in accordance with applicable labor policies

Approach

KPMG used a four-phased approach to meet the objective for the engagement. The phases are categorized as project initiation, fieldwork, data analysis, and reporting. Please note activities within each phase were performed concurrently to help gain efficiencies throughout the project. A summary of each phase is provided below.

Phase I: Project Initiation

The project initiation included a kick-off meeting between KPMG and the City. The meeting introduced key members of the project team; reaffirmed project goals; and confirmed the project scope, work plan, timeline, and deliverables.

Key Activities

- Confirmed with the City project sponsors to confirm the project objectives, approach, timeline, and deliverables
- Reviewed the project workplan with the City project sponsors
- Discussed information and documentation availability and needs
- Agreed to use calendar year 2018 data points for the payroll analysis

Phase II: Fieldwork

KPMG submitted a document and information request list to the City to collect qualitative and quantitative information. Due to the impact of COVID-19, KPMG collected information and payroll data via the Secure File Transfer Portal (SFTP) site and various virtual meetings with the City Accounting and Payroll management team, as in person interviews with key City personnel were unable to occur. The information collected was reviewed and analyzed within the next phase of the engagement.

Key Activities

- Submitted an information and documentation request list
- Scheduled and conducted interviews with key payroll personnel
- Scheduled walkthroughs of key payroll process control activities
- Reviewed the *Accounting Operations: City Payroll Policy 2400.2*
- Reviewed the *Agreement Between The City of Orlando and Florida State Lodge Fraternal Order of Police Lieutenants* dated October 1, 2016 through September 30, 2019
- Reviewed the *Agreement Between The City of Orlando and Orlando Lodge #25 Fraternal Order of Police, Inc.* dated October 1, 2017 through September 30, 2019
- Reviewed the *Agreement Between The City of Orlando and International Association of Firefighters Local 1365 District Chiefs* dated October 1, 2017 through September 30, 2019
- Reviewed the *Agreement Between The City of Orlando and International Association of Firefighters Local 1365* dated October 1, 2017 through September 30, 2019
- Obtained timesheet approvals, earning codes, and payroll registers for Police and Fire payroll employees from City Payroll Manager
- Obtained calendar year 2018 worker's compensation data from City Controller
- Obtained Sunpro, Kronos, and Workday reports for time entry of sample selected exempt and non-exempt employees
- Followed up with key City personnel to confirm listing of IDC recipients and procedural documentation

KPMG conducted multiple meetings during the fieldwork phase. These meetings with the City as well as the topics discussed are outlined below in Figure 2.

Figure 2

| Title | Date | Agenda | Attendees |
|--|---------------|---|---|
| Payroll Sample Discussion and Documentation Discussion | April 6, 2020 | Gain understanding of payroll procedures associated with Fire and Police employees, discuss initial documentation requests and sampling methodology | <ul style="list-style-type: none"> Marjorie Briones, Payroll Manager |
| Follow Up Communication | May 28, 2020 | Confirm sampling methodology and inclusion of exempt employees | <ul style="list-style-type: none"> George McGowan, Director Audit Services Perez Goree Marjorie Briones, Payroll Manager |

During the fieldwork phase, KPMG documented the roles and responsibilities of City personnel involved in the administration and approval of payroll information.

Figure 3

| Title | Roles and Responsibilities |
|----------------------------|---|
| Fire Employee | <ul style="list-style-type: none"> Placed on Sunpro daily roster – confirming status for the day (Work, Vacation, Sick, etc) Inputs hours for pay period |
| Cost Center Manager | <ul style="list-style-type: none"> Sunpro report is exported to Kronos for review and approval Reviews and approves additional time requested to be added to Kronos based of documentation completed by the staff member for any extra duties during the pay period |
| Deputy Chief of Operations | <ul style="list-style-type: none"> Approves Kronos timecard |
| Fire Payroll | <ul style="list-style-type: none"> Reviews Kronos timecards for accuracy |
| Centralized Payroll | <ul style="list-style-type: none"> Reviews Kronos timecards Exports Kronos timecards to Workday |
| Fire Payroll | <ul style="list-style-type: none"> Workday data reviewed for accuracy Runs trial register to review totals, check counts, hours and confirm any other questions |
| Centralized Payroll | <ul style="list-style-type: none"> Reviews Workday data and approves for final processing |

Figure 4

| Title | Roles and Responsibilities |
|-----------------|---|
| Police Employee | <ul style="list-style-type: none"> Enters hours into Kronos Certifies hours worked are true and correct Approves electronic timecard If applicable, completed the Bi-Weekly Attendance Report – Payroll Supporting Documentation form |

| Title | Roles and Responsibilities |
|---------------------|--|
| Supervisor | <ul style="list-style-type: none"> • Reviews electronic time entry for completeness and accuracy • Ensures the employee has approved his/her own electronic time entry • Approves the electronic time entries, and ensures the necessary supporting documents are completed on time • Delivers supporting documentation to the manager |
| Manager | <ul style="list-style-type: none"> • Reviews records for completeness, accuracy, and approval of time • Approves electronic time entries • Submits supporting documentation to the Fiscal Management Section on time |
| Centralized Payroll | <ul style="list-style-type: none"> • Reviews Kronos timecards • Exports Kronos timecards to Workday |
| Police Payroll | <ul style="list-style-type: none"> • Workday data reviewed for accuracy • Runs trial register to review totals, check counts, hours and confirm any other questions |
| Centralized Payroll | <ul style="list-style-type: none"> • Reviews Workday data and approves for final processing |

Phase III: Data Analysis

KPMG analyzed the information and data collected during fieldwork to analyze the City's payroll compliance and reasonableness. KPMG reviewed and analyzed personnel timesheets, payroll registers, Sunpro reports, Kronos reports, payroll policies and procedures, the Fire collective bargaining agreements, the Police collective bargaining agreements, I9 documentation, W-4 documentation, and pay rate change history reports to identify the City's Fire and Police personnel's compliance with applicable policies and procedures.

Key Activities

- Reviewed and analyzed the Police and Fire time entry accuracy
- Reviewed and analyzed the use of overtime and compensatory time
- Analyzed the authorization of "no duty" pay
- Analyzed the key factors affecting pensionable hours
- Reviewed use of Interim Disability Committee (IDC) hours in relation to other forms of non-standard pay
- Reviewed processes for employee and management certification of timesheets
- Reviewed coordination between departments for workers compensation payments
- KPMG conducted multiple meetings during the data analysis phase. These meetings with the City as well as the topics discussed are outlined below in Figure 4.

Figure 5

| Title | Date | Agenda | Attendees |
|---------------|--------------------|---|---|
| Phone Meeting | June 18, 2020 | Status update and review of preliminary | <ul style="list-style-type: none"> George McGowan, Director Audit Services Perez Goree, Audit Program Manager |
| Phone Meeting | August 7, 2020 | Review methodology, sampling, and preliminary status | <ul style="list-style-type: none"> Michelle McCrimmon, Deputy CFO George McGowan, Director Audit Services Perez Goree, Audit Program Manager Jose Fernandez, Controller |
| Phone Meeting | August 21, 2020 | Review preliminary results and observations | <ul style="list-style-type: none"> George McGowan, Director Audit Services Perez Goree, Audit Program Manager Marjorie Briones, Payroll Manager |
| Phone Meeting | September 23, 2020 | Additional documentation requests | <ul style="list-style-type: none"> Marjorie Briones, Payroll Manager Perez Goree, Audit Program Manager |
| Phone Meeting | November 23, 2020 | Review preliminary results and observations, additional documentation | <ul style="list-style-type: none"> George McGowan, Director Audit Services |
| Phone Meeting | November 30, 2020 | Additional documentation and preliminary confirmation | <ul style="list-style-type: none"> Marjorie Briones, Payroll Manager Donna Taylor, |

Phase IV: Reporting

KPMG provided a draft Fire and Police Payroll Analysis Report to the City for review and feedback. KPMG then addressed comments provided by the City before issuing the final Payroll Analysis Report.

Key Activities

- Issued draft Payroll Analysis to the City
- Conducted meeting via conference call with the City to review the draft Payroll Analysis
- Received feedback on draft Payroll Analysis from the City
- Incorporated City feedback into draft Payroll Analysis
- Issued the final Payroll Analysis to the City

KPMG conducted an initial meeting during the reporting phase. This meeting with the City as well as the topics discussed are outlined below in Figure 5.

Figure 6

| Title | Date | Agenda | Attendees |
|---------------------|------------|--|---|
| Draft Report | 12/22/2020 | Review of draft audit report and initial testing observations. | Jose Alfaro Aubri Smith Perez Goree George McGowan |
| Draft Report Review | 2/2/2021 | Review of draft audit report and initial testing observations. | Jose Alfaro Aubri Smith George McGowan Perez Goree Marjorie Briones Jose Fernandez Donna Taylor |



III. Fire and Police Payroll Analysis

Methodology

KPMG reviewed and incorporated the following payroll processes and requirements to capture the City's actual procedures for administering and approving payroll amounts to Police and Fire employees:

- Sick Pay
- Use and approval of overtime and compensatory time
- Interim Disability Committee (IDC) hours
- I-9 and W-4 documentation
- Timesheet approvals
- Call back time
- Gross and net pay amounts reported on the payroll register
- Mathematical accuracy and required approval of pay rates, pension contribution rates, and associated employee deductions
- Leave, sick, and compensatory balances
- Long Term Disability (LTD) policy and procedures – removed from scope per discussions with the City as this is administered through a third party.

KPMG conducted interviews with City personnel to walkthrough the payroll policies and procedures, and the responsibilities of each party. In addition to the City personnel interviews, KPMG reviewed sample payroll reports and documentation, City payroll policies, and collective bargaining agreements for Police and Fire employees. KPMG performed a statistical sample of active Police and Fire employees for calendar year 2018 to arrive at a sample population of 25. The City provided up to 25 judgmental samples from the same active employee roster. The City assisted with the coordination between departments to provide the requested documentation and was responsive in requests from KPMG. The Payroll staff were also quick to provide the requested information and were extremely informative during walk through processes.

KPMG completed separate testing procedures to analyze the individual payroll processes associated with sick, vacation, overtime, and callback pay, IDC hours, I-9 and W-4 documentation requirements, payroll register calculations, and individual payroll and pension rates. The following sections include an example to illustrate the methodology for testing each payroll process/requirement:

Transaction Testing

Sick, Vacation, and Overtime Pay

KPMG obtained payroll transactions and selected 25 random samples, and 13 judgmental samples to test. KPMG documented each individual employee's timesheet from the statistical sample including regular work hours, overtime, vacation, and compensatory time for the sample pay period. KPMG then reviewed each sample for compliance with City policies for both exempt and non-exempt employees including the following tests:

- Sick pay is in compliance with City policies
- Vacation pay is in compliance with City policies
- Overtime pay and compensatory pay are in compliance with City policy
- Overtime and compensatory time were properly authorized by a supervisor

KPMG received documentation to test the 38 samples for adherence to City policies and procedures. The City promptly provided the applicable As part of our procedures, KPMG reviewed employee-specific data, including employee ID, employee name, date of hire, division, job profile, pay period, pay type, hours worked, and off hours. After discussing with City Payroll and Accounting department members, the testing procedure to review document retention of doctor's notes when a Fire employee is out for 3 or more days was removed. KPMG cleared all testing procedures within this analysis. A summary of documentation provided and reviewed is available in the Appendix.

Timesheet completion and approval

In its review of each sample, KPMG requested the corresponding timesheets for each employee to review for compliance with City policy and assessed the following:

- Timesheet was completed in its entirety
- Timesheet was submitted and approved by employee
- Timesheet was reviewed and approved by a supervisor

KPMG received documentation to test the 38 samples for adherence to City policies and procedures. KPMG cleared all testing procedures with the exception of five samples, for which the supporting timesheets were not provided. A summary of documentation provided and reviewed is available in the Appendix.

Disability Pay

KPMG obtained payroll transactions for disability pay and selected 25 random samples and 22 judgmental samples for testing. KPMG requested documentation showing IDC approval for Police and Fire employees and the corresponding paystubs with IDC payments and hours accruals to assess the reasonableness. The City provided the available IDC memos from calendar year 2018 and a listing of 31 line items, for 22 different employees who utilized IDC hours during the sample period. The City Payroll members also provided a walk through of the IDC request and approval process for both Fire and Police departments. The current IDC process allows for IDC hours to be credited on a personal or sick leave balance, and the hours are not always processed within the same time frame. Due to the nature of process time and the line item coding for IDC hours, KPMG was unable to test the reasonableness of IDC hours in accordance with City policy.

I-9 and W-4 documentation

KPMG obtained payroll transactions and selected 25 random samples and 10 judgmental samples. KPMG requested I-9 and W-4 forms for the sample population. The City Payroll department let KPMG know the

requested I-9 and W-4 documents are housed and retained within the Human Resources department. The City was able to coordinate with the different departments to quickly respond to the documentation request. KPMG was able to review the completion of W-4 forms for 33 of the samples and confirmed adherence to the schedule retention requirements. KPMG did not receive documentation for the remaining two samples.

KPMG received I-9 documentation support for 5 of the 35 samples. KPMG was able to review the completion and retention of I-9 forms for the supported samples, but was unable to test the remaining. A summary of documentation provided and reviewed is available in the Appendix.

Call Back Pay

KPMG obtained applicable 'Pay Codes', Paystubs, and collective bargaining agreements. There were 25 random samples and 14 judgmental samples selected. KPMG requested the timesheets and the corresponding paystubs for the sample employees. The City was able to provide support documentation for the 2019 calendar year, which KPMG then performed testing procedures on to review if call back time was in compliance with the corresponding collective bargaining agreements.

KPMG received 15 employee timecards and 15 employee payslips to test the compliance of callback time to City policies and procedures, and the collective bargaining agreements. KPMG cleared all testing procedures within this analysis. A summary of documentation provided and reviewed is available in the Appendix.

Payroll Register

KPMG obtained the applicable payroll register and determined 5 judgmental samples covering a period of two weeks each. Through review of City policy and interview with the City Payroll Manager, KPMG reviewed the accuracy of gross and net pay amounts on the payroll register. The City provided 5 bi-weekly payroll register reports for KPMG's analysis.

No observations or findings resulted from the review and testing procedures of the payroll register transactions. A summary of documentation provided and reviewed is available in the Appendix.

Individual Testing

Pay rate and pension rate

KPMG obtained payroll transactions and selected 25 random samples and 10 judgmental samples. The City coordinated with the Human Resources department and was able to quickly provide support documentation for the 35 sample employees. KPMG was able to review the provided documentation to assess if the pay rate on record agreed with the pay rate in the City's payroll system.

KPMG received 25 pay rate change history reports to test the 25 non-exempt employees pay rate to assess if the pay rates agree. KPMG cleared the testing procedures for this analysis, with the exception of exempt employees confirmed pay rates.

KPMG did not receive enough detailed documentation to test if balances of leave, sick, and compensatory pay are in compliance with City policy. As requested by the City, the testing procedures for approved pension rates and employee deductions were removed from the scope of this analysis. A summary of documentation provided and reviewed is available in the Appendix.

Assumptions and Other Considerations

In preparing this deliverable, KPMG has relied upon the information provided by the City personnel to be correct and complete in all material respects. KPMG did not independently verify such information. The COVID-19 Pandemic has impacted all business functions of the City of Orlando.

IV. Appendix – Files Reviewed

| Document Category | Number of Files Used in Review |
|----------------------------------|--|
| Workday payslips | 67 employee paystubs |
| Sunpro reports | 27 bi-weekly reports |
| OPD time detail reports | 52 weekly reports |
| Kronos reports | 31 annual reports and 25 bi-weekly reports |
| OFD Workers Comp report | 1 annual report |
| OFD timesheet approvals (Kronos) | 7 sample approvals |
| OPD timesheet approvals (Kronos) | 18 sample approvals |
| Active employee roster | 1 report |
| IDC hours report | 1 annual report |
| Process write ups | 4 process summaries |
| I-9s | 12 employee 1-9s |
| W-4s | 38 employee W-4s |
| Payroll register support | 5 bi-weekly reports |
| IDC Memos | 16 IDC memos |
| Collective bargaining agreements | 5 agreements |
| Earning codes | 2 pay component summaries |
| Organizational chart | 1 org chart |

| Document Category | Number of Files Used in Review |
|---------------------|---|
| Payroll policies | 3 policy documents |
| Pay rate history | 25 pay rate change reports |
| Callback timesheets | 15 corresponding timecards and payslips |

Recommendations

| Recommendation Type | Assessment/ risk area | Observation | Recommendation and Response |
|---------------------|----------------------------|---|--|
| Process Improvement | 1. Policies and Procedures | <p>Per policy 26.12 of the collective bargaining agreement between the City of Orlando and the International Association of Firefighters Local 1365, and Article 24 of the collective bargaining agreement between the City of Orlando and the International Association of Firefighters Local 1365 – District Chiefs:</p> <ul style="list-style-type: none"> — Certification must be presented whenever Sick Leave is requested for three (3) or more consecutive workdays in the case of forty (40) hour per week employees, or two (2) or more consecutive tours of duty for shift personnel. <p>Per the collective bargaining agreement between the City of Orlando and the Florida State Lodge Fraternal Order of Police – Lieutenants, and the collective bargaining agreement between the City of Orlando and the Orlando Loge #25, Fraternal Order of Police, Inc.:</p> <ul style="list-style-type: none"> — The certification requirement for sick leave documentation does not apply to Police employees. | <p>Recommendation:</p> <p>The collective bargaining agreements for Fire employees require documented confirmation from a physician when sick leave is requested for three or more consecutive workdays, while the collective bargaining agreements for Police employees do not require the same documentation.</p> <p>The City should update policies and procedures to promote a consistent requirement for sick leave documentation.</p> <p>Response:</p> <p>Do Not Concur. Current City policy requires employees to provide a doctor's note whenever an employee is out sick for three or more consecutive days. The recommendation for the City to update policies and procedures to promote consistent requirement for sick leave documentation would not override the Collective Bargaining Agreements. Additionally, it makes sense that a firefighter, and not necessarily a police officer should be required to provide a doctor's note when not at work due to an illness. A firefighter is usually at work for 24 hours; off 48 hours; on 24 hours; off 72 hours; on 24. In the preceding, a firefighter who is off for three consecutive days off, would be off more than a calendar week.</p> |

| Recommendation Type | Assessment/ risk area | Observation | Recommendation and Response |
|---------------------|----------------------------|---|--|
| Process Improvement | 2. Policies and Procedures | <p>The current Interim Disability Committee (IDC) approval process and pay code may cause potential administrative and reporting discrepancies.</p> <ul style="list-style-type: none"> — The requested and approved IDC hours are not always processed within the same pay period time frame as the date of the IDC memo. This occurs due to timing differences between IDC approval and processing of payroll. — The current process allows for IDC hours to be credited on a personal or sick leave balance. With this process the IDC line items on the payroll reports are listed under sick/personal leave and it is difficult to differentiate the IDC hours and actual sick/personal time. | <p>Recommendation:</p> <p>The City should update policies and procedures, and timekeeping processes, to differentiate employee hours utilized and approved for IDC, which can potentially lessen the burden of a reporting lag by identifying specific IDC line item hours.</p> <p>By tracking IDC hours directly, the City would lessen the risk of misclassifying hours as personal or sick leave.</p> <p>Response:</p> <p>Do Not Concur. We do not see the benefit of doing this. Unfortunately, we are made aware that an employee wishes to take a case for review by the IDC after the employee has used their sick / personal time. Consequently, charging someone's time to a different time code in the event and in anticipation of the employee going to the IDC would require the same level of effort and would result in the same risks that are inherent in the current process. Additionally, it would also require creating two new time codes—one for Kronos and Workday. It's not possible to differentiate employee hours utilized and approved for IDC at the time the employee is using the hours.</p> |

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