



July 28, 2026

Board of Supervisors
Kern County Administrative Center
1115 Truxtun Avenue
Bakersfield, CA 93301

June 30, 2026 COMPLIANCE AND ACCOUNTABILITY REPORT
Fiscal Impact: None

County Ordinance Code 2.01.010 requires the County Administrative Office to report on the Compliance and Accountability function no later than 45 days after June 30, 2026, on departmental compliance issues for the period of January 1, 2026, through June 30, 2026.

COMPLIANCE REQUIREMENTS AND RESPONSIBILITIES

Board of Supervisors' Audit Requirements

Government Code Section 25250 requires the Board of Supervisors to at least biennially examine and audit, or cause to be audited, the financial accounts and records of all officers having responsibility for the care, management, collection, or disbursement of money belonging to the County or money received or disbursed by them under authority of law. The Board has selected to have the Auditor-Controller perform some of those audits on its behalf, and also considers the engagements performed by others such as independent external Certified Public Accountants (CPA) auditors, Grand Jury, Chief Information Technology Officer, and other agencies to fulfill the requirements. In general, these audits aim to determine the accuracy of information, provide insight and propose recommendations to improve. The scope depends on the focus and extent of a particular engagement that may be financial, compliance, operational, or investigative in nature and may vary significantly depending on the department.

County Department's Response and Corrective Action Plan

County departments are responsible for responding directly to auditors and developing a corrective action plan to mitigate findings and attain the recommendations. The corrective action plan is required to be submitted to the County Administrative Office within 45 days of an audit report. All departments responded and/or submitted their required corrective action plans for their audits listed in this report. Additionally, the departments must also provide documentation including written procedures that will help to improve the internal controls that contributed to the findings.

County Administrative Office's Post Audit Reviews

The responsibility of the County Administrative Office is to monitor and report to your Board the status of a department's compliance after the issuance of an audit report. The Compliance Division reviews audit findings and recommendations with departments, identifies probable solutions to the weaknesses and deficiencies identified, and ensures the resolution is documented. This report and the attached exhibits indicate status of various audits completed during or prior to the reporting period. Most departments achieve compliance on findings identified in the audit reports within the first six months. If a specific finding is not completely achieved or documented, it is indicated as "In Progress" and the Compliance division continues to work with the department until remediated. The County Administrative Office performs follow-up reviews and provides an update on "In Progress" items on the next Compliance and Accountability Report to your Board.



AUDIT, REVIEW, ASSESSMENT, AGREED UPON PROCEDURE, MONITORING, AND OTHER ENGAGEMENTS

Auditor-Controller

The Board of Supervisors, by resolution dated June 13, 1956, adopted Government Code Section 26883 that gave the Board of Supervisors the power to require the Auditor-Controller to perform the audits of any department, office, board or institution under the Board of Supervisors' control. To fulfill the Government Code requirements and provide additional fiscal oversight, the Auditor-Controller primarily performs compliance audits of each County department based on an audit plan approved by the Board of Supervisors. The compliance audits include assessing the adequacy of internal controls and examining on a test basis, compliance with statutory requirements and the policies and procedures applicable to the department. In April 2017, the Auditor-Controller transitioned to audits of compliance and internal controls in conformance with the Institute of Internal Auditors International Standards for the Professional Practice of Internal Auditing. The standards require that they perform their engagements with proficiency and due professional care; that the internal audit function is subject to a program of quality assurance; and that the results of engagements are communicated. On occasion, the Auditor-Controller's audit division has also performed additional auditing services and other agreed upon procedures.

The post audit review summaries, which are required if the audit report contains findings and recommendations, are provided in Attachment A. The following audits had audit reports issued by the Auditor-Controller and/or corrective action plans due during this reporting period:

Report	Board Date	Plan Due Date*	Attachment Page*
Animal Services Limited Scope Audit as of March 28, 2024	1/6/26	Not Required	Not Required
Treasurer-Tax Collector – Statement of Money for Quarter 4 FY 2024-25	3/24/26	Not Required	Not Required
Treasurer-Tax Collector – Statement of Money for Quarter 1 FY 2025-26	5/19/26	Not Required	Not Required
Treasurer-Tax Collector – Statement of Money for Quarter 2 FY 2025-26	5/19/26	Not Required	Not Required

* A corrective action plan or attachment is not required for reports that did not include any findings.

As of June 30, 2026, the Auditor-Controller had additional pending audits that were not yet completed. We will provide a status update on the following in-progress audits and any additional developments for December 31, 2026 Compliance and Accountability Report:

Report
Treasurer-Tax Collector – Statement of Money for Quarter 3 FY 2025-26
Countywide Audit of Purchasing Card Transactions for FYE June 30, 2025, 2024, and 2023
Countywide Inventory for FYE June 30, 2026, 2025 and 2024
Countywide Cash Audit
Countywide Travel Claims for FYE June 30, 2025, 2024, and 2023
Countywide Capital Assets for FYE June 30, 2025, 2024, and 2023
Countywide Grants for FYE June 2025, 2024, and 2023
Countywide Vehicle Home Retention for FYE June 30, 2025, 2024 and 2023
Decedent and Ward Estate Audit for FYE June 30, 2025, 2024 and 2023
Probation Officer Trust Account Audit for FYE June 30, 2025, 2024, and 2023
Airport Limited Scope Audit
Countywide Employee Performance Report (EPR) Audit for FYE June 30, 2025, 2024, and 2023

Independent External CPA Auditors

On June 4, 2019, the Board of Supervisors approved the selection of independent external CPA auditors Clifton Larson Allen LLP to perform certain audits after the Request for Proposals process. The independent external CPA auditors primarily perform financial audits for additional fiscal oversight and other requirements, including the Government Code. Financial audits express opinions on financial statements in accordance with Generally Accepted Auditing Standards and Government Auditing Standards. Standards require that they perform the audit to obtain reasonable assurance that the financial statements are free from material misstatement. The auditor considers internal controls relevant to the preparation and fair presentation of the financial statements to design appropriate audit procedures, but not for the purpose of expressing an opinion on the effectiveness of internal controls. On occasion, the independent external CPA auditors also perform additional auditing services and other agreed-upon procedures.

Clifton Larson Allen and Nigro & Nigro issued the following reports and/or their corrective action plans were due during this reporting period:

Report	Board Date	Plan Due Date*	Attachment Page*
Public Works – Kern Sanitation Authority (KSA) for FYE June 30, 2023 and 2022	9/17/25	1/22/26	A-1
Treasurer-Tax Collector – Investment Policy Compliance	5/12/26	Not Required	Not Required
Assessor-Recorder – California Electronic Recording Transaction Network Authority FYE June 30, 2025	6/9/26	Not Required	Not Required

* A corrective action plan or attachment is not required for reports that did not include any findings.

Clifton Larson Allen had begun fieldwork on audits that were not completed or still under review before finalizing. The following in-progress audits are expected to be completed and reported on the next December 31, 2026, Compliance and Accountability Report.

Report
Public Works – Ford City-Taft Heights Sanitation District Fiscal Year Ended June 30, 2023 and 2022
Airport – Passenger Facility Charge Program Fiscal Year Ended June 30, 2025
Auditor-Controller – Annual Comprehensive Financial Report Fiscal Year Ended June 30, 2025
Auditor-Controller – Countywide Single Audit Fiscal Year Ended June 30, 2025
Treasurer-Tax Collector – Deferred Compensation Programs Fiscal Year Ended June 30, 2025
Probation/District Attorney/Sheriff – California Office of Emergency Services, Board of State and Community Corrections, Office of Traffic Safety, Department of Justice, and Parks and Recreation Grants Fiscal Year Ended June 30, 2025

Grand Jury

Government Code affirms that financial examinations or audits may be performed in coordination with the investigations conducted by the Grand Jury. The Board of Supervisors may resolve to accept the Grand Jury reports in lieu of its own separate examination if such reports are found to fulfill some or all of the requirements of the Government Code. Upon the issuance of a report, the Board of Supervisors and a department's elected official (if applicable) must respond to the Presiding Judge within 90 and 60 days, respectively.

The following reports were issued by the Grand Jury and/or the responses provided during this reporting period:

Report	Report Date	Elected Official Response Date*	Board of Supervisors Response Date
Public Health: Budget Cuts vs Safety Nets	11/21/25	N/A	1/27/26
County of Kern Workday (Kern360)	11/21/25	1/20/26	2/10/26
Kern County Fire Department–Office of Emergency Services Disaster Readiness	1/27/26	N/A	4/14/26
Kern County Public Health Services– Environmental Health Division	3/17/26	N/A	5/12/26

* An elected official response is not applicable for departments that have an appointed (not elected) department head.

The following reports were issued during the reporting period, but the responses were not due, so they will be included in the next December 31, 2026 Compliance and Accountability Report:

Report	Report Date	Elected Official Response Date*	Board of Supervisors Response Date
California Department of Justice and the Kern County Sheriff's Office Five Year Stipulated Judgment	5/27/26	7/26/26	8/25/26
Kern County Human Services Safely Surrendered Baby Law	6/4/26	N/A	8/31/26
Kern County Library	6/4/2026	N/A	9/2/26
Kern County General Services Procurement, Purchasing, Auditing	6/9/26	8/8/26	9/7/26

* An elected official response is not applicable for departments that have an appointed (not elected) department head.

Information Security

Kern County Ordinance Section 2.01.010 assigns the function of Information Security to the County Administrative Office, under the responsibility of the Chief Information Technology Officer or designee. The Chief Information Technology Officer or designee is tasked with the responsibility of conducting security assessments of the County's security environment. The security assessment covers all information technology (IT) environments' controls that provide security defense and a proactive security posture. The assessment includes different technologies, such as networking, servers, workstations, mobile devices, wireless networks, and security standards.

As of June 30, 2026, the following assessment reports were issued by the Chief Information Technology Officer, and corrective action plans due during this reporting period:

Report	Report Date	Corrective Action Plan
General Services	3/30/26	Received

Other External Agencies

In addition to the above-mentioned reports, other reports have been issued by other external agencies. They include audits, reviews, assessments, agreed upon procedures, monitoring, and other reports that aim to determine accuracy of information, provide insight, or make recommendations to improve. Typically, they are primarily performance-based but may vary significantly depending on the scope of the particular engagement and may also be financial or compliance-based. Departments are responsible for filing these reports with the Board of Supervisors, County Administrative Office, and Auditor-Controller. Departments are also required to respond directly to the agency within 30 days and are expected to resolve all findings and/or recommendations identified.

The following reports were issued by other external agencies during this reporting period and/or corrective action plans due during this reporting period:

Report	Prepared by	Report Date	Corrective Action Plan*
Department of Human Services – Adoptions Assistance Program Monitoring	California Department of Social Services	12/22/25	Received
Department of Human Services – CalFresh Expedited Services (ES) Application Processing Timeliness (APT) Performance	California Department of Social Services	12/30/25	Not Required
Department of Human Services – FFY 2026 Management Evaluation Review of CalFresh Program Operations	California Department of Social Services	1/2/26	Received
Employers' Training Resource – Workforce Innovation and Opportunity Act (WIOA) Annual Review for FY Year 2024-25	Employment Development Department	2/2/26	Not Required
Department of Human Services – Phase Two 2025-2027 Biennial Quality Review	California Department of Social Services	2/12/26	Not Required
Aging and Adult – Financial Support Review	California Department of Aging	2/24/26	Not Required
Probation – Youth Detention Center, Pathways Academy, Furlough Treatment and Rehabilitation Facilities Inspection 2026	Juvenile Justice and Delinquency Prevention Commission	3/12/26	Not Required
Auditor Controller – County Cost Allocation Plan Field Review	State Controller's Office	4/10/26	A-2
Probation – Victim Restitution Program	California State Auditor	4/16/26	Not Required
Employers' Training Resource – WIOA Non-Discrimination and Equal Opportunity for Program Year 2025-26	State of California Employment Development Department	4/27/26	Not Required
Probation – Probation Department Detention Facilities Inspection	Board of State and Community Corrections	6/2/26	Not Required
Probation – Camp Erwin Owen Facility Inspection	Juvenile Justice and Delinquency Prevention Commission	6/4/26	Not Required

* A corrective action plan is not required for reports that did not include any findings.

The following reports completed by other external agencies did not have a corrective action plan, if required, due during this reporting period; however, they will be included in the next December 31, 2026 Compliance and Accountability Report:

Report	Prepared by	Report Date	Plan Due Date*
Auditor Controller – Single Audit Submission to Federal Clearinghouse	California Office of Emergency Services	6/12/26	7/27/26

As of June 30, 2026, external agencies had also begun fieldwork on other audits that were not completed or still under review before finalizing. The following audits were in progress and are expected to be completed and reported on the next December 31, 2026, Compliance and Accountability Report:

Report	Prepared by
Auditor Controller – Apportionment and Allocation of Property Tax	State Controller’s Office
Department of Human Services – Civil Rights Compliance	California Department of Social Services
Department of Human Services – Income Eligibility Verification Review	California Department of Social Services
Department of Human Services – Fiscal Monitoring Review	California Department of Social Services
Behavioral Health and Recovery Services – Drug Medi-Cal Organized Delivery System and Mental Health Plan	Health Services Advisory Group
Probation – Targeted Case Management (TCM) Medi-Cal Cost Report Examination	California Department of Health Care Services
Aging and Adult – Social Security Representative Payee Review	Disability Rights California
Probation / Public Health Services – 2003/2004 Targeted Case Management Medi-Cal Cost Disallowance Deferral	California Department of Health Care Services

FOLLOW-UP REVIEWS

County Administrative Office’s Follow-up Reviews

The audits listed above were filed with your Board in the past six months. Additional follow-up reporting on outstanding, unresolved audit findings from December 31, 2025 Compliance and Accountability Report and prior are reported in Attachments B and C. Our office continues to work with departments on resolution, pursuing adequate documentation of remedial proof, and will report to your Board all previous in-progress items until fully resolved. It is imperative that department heads are proactive in this process, as they are ultimately responsible for the success of their department’s internal control processes.

CONCLUSION

The proactive and diligent efforts of the Board of Supervisors, County Administrative Office, Auditor-Controller, internal and external auditors, and each County department have been vital in providing transparent and accountable County operations. As required by County ordinance, this report provides your Board with an update on audit compliance. This office will continue to work with departments in reaching resolution of audit findings and report on their compliance on the next December 31, 2026 Compliance and Accountability Report.

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Therefore, IT IS RECOMMENDED that your Board receive and file the June 30, 2026 Compliance and Accountability Report.

Sincerely,



Nancy Anderson
County Administrative Officer

NA/SH: COMPL June 2026 Report

Attachments

cc: All Department Heads

June 30, 2026
COMPLIANCE AND ACCOUNTABILITY
POST AUDIT REVIEW SUMMARY - CURRENT

Report: Single Audit Report
Audit Period: For Fiscal Years Ended June 30, 2023 and 2022

Corrective Action Plan Received: Yes
Issued by: Independent External CPA Auditors

Department [Budget Unit]	Audit Report Date	Finding [Violation]	CAO Comments	Previous Estimated Date of Compliance	Current Status	Current Estimated Date of Compliance
Kern Sanitation Authority [1796CC]	9/17/2025	Due to not properly identifying the accrual for payables, accounts payable were understated for contracted services.	The department assigned a senior accountant to oversee accounts payable activity and review listing of accruals that will be compiled by a fiscal support staff. A review process has been enhanced to ensure timely and accurate accruals. Additionally, proper training will be provided to new staff assigned in accounts payable area.	N/A	Achieved	Completed

June 30, 2026
COMPLIANCE AND ACCOUNTABILITY
POST AUDIT REVIEW SUMMARY - CURRENT

Report: Field Review of County Cost Allocation Plan
Audit Period: For Fiscal Years Ended June 30, 2025

Corrective Action Plan Received: Yes
Issued by: State Controller's Office

Department [Budget Unit]	Audit Report Date	Finding [Violation]	CAO Comments	Previous Estimated Date of Compliance	Current Status	Current Estimated Date of Compliance
Garage [1134CC]	4/10/2026	Garage Internal Service Funds' working capital reserves are greater than the allowable 60-day working capital; Working capital reserve for 60 days of cash expenses for normal operations is considered reasonable per code of federal regulations. The fund is overfunded by \$991,131.	Garage ISF will evaluate its billing rate methodology and provide refunds or rate holidays accordingly, to bring the reserve balance to the allowable level by the end of fiscal year 2026-27. The ISF will adjust its rates semi-annually to ensure compliance and avoid excesses or surpluses in the reserve funds.	N/A	Pending	6/30/2027
Unemployment Compensation [1708CC]	4/10/2026	Unemployment Self Insurance fund's working capital reserves are greater than the allowable 60-day working capital; Working capital reserve for 60 days of cash expenses for normal operations is considered reasonable per code of federal regulations.	The Unemployment Self-Insurance fund budgeted a reduced rate for FY 2026-27 to use the excess reserve for the budget year operations. After the close of FY 2025-26, actual reserve level will be evaluated and determination will be made if further reduction of rates is necessary to bring the reserve level to the allowable level.	N/A	Pending	6/30/2027
Retiree Group Health [1707CC]	4/10/2026	Per the fiscal year 2024-25 actuarial evaluation, Retiree Group Health fiduciary plan is overfunded. The Plan's net position has \$41,866, 495 in excess of its net OPEB liability.	A schedule for eliminating the excess retained earnings will be prepared to provide State Controller's Office as part of the recommendation. Several options are being evaluated to gradually reduce the excess funding. One option is to seek reimbursement from the plan for implicit subsidies. Other options are being explored, including reduced rates and contribution holiday.	N/A	Pending	6/30/2027
Auditor- Controller [1134CC]	4/10/2026	The County did not have proper documentation of the County Allocation Plan (CAP) preparation process.	All County Service departments that provide allocation data to the Auditor's office will develop/update written policies and procedures governing CAP preparation, including the review and approval process. The written Procedures will be provided with FY 2027-28 CAP.	N/A	Pending	6/30/2027

December 31, 2025
COMPLIANCE AND ACCOUNTABILITY
FOLLOW-UP POST AUDIT REVIEW SUMMARY - IN PROGRESS (OVER SIX MONTHS OLD)

Department [Budget Unit]	Audit Report Date	Finding [Violation]	CAO Comments:	Previous Estimated Date of Compliance	Current Status	Current Estimated Date of Compliance
Auditor- Controller [1134CC]	3/11/2025	Audit adjustment was needed to recognize revenue from sales tax and vehicle license fees in the amount of \$19,968,000 in the General Fund. Audit adjustment netting to approximately \$20,327,000 were recorded to reduce revenue for vehicle license fees and state public assistance in the Human Services fund. Approximately \$7,828,000 was recorded in the prior period in error, resulting in a restatement of the fund's beginning fund balance. Audit adjustment netting to approximately \$12,539,000 were recorded to reduce revenue recorded in Behavioral Health and Recovery Services fund. Approximately \$17,855,000 should have been recorded in the prior period, resulting in a restatement of the fund's beginning fund balance.	The Auditor-Controller's office continues to provide year-end training. With the implementation of a new ERP system, Kern 360, County departments will have additional time to review and properly identify receivables and revenue accruals to the correct accounting period. This will minimize accounting adjustments needed in preparation of financial statements. The Auditor-Controller's Reporting division will do a detailed analysis of the revenue accruals to ensure revenue is recognized in the proper period. Additionally, the Auditor-Controller's office will require all department heads and chief fiscal officers to sign off on the accuracy and completeness of their receivables and revenue accruals. The Auditor-Controller's office will provide additional trainings tailored to specific departments with complex transactions. The training will occur in Fiscal Year 2026-27. Full compliance has not been achieved and monitoring will continue.	6/30/2026	Pending	12/31/2026

December 31, 2025
COMPLIANCE AND ACCOUNTABILITY
FOLLOW-UP POST AUDIT REVIEW SUMMARY - IN PROGRESS (OVER SIX MONTHS OLD)

Department [Budget Unit]	Audit Report Date	Finding [Violation]	CAO Comments:	Previous Estimated Date of Compliance	Current Status	Current Estimated Date of Compliance
Behavioral Health and Recovery Services (BHRS) [1670CC]	6/24/2025	The County Incorrectly included payroll for Block Grants for Community Mental Health Services and non payroll costs for Block Grants for Prevention and Treatment of Substance Abuse which were incurred before the period of Performance because the compilation of expenditures reported was based on when the expenditures were recorded in the system instead of when expenditures were incurred.	The Auditor-Controller's office continues to provide training on accrual basis of accounting at year-end training. All personnel involved in recording the expenditures related to this program will be required to attend the meeting. In addition, the Auditor's office will require all department heads and chief fiscal officers to sign off on the accuracy and completeness of their revenue and expenditures prior to closing each fiscal year. Additionally, staff at BHRS preparing claims have been trained and are aggregating personnel cost data based on pay periods that fall within the grant period and not based on transaction recorded date. Compliance is in progress for the finding related to non personnel costs. The Auditor-Controller's office will provide additional trainings tailored to specific departments, such as Behavioral Health that has complex transactions. The training will occur in Fiscal Year 2026-27 as such monitoring will continue until achieved.	6/30/2026	Pending	12/31/2026
Risk Management [1019CC]	10/10/2023	Three Employee Performance Reports (EPRs) not conducted timely [Internal Controls, Kern County Policy and Administrative Procedures Manual section 136 (KCAPPM 136)]	Reminders are sent to each supervisor a week before EPR due date. Processes have been enhanced to have a quarterly report provided to the County Counsel, Assistant County Counsel, and Administrative Coordinator for review and follow-up accordingly. Although improvements were shown, the department is still not current on all EPRs. Compliance will continue to be monitored.	6/30/2026	Pending	12/31/2026
Fire [1686CC]	10/10/2023	37 Employee Performance Reports (EPRs) not conducted timely [Internal Controls, Kern County Policy and Administrative Procedures Manual section 136 (KCAPPM 136)]	The department has assigned an employee to monitor EPR status and follow up as needed by sending an email copying raters, their direct supervisor and the applicable Managers. Although improvement were shown, the department is still not current on all EPRs due to Staff being out of the office often due to the nature of the department. The procedure has been modified to allow EPRs for employees out on the field be done timely. Compliance will continue to be monitored.	6/30/2026	Pending	12/31/2026

December 31, 2025
COMPLIANCE AND ACCOUNTABILITY
FOLLOW-UP POST AUDIT REVIEW SUMMARY - IN PROGRESS (OVER SIX MONTHS OLD)

Department [Budget Unit]	Audit Report Date	Finding [Violation]	CAO Comments:	Previous Estimated Date of Compliance	Current Status	Current Estimated Date of Compliance
Public Works [1801CC]	10/10/2023	55 Employee Performance Reports (EPRs) not conducted timely [Internal Controls, Kern County Policy and Administrative Procedures Manual section 136 (KCAPPM 136)]	A Fiscal Support Technician and Fiscal Support Specialist have been assigned the responsibility of tracking and monitoring the department's EPRs. Human Resources manager is ultimately responsible for working with managers and supervisors to assist them in completing EPRs in a timely manner. Notices and calendar events will be sent to managers and supervisors to remind them of upcoming EPRs. A tracking spreadsheet will be maintained and a log of overdue EPRs will be provided to the Division's Assistant Director. Although progress has been shown, the department is still not current on all EPRs. Compliance will continue to be monitored.	6/30/2026	Pending	12/31/2026
Board of Supervisors District 2 [1001CC]	5/7/2024	36 out of 66 (55%) purchase card transactions were certified after 45 days of the statement date. Additionally, 14 transactions were not reviewed (Department approved) [Internal Controls, Kern County Policy and Administrative Procedures Manual section 518.15 (KCAPPM 518.15)]	Staff have been trained and a secondary approver has been designated so all transactions are approved on time. There are still transactions that have been certified and reviewed late. In the last six months of transactions, only 35% of the transactions were certified timely and 65% of transactions are verified late . Monitoring will continue until timely certification and approval is achieved.	6/30/2026	Pending	12/31/2026
Board of Supervisors District 4 [1003CC]	5/7/2024	23 out of 59 (39%)purchase card transactions were certified after 45 days of the statement date. [Internal Controls, Kern County Policy and Administrative Procedures Manual section 518.15 (KCAPPM 518.15)]	Staff have been trained and a secondary approver has been designated so all transactions are approved on time. There are still transactions that have been certified and reviewed late. Great progress has been shown for this card holder. In the last six months, there have been 10 transactions and two of them have been certified late. Monitoring will continue until timely certification and approval is achieved.	6/30/2026	Pending	12/31/2026

June 30, 2026
COMPLIANCE AND ACCOUNTABILITY
FOLLOW-UP POST AUDIT REVIEW SUMMARY - RESOLVED (OVER SIX MONTHS OLD)

Department [Budget Unit]	Audit Report Date	Finding [Violation]	CAO Comments	Previous Estimated Date of Compliance	Current Status	Current Estimated Date of Compliance
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Not applicable - no findings over six months old were resolved during this reporting period