New York State Comptroller
THOMAS P. DiNAPOLI

Town of Union

Transparency of Fiscal Activities

S9-25-40 | June 2026

Division of Local Government and School Accountability

Contents

Audit Results

Town of Union

Audit Objective	Audit Period
Did the Town of Union (Town) Board (Board) provide for an annual audit of the Town's financial records, and did the Comptroller file the Annual Financial Report (AFR) with the Office of the State Comptroller (OSC) as required?	January 1, 2024 – May 1, 2025 We extended our observation of annual AFR filings forward to November 28, 2025, and back to fiscal year 2023.

Understanding the Audit Area

To help promote transparency, a town board should provide for a thorough and sufficiently detailed audit of the town's records to determine whether the accounting records are properly maintained, and that reports are complete and accurate. Furthermore, the town board should also ensure that the town comptroller annually prepares, files and makes the AFR available to the public.

With a population of 56,138, Town officials budgeted a total of $20 million for the general fund and highway fund appropriations in fiscal year 2024 and provided essential services to the public, such as general government support, street maintenance and improvement, snow removal, fire protection, and water, sewer and refuse collection.

Audit Summary

The Board did not provide for a timely annual audit of the Town's financial records for fiscal year 2024. In addition, as shown in Figure 1, the Comptroller did not prepare and file the 2024 AFR with OSC, as required by NYS General Municipal Law (GML) Section 30. Furthermore, the Comptroller did not provide the Board with complete, accurate and reliable monthly financial reports.

Figure 1: AFR Filing Status as of November 28, 2025

Fiscal Year	Date Filed	Days Late
2023	June 27, 2025	422
2024	Not Filed	211

Had the Board received complete, accurate and reliable monthly reports and ensured a timely annual audit of the Town's books, records and documents, it may have identified and potentially helped remedy these issues. Without complete, accurate and reliable financial information, the Board cannot effectively monitor the Town's financial position and available fund balance to make informed decisions. Because the Comptroller did not fulfill her statutory responsibilities, transparency of the Town's fiscal condition was diminished, as Town residents, taxpayers, OSC and other interested parties did not have access to the Town's current fiscal activities.

Based on our review of the Town's records, we determined that the Comptroller did not:

- Reconcile the Town's primary debt service and checking bank accounts, due to numerous misstatements in the general ledger, hindering the Board's ability to oversee the Town's financial operations.
- Provide monthly budget status reports and balance sheets to the Board. Without a periodic review of all financial information, the Board cannot effectively monitor the Town's financial activity and make informed decisions.

This report includes nine recommendations that, if implemented, will improve the Town's financial reporting and help the Board and Comptroller improve the transparency of their fiscal activities. Town officials generally agreed with our recommendations and their response is included in Appendix B.

We conducted this audit pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of GML. Our methodology and standards are included in Appendix C.

The Board has the responsibility to initiate corrective action. A written corrective action plan (CAP) that addresses the findings and recommendations in this report should be prepared and provided to our office within 90 days, pursuant to Section 35 of GML. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Board to make the CAP available for public review in the Town Clerk's (Clerk's) office.

Transparency of Fiscal Activities: Findings and Recommendations

Towns are governed by an elected town board, composed of a fixed number of elected board members and a town supervisor. A town board is generally responsible for overseeing a town's financial operations and the safeguarding of town resources. If a town establishes the office of comptroller and appoints a comptroller as the accounting officer, the comptroller must keep detailed accounting records. The town board should provide for a timely annual audit of the town's financial records.

Pursuant to GML, the town comptroller is responsible for preparing and filing with OSC, as well as making available to the public, an annual report of the town's financial position, known as the AFR. Furthermore, pursuant to GML and Town Law, towns are required to notify and make financial information available to the public by posting the AFR on the town's website, and through notice in the local newspaper of available financial information.

More details on the criteria used in this report as well as additional resources including a checklist and OSC guidance on conducting an annual audit excerpted from our *Local Government Management Guide* (LGMG) publication *Fiscal Oversight Responsibilities of the Governing Board*, are included in Appendix A.

Finding 1 – The Board did not provide for a timely annual audit of the Town's financial records.

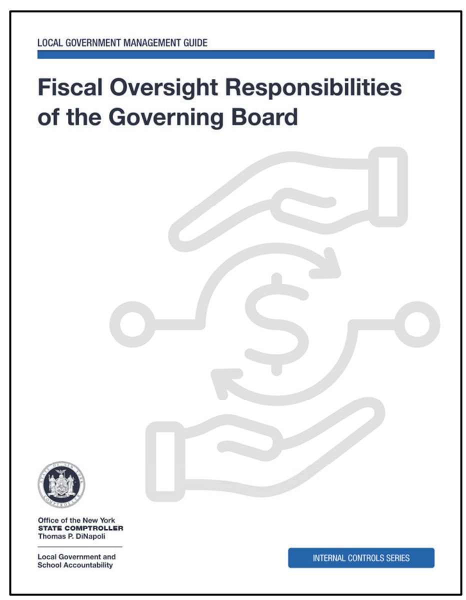
The Board did not provide for a timely annual audit of the Town's financial records for fiscal year 2024. Although the Board engaged the services of the Town's Certified Public Accountants (CPA) on December 12, 2024, the audit did not commence until July 2025. The Comptroller, Supervisor and two Board members told us the Town's CPAs were not available to perform an audit until later in the year.

We reviewed the Town's fiscal year 2024 records using the guidance OSC developed to help local officials fulfill their general oversight responsibilities. This guidance is published in our *LGMG – Fiscal Oversight Responsibilities of the Governing Board* (Figure 2) and is readily available on our website.

Based on our review of the accounting records, we determined that the Comptroller did not:

- Properly maintain the Town's accounting records, which undermined the Board's general responsibility to oversee the Town's financial operations and safeguard Town resources.

Figure 2: Fiscal Oversight Responsibilities of the Governing Board[a]



a) https://www.osc.ny.gov/files/local-government/publications/pdf/fiscal-oversight-responsibilities-of-the-governing-board.pdf

- Provide the Board with timely financial reports, hindering its ability to monitor the Town's financial affairs throughout the year.

Below are examples of issues we identified that, had the Board provided for a timely annual audit, it may have identified, and potentially remedied:

Bank Reconciliations – We identified three bank accounts with significant variances between the adjusted bank balance and book balance as recorded in the balance sheet (Figure 3).

Figure 3: Bank Reconciliation Variances on December 31, 2024

Bank Account	Adjusted Bank Balance	Book Balance	Variance
Multi-Fund Checking	$1,040,945	-$3,875,521	$4,916,466
Long-Term Debt	$79,114	$3,223,990	-$3,144,876
Commercial Checking	$1,009,376	$2,150,523	-$1,141,147

The Comptroller told us that when she was appointed in June 2023, there were numerous misstatements in the general ledger, and year-end closing journal entries that were not entered. According to the Comptroller, this was because the Town experienced significant turnover in the Comptroller position during 2022 and 2023. The Supervisor and two other Board members told us they were aware of the condition of the accounting records when the Comptroller started and her difficulty in reconciling the Town's accounts. In addition to the misstatements and unrecorded journal entries, the Comptroller told us she had difficulties reconciling these accounts for several reasons, including:

- For the multi-fund checking account, the complexity of the computerized accounting system (system). Specifically, the system automatically posts all payments for all operating funds to the general fund cash account, along with corresponding liability (due to) journal entries for the respective funds. The system requires her to manually input journal entries to clear these transactions after booking the transfer of cash when the operating fund pays back the general fund. She further told us she is not sure how the system processes these automatic entries and whether the system is making all clearing journal entries.

- For the long-term debt service checking account, she told us that due to the complexity of the journal entries related to these accounts in the general ledger, and due to competing priorities, she has not been able to properly account for the cash for each respective operating fund. Rather, she maintains a spreadsheet outside of the system documenting the breakdown of cash, and monthly transactions, for each operating fund which agreed to the bank balance of $79,114.

- For the commercial checking account, the Comptroller's asserted it was a combination of the scenarios for the other two accounts above. Therefore, the recorded cash balances were not an accurate presentation of available cash.

Timely, sufficient and accurate accounting records maintained by the Comptroller are essential for the preparation of financial reports, which in turn helps the Board's ability to monitor and manage financial operations and assess and make decisions regarding the Town's financial condition. Therefore, the Board's ability to oversee the Town's financial operations and safeguard Town resources was undermined because the Comptroller did not correct the accounting records or perform monthly bank reconciliations.

Financial Reporting – Although the Comptroller provides budget to actual reports to the Board during budget development meetings, she does not provide monthly budget status reports. Rather, she monitors the budget during the year and makes the Board aware of any accounts that are close to exceeding budgeted appropriations. The Board approves any necessary budget transfers during its monthly meetings. The Comptroller told us that it was her goal to provide budget status reports to the Board.

In addition, the Comptroller did not prepare an annual financial report of all funds received and disbursed, and did not provide balance sheets to the Board because she believed they include too much information and she would rather provide the information in a more condensed format. However, routine interim reports provided to the Board that summarize financial activities help the Board monitor the Town's financial affairs throughout the year.

Recommendations

The Board should:

1. Ensure an audit of the Town's financial records is performed in a timely manner.
2. Request financial reports to monitor the Town's financial operations and make informed decisions.
3. Attend relevant and beneficial training sessions to obtain a better understanding of its duties or consult with counsel, where appropriate. Training provided by OSC can be found at:www.osc.ny.gov/localgov/academy/index.htm

The Comptroller should:

4. Keep an accurate and complete accounting of the receipt and disbursement of all Town funds, and ensure the financial records are complete, accurate and up to date.
5. Resolve the bank account variances identified by the bank reconciliations to ensure the reported cash balances are complete, accurate and up to date.
6. Submit monthly reports to the Board that include the detailed accounting of all funds received and disbursed, balance sheets and complete budget-to-actual comparisons of revenues and expenditures for each Town fund.

Finding 2 – The Comptroller has not prepared and filed the AFR for the last fiscal year as required by GML.

As of November 28, 2025, the Comptroller had not prepared, filed with OSC and made available to the public the 2024 AFR (Figure 4), as required by GML. In addition, the last filed AFR, for the year ending December 31, 2023, was filed on June 27, 2025, 422 days late.

Figure 4: AFR Filing Status as of November 28, 2025

Fiscal Year	Date Filed	Days Late
2023	June 27, 2025	422
2024	Not Filed	211

The Comptroller, the Supervisor and two Board members told us that they knew it was a requirement to file the AFR with OSC within 120 days after the fiscal year's end. During the audit, they told us that the AFRs for 2023 and 2024 remained outstanding due to:

- The misstatements in the Comptroller's accounting records,
- The difficulties in reconciling the Town bank accounts, and that
- The CPA firm recently provided information related to fixed asset schedules and long-term debt, which was necessary for the Comptroller to update the accounting records and file the 2023 AFR, and was a reason for the delay in filing the 2024 AFR.

However, because it is the Board's responsibility to oversee the general management and control of the Town's finances, the Board should help ensure that the Comptroller prepares and files the AFR with OSC as required.

Because the Comptroller did not prepare and file the financial information, taxpayers, residents and other interested parties were not able to properly assess the Town's financial operations and financial condition using Town records to make informed decisions. As such, we analyzed the bank balances for all the Town's funds for fiscal year 2024.[1] Although we did not identify any significant fiscal concerns, the Board should continue to ensure that the Comptroller files the necessary financial information, including the AFRs in accordance with statutory requirements in an effort to increase overall transparency of the Town's fiscal activities with the public.

Recommendations

The Board should ensure:

7. The Comptroller prepares and files the AFR, as required by GML.
8. That, to the extent practicable, financial information is made accessible to the public.

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1 See Appendix C for methodology.

The Comptroller should:

9. Prepare and file the AFR with OSC as required by GML.

Appendix A: Profile, Criteria and Resources

Profile

The Town is located in Broome County, and is governed by the elected Board, composed of the Supervisor and four Board members.

The Board is responsible for overseeing the Town's financial operations and safeguarding its resources. The Board established the office of the Comptroller to transfer accounting duties of the Town Supervisor. While the Supervisor is responsible for the custody of all Town funds and must keep accounts of all receipts and expenditures as treasurer of the Town, the Comptroller is responsible for keeping detailed accounting records, preparing and transmitting the detailed monthly statements to the Board, and filing the AFR with OSC.

Criteria – Transparency of Fiscal Activities

Towns are governed by an elected town board, composed of a fixed number of elected board members and a town supervisor. A town board of any town of the first class, or any town of the second class with a population over 40,000 according to the latest federal census or State enumeration, may adopt a resolution establishing the office of the town comptroller and appoint an individual to serve in that position, under Town Law Section 20.

A town comptroller is responsible for maintaining the town's financial records, as required by Town Law Section 124. The accounting records should be up to date and should document assets, liabilities, fund equity and results of operations (revenues and expenditures) for each town fund. The town comptroller must maintain an accurate and complete accounting of all funds received and disbursed, and generally the town supervisor must deposit and secure town funds within 10 days of receipt, as required by Town Law Section 29. Further, as it is essential that the town board receives regular financial reports to fulfill its responsibility of monitoring fiscal operations throughout the fiscal year, the comptroller should provide the board with routine interim reports that summarize financial activities.

A town's financial books and records, as per OSC guidance available in our LGMG publication *Fiscal Oversight Responsibilities of the Governing Board*, can include:

- Cash receipt and disbursement transactions,
- Cash reconciliations,
- Receivables,
- Investment records,
- Deposit protections,
- Indebtedness and property records,
- Payrolls, and
- Financial reports.

Audits provide the town board with the opportunity to assess the effectiveness of financial operations and help ensure that adequate board oversight is maintained over town operations. An annual audit also provides an independent verification that transactions are properly recorded, that town funds are properly accounted for and whether any significant fiscal concerns exist. An annual audit of the town's books and records by a CPA or public accountant should be completed in a timely manner after the end of the town's fiscal year to, at a minimum, provide the town board with an opportunity to assess the effectiveness of financial operations.

Based on the financial records maintained by the town comptroller and the accounting provided to the town comptroller, GML Section 30 and Town Law Section 124 requires the town comptroller to prepare and file the AFR of the town's financial position and results of operations with OSC within 120 days[2] after the close of the fiscal year. As part of its fiscal oversight responsibilities, a town board should be assessing the town's books and records and supporting documentation and monitoring the performance of town officers and employees who are entrusted with recordkeeping and other financial responsibilities, including the town comptroller who prepares and files financial information. In addition, the AFR must be made available to the public in accordance with:

- A town board resolution that authorizes a town comptroller to use the AFR filed with OSC as an alternate to making available the prior year's annual accounting to the board;
- Town Law Section 29 which requires a town clerk to publish either a summary of the AFR in the town's official newspaper within 10 days after the AFR has been received, or a notice that a copy of the AFR is on file and is available to the public for inspection,[3] and
- GML Section 30 which requires a town to make the AFR accessible to the public on its official website.

Additional Resources – General Recordkeeping and CFO Checklist

The following checklist can be used for each fund maintained and is excerpted from our LGMG publication *Fiscal Oversight Responsibilities of the Governing Board*.[4]

2 Towns with populations under 5,000 have 60 days to file, between 5,000 to 19,999 have 90 days, and populations with 20,000 or more have 120 days.

3 See Town Law Section 29 [10-a].

4 https://www.osc.ny.gov/files/local-government/publications/pdf/fiscal-oversight-responsibilities-of-the-governing-board.pdf

Cash Receipts	YES	NO
Is the cash receipts journal up-to-date?	☐	☐
Is the cash receipts journal maintained in a manner that identifies the date received, payer, purpose and the amount either individually or totals referenced to subsidiary receipt records (e.g., water rents receipts register)?	☐	☐
Are un-deposited cash receipts safeguarded?	☐	☐
Are duplicate deposit slips kept?	☐	☐
Do deposit amounts agree with cash receipt amounts?	☐	☐
Are deposits made in a timely manner and recorded up-to-date? Last Recorded Deposit: Date _________ Amount ___________	☐	☐
Is the cash receipts journal totaled and summarized monthly?	☐	☐

Cash Disbursements	YES	NO
Is the cash disbursements journal up-to-date?	☐	☐
Is the cash disbursements journal maintained in a manner to identify amounts disbursed either individually or totals referenced to abstracts or payrolls?	☐	☐
Are pre-numbered checks used for all disbursements (other than petty cash)?	☐	☐
Are all checks signed by the chief fiscal officer and co-signed if required?	☐	☐
If checks are signed electronically, is the signature stamp or software in the custody and control of the chief fiscal officer?	☐	☐
Are canceled checks or check images returned with bank statements and maintained on file?	☐	☐
Are all unused checks properly controlled (blank check stock)?	☐	☐
Are checks recorded up-to-date? Last Recorded Check: # ___________ Date ___________ Amount___________	☐	☐
Is the cash disbursements journal totaled and summarized monthly?	☐	☐
Are payments supported by appropriate documentation? Consider comparing a sample of disbursements with supporting documentation.	☐	☐

Cash Reconciliations			YES	NO
Are bank accounts reconciled? *By Whom?* ___________ *How Often?* ___________ *Who Reviews/Verifies Them?* ___________			☐	☐
Is the bank reconciliation performed by a person whose job duties do not include maintaining either the cash receipts or disbursements journals or receiving or disbursing cash?			☐	☐
Is the bank reconciliation performed in a timely manner after the bank statement is received?			☐	☐
Last Bank Reconciliation for Each Bank Account				
Bank Account	Date Performed	Month Ending		
Are reconciliations documented and available for review?			☐	☐
Does the reconciled bank balance agree with the cash balance recorded in the accounting records?			☐	☐

Receivables	YES	NO
Are receivable control accounts maintained?	☐	☐
Is there indication that the receivable control accounts are reconciled to the detail subsidiary records?	☐	☐
Investment Records	**YES**	**NO**
Is an investment record maintained?	☐	☐
Is the record complete and up-to-date?	☐	☐
Deposit Protection	**YES**	**NO**
Has the bank pledged adequate, eligible securities to protect deposits and investments (under the custody of the chief fiscal officer) that exceed FDIC insurance protection?	☐	☐

Indebtedness Records *(This record is maintained by the clerk in certain local governments)*	YES	NO
Is an indebtedness register maintained?	☐	☐
Is the register complete and up-to-date?	☐	☐
Property Records	**YES**	**NO**
Are property records maintained?	☐	☐
Are the records up-to-date?	☐	☐
Are all fixed assets included in the records?	☐	☐
Are physical inventories taken and compared to the records?	☐	☐
Financial Reporting	**YES**	**NO**
Are interim reports (budget/actual; trial balances; etc.) prepared?	☐	☐
Are the reports distributed to the governing board and department heads?	☐	☐
Does total year-end recorded cash agree with that reported in the annual financial report?	☐	☐
Payrolls	**YES**	**NO**
Are payrolls certified/approved by the appropriate official?	☐	☐
Are pay rates in accordance with collective bargaining agreements and other lawful employment contracts, or board resolutions?	☐	☐
Is leave time accounted for?	☐	☐

Appendix B: Response From Town Officials

May 29th, 2026

Nicole A. Tomsen, Chief of Municipal Audits
Statewide Audit Unit
New York State Comptroller's Office
Division of Local Government and School Accountability
295 Main Street, Suite 1032
Buffalo, New York 14203-2510

Re: Written Response to New York State Comptroller's Report of Examination – Town of Union, Transparency of Fiscal Activities, Report S9-25-40 (May 2026)

Dear Ms. Tomsen:

The Town of Union generally agrees with the findings contained in the New York State Comptroller's May 2026 Report of Examination. The Town Board takes the findings and recommendations outlined in the audit report seriously and remains committed to improving the Town's financial recordkeeping and reporting practices.

The Town was aware of many of the issues identified in the audit report and has made concerted efforts to address deficiencies related to accounting, cash reconciliations, and annual financial reporting. However, several operational challenges and delays affected the Town's ability to fully implement corrective actions, including the following:

- Significant turnover in the position of Town Comptroller. Since the retirement of the Town's long-serving Comptroller in 2021, the Town has had four different Comptrollers over a five-year period, including periods during which the position remained vacant. This turnover created challenges in consistently addressing and resolving accounting issues.

- In February 2023, the Town engaged an accounting firm with experience in municipal finance to assist in identifying and correcting accounting issues and performing monthly cash reconciliations. However, the firm failed to meet agreed-upon expectations and deliverables. The Town is currently involved in litigation relating to the firm's failure to meet its agreed-upon deliverables.

- The Town also experienced challenges associated with its accounting system, including understanding the internal flow and processing of financial transactions within the system. These challenges, combined with turnover in the Comptroller position, hindered the Town's ability to promptly identify and correct accounting discrepancies.

Despite these challenges, the Town has made meaningful progress. The Town filed its 2024 Annual Financial Report in February 2026, shortly after the audit period covered by the Comptroller's examination. In addition, the Town has engaged an individual specializing in municipal finance to assist with preparation of the Town's 2025 Annual Financial Report. More importantly, the majority of the Town's bank accounts have been fully reconciled currently, with reconciled bank balances in agreement with the cash balances recorded in the accounting system.

The Town understands that a written Corrective Action Plan addressing the findings and recommendations contained in the final audit report must be prepared and submitted within 90 days of the issuance of the report. The Town Board and Supervisor Mack are committed to addressing the identified issues and recognize the importance of maintaining timely, accurate, and transparent financial recordkeeping and reporting practices.

Finally, despite the recordkeeping and financial reporting issues identified in the audit report, Town officials remain proud of the Town's continued financial stability, including:

- A strong overall cash position
- Healthy fund balances in all major operating funds
- Maintaining stable tax rates
- Favorable operating results from year to year
- A highly favorable Aa2 bond rating, which enables the Town to secure advantageous borrowing rates and financing terms for municipal projects

Respectfully submitted,

Robert Mack
Town Supervisor
Town of Union

Appendix C: Audit Methodology and Standards

We obtained an understanding of internal controls that we deemed significant within the context of the audit objective and assessed those controls. Information related to the scope of our work on internal controls, as well as the work performed in our audit procedures to achieve the audit objective and obtain valid audit evidence, included the following:

- We reviewed Board meeting minutes and interviewed the Comptroller, the Supervisor and two of the four other Board members to gain an understanding of the Town's operations, the Comptroller's financial recordkeeping and reporting and the Board's oversight regarding annual audits, filing of the AFR and review of financial reports.

- We performed an annual audit of the Town's accounting records, selecting certain categories for the fiscal year ending December 31, 2024, using OSC guidance. We judgmentally selected the categories more significant to our audit objective for review, including cash receipts, cash disbursements, bank reconciliations, interim financial reports, and payroll for the general and highway funds. We excluded records for receivables, investments, deposit protections, indebtedness, and property from our testing as they were not significant to our audit objective. Using the CFO checklist[5] we made observations and reviewed:

  - The bank deposit tickets and source documentation on file for 56 cash receipts totaling $3.2 million that the Comptroller or Deputy Comptroller deposited into the Town's bank accounts in December 2024, to determine whether the deposits were made in a timely manner, as required by Town Law, and properly recorded in the accounting records. We judgmentally selected all receipts collected in December 2024, the last month of the fiscal year 2024, to determine whether records were up to date.

  - 70 cash disbursements totaling $790,819 for one bi-weekly warrant in December 2024 to determine whether they were Comptroller-approved, adequately supported and for proper Town purposes. We viewed canceled check images from the bank and Comptroller audited claim voucher packets to determine the payee, amount and purpose. We judgmentally selected one warrant in December 2024, the last month in fiscal year 2024, to determine whether records were up to date.

  - All the Supervisor's bank statements for the fiscal year 2024 to determine whether non-payroll electronic payments were made by the Town. No electronic payments were observed.

  - The December 2024 bank reconciliations for all bank accounts to determine whether the reconciled bank balances agreed with the cash balances recorded in the accounting records. We judgmentally selected December 2024 because it was the last month of the 12-month 2024 fiscal year.

  - The payroll records for December 27, the last pay date of the year in 2024, for 13 employees and compared the amount paid with Board-approved salary schedules and collective bargaining agreements to determine whether the Town's payroll, paid by the Supervisor,

5 See Appendix A for Additional Resources – General Recordkeeping and CFO Checklist.

was in accordance with the Board-approved pay rates. We judgmentally selected 13 out of all 129 Town employees (10 percent) representing a combination of elected, appointed and hourly employees.

- We traced all non-payroll payments for fiscal year 2024 made to the Supervisor, Comptroller and Deputy Comptroller in the Comptroller's office from cash disbursement journals to the source documentation in the Board claim voucher packets to determine whether the disbursements were for the same payee and amount and were for proper Town purposes. These individuals were judgmentally selected because of their role in the Town's financial operations.
- We determined whether the Town has experienced any significant fiscal concerns in 2024 by reviewing the Supervisor's December 2024 bank accounts' ending balance for unrestricted funds with financial activity pertaining to the general and highway funds and compared them to the 2025 fiscal year's budgeted appropriations for the general and highway funds to reflect the Town's ability to fund its adopted 2025 general and highway fund budgeted appropriations.

We conducted this performance audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample selected for examination.

Contact

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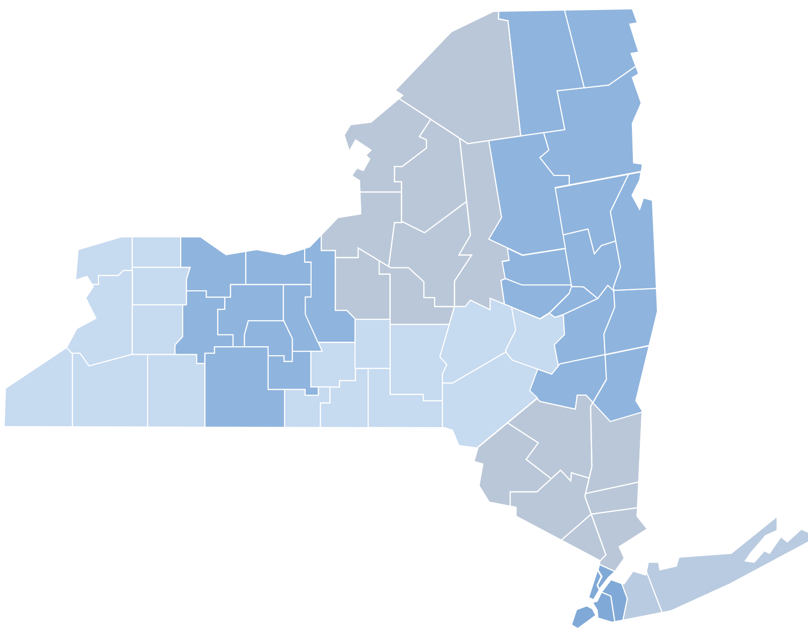

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