

People Centered Support Services, Inc.
Annual Financial Statements
For the Year Then Ended June 30, 2020

People Centered Support Services, Inc.
Annual Financial Statements
For the Year Ended June 30, 2020
With Supplemental Information Schedules

CONTENTS

	Statement	Page
Independent Auditors' Report		1
Balance Sheet	A	3
Statement of Income and Retained Earnings	B	4
Statement of Cash Flows	C	6
Notes to the Financial Statements		7

OTHER SUPPLEMENTARY DATA

	Schedule	Page
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer	1	12
Report on Compliance and Other Matters and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>		13
Schedule of Findings and Questioned Costs	2	15
Summary of Prior Year Findings	3	17
Corrective Action Plan		18

WADE & PERRY
Certified Public Accountants
A Professional Accounting Corporation
Members: AICPA/ Society of LCPA's

Independent Auditor's Report

Board of Directors of
People Centered Support Services, Inc.
Ruston, Louisiana 71270

Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activities of People Centered Support Services, Inc. ("Company"), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Company's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of the Company, as of June 30, 2020, and the respective changes in financial position and where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

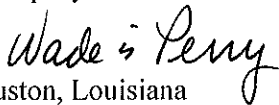
Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Company's basic financial statements. The schedule of compensation, benefits and other payments to agency head is presented for the purpose of additional analysis and is not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated February 5, 2021, on our consideration of the Company's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of the testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Company's internal control over financial reporting and compliance.



Ruston, Louisiana
February 5, 2021

People Centered Support Services, Inc.
Balance Sheet
As of June 30, 2020

ASSETS

Current assets:	
Cash and cash investments	\$222,987
Accounts receivables-trade	89,751
Total current assets	<u>312,738</u>
Non-current assets:	
Due from related party	72,892
Due from shareholder	0
Other assets	1,991
Capital assets (net of accumulated depreciation)	180,119
Total Non-current assets	<u>255,002</u>
TOTAL ASSETS	<u><u>\$567,740</u></u>

LIABILITIES AND STOCKHOLDER'S EQUITY

Current Liabilities:	
Cash overdraft	\$0
Accounts, salaries, and other payables	58,493
Accrued liabilities	93,480
Current portion of loan and note payable	0
Total current liabilities	<u>151,973</u>
Noncurrent liabilities	
Loans payable	<u>382,348</u>
Total noncurrent liabilities	<u>382,348</u>
Total liabilities	<u>534,321</u>
Stockholder's Equity	
Common stock, no par value, 5,000 shares authorized, 100 shares issued and outstanding in 2020	5,000
Capital - Shareholder	0
Distributions/Repayments	(100,553)
Net income	128,972
Total Stockholder's Equity	<u>33,419</u>
TOTAL LIABILITIES AND STOCKHOLDER'S EQUITY	<u><u>\$567,740</u></u>

The accompanying notes are an integral part of this statement.

People Centered Support Services, Inc.
Statement of Income and Retained Earnings
For the Year Ended June 30, 2020

REVENUES	
Vocational	\$31,613
Medicaid	2,414,530
Personal care attendant - OCDD	53,091
Self-generated income	77,121
Other revenues	<u>28,255</u>
TOTAL REVENUES	<u>2,604,610</u>
EXPENSES	
Licenses and permits	1,750
Auto expenses	18,346
Postage	613
Telephone	24,693
Rent	21,899
Travel & Entertainment	39,595
Miscellaneous expense	18,955
Repairs and maintenance	8,934
Supplies	20,639
Utilities	21,749
Accrued payroll adjustment	(2,684)
Consumer wages	24,077
Consultants	16,269
Depreciation	18,297
Salaries & wages	1,790,184
Payroll taxes	161,596
Post-retirement expenses	787
Bad debt expense	45,886
Insurance	189,620
Management fee allocation	<u>(39,003)</u>
TOTAL EXPENSES	<u>2,382,202</u>

(Continued)

See accompanying auditor's report and notes to financial statements.

People Centered Support Services, Inc.
Statement of Income and Retained Earnings
For the year ended June 30, 2020

Operating Income	\$222,408
NON-OPERATING INCOME (Expense)	
Interest expense	(18,140)
Non-allowable expenses	(82,879)
Rent income	6,600
Interest income	983
TOTAL NON-OPERATING INCOME (Expense)	<u>(93,436)</u>
NET INCOME	128,972
Stockholder's equity less common stock, beginning	0
Distributions, current year	<u>(100,553)</u>
Stockholder's equity less common stock, ending	<u>\$28,419</u>

See accompanying auditor's report and notes to financial statements.

People Centered Support Services, Inc.
Statement of Cash Flows
For the Year Ended June 30, 2020

Cash Flows from Operating Activities	
Receipts from customers and users	\$2,758,088
Receipts from related party	36,451
Payments to suppliers	(758,382)
Payments to employees	(1,790,184)
Payments to related party	0
Net Cash Provided by Operating Activities	<u>245,973</u>
Cash Flows from Noncapital Financing Activities	
Increase in LOC - operations loan	0
Non-allowable expenses	(82,879)
Current year distribution to shareholder	(100,553)
Net Cash Provided (Used) by Noncapital Financing Activities	<u>(183,432)</u>
Cash Flows from Capital and Related Financing Activities	
Purchase of assets	(21,525)
Increase in loan payable	382,347
Principal paid on capital debt	(257,048)
Interest paid on capital debt	(18,140)
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>85,634</u>
Cash Flows from Investing Activities	
Rent income	6,600
Interest income	983
Net Cash Provided by Investing Activities	<u>7,583</u>
Net Increase in Cash and equivalents	155,758
Cash and equivalents, Beginning of Year	<u>67,229</u>
Cash and equivalents, End of Year	<u><u>\$222,987</u></u>
Reconciliation of Operating Income to Net Cash Provided (used) by Operating Activities	
Operating income	\$222,408
Depreciation expense	18,297
(Increase) decrease in accounts receivable	153,778
(Increase) decrease in due from related party	36,451
(Increase) decrease in other assets	(300)
Increase (decrease) in accounts payable	(179,963)
Increase (decrease) in accrued liabilities	(4,698)
Net Cash Provided by Operating Activities	<u><u>\$245,973</u></u>
Reconciliation of total cash and cash investments:	
Current assets - cash and cash investments	<u>\$222,987</u>
Total cash and cash investments	<u><u>\$222,987</u></u>

The accompanying notes are an integral part of this statement.

People Centered Support Services, Inc.
Notes to the Financial Statements
For the Year Ended June 30, 2020

INTRODUCTION

People Centered Support Services, Inc.'s (an S corporation) primary business activity is to provide services by qualified staff to the targeted or waiver population to assist them in gaining access to the full range of needed services including medical, social, emotional, and other support services. The Company has one location in Ruston, Louisiana. The Company is a corporation which incorporated on March 17, 1999.

Method of Accounting

The books and records are accounted for using the accrual basis of accounting. Revenues are recognized when they are earned, and expenses are recognized when they are incurred.

Cash Equivalents

Cash equivalents consist of short-term, highly liquid investments which are readily convertible into cash with an initial maturity of three months or less.

Receivables

The Company uses the direct writeoff method of recognizing bad debts. Management considered all accounts receivable at June 30, 2020 to be fully collectible, therefore no allowance for doubtful accounts was recorded. Although the direct write-off method is not in accordance with generally accepted accounting principles (GAAP), it approximates GAAP if all material doubtful accounts have been written off and the Company does not anticipate a significant increase in bad debts.

Fixed Assets

Fixed assets are stated at cost. Depreciation is computed using the, straight-line method over the estimated useful lives with respect to major classes of depreciable assets as follows:

Furniture and equipment	3 - 10	years
Vehicle	5	years
Building	27 ½	years

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

2. CASH AND CASH EQUIVALENTS

At June 30, 2020, the Company has cash and cash equivalents (book balances) totaling \$222,987 as follows:

People Centered Support Services, Inc.
Notes to the Financial Statements
For the Year Ended June 30, 2020

Demand deposits	\$222,987
Time deposits	<u>0</u>
Total	<u><u>\$222,987</u></u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At June 30, 2020, the Company has \$296,798 in deposits (collected bank balances). These deposits are secured from risk by \$250,000 of federal deposit insurance and \$0 of pledged securities held by the custodial bank in the name of the fiscal agent bank. (GASB Category 3). The remaining balance is exposed to custodial credit risk because it is uninsured and not collateralized with securities held by the pledging financial institution.

3. PROPERTY AND EQUIPMENT

The following is a schedule of additions and deletions for the year ended June 30, 2020:

	<u>Balance</u> <u>6/30/19</u>	<u>Adjustment</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>6/30/20</u>
Equipment	\$137,969		\$16,287		\$154,256
Vehicle	173,398		5,238		178,636
Building	254,000				254,000
Less accumulated depreciation	<u>(388,476)</u>		<u>(18,297)</u>		<u>(406,773)</u>
Total	<u><u>\$176,891</u></u>	<u><u>\$0</u></u>	<u><u>\$3,228</u></u>	<u><u>\$0</u></u>	<u><u>\$180,119</u></u>

4. COMPENSATED ABSENCES

Sick leave is earned by full-time employees at the rate of 1.85 hours per pay period. Sick leave may be accrued but when the balance is greater than 48 hours, the Company buys back the excess hours. Personal leave is earned by full-time employees at the rate of 3.08 hours per pay period or 4.62 hours per pay period after 5 years of employment. Personal leave may be accrued but when the balance is greater than 80 hours after 5 years of employment, the Company buys back the excess hours.

Accrued compensated absences consist of unpaid sick leave and personal leave as follows:

Sick leave	\$15,953
Personal leave	<u>30,508</u>
Total	<u><u>\$46,461</u></u>

People Centered Support Services, Inc.
Notes to the Financial Statements
For the Year Ended June 30, 2020

5. LEASES

The Company leases property under a 60-month lease with an option to extend for five years. The Company leases two copiers, each for 48 months. Lease expense was \$21,899 for the year ended June 30, 2020. For the year ended June 30, 2020, the Company did not have any capital leases.

6. PROGRAMS

The organization's principal programs and primary funding sources are:

Adult Habilitation - this program's income is derived from the Louisiana Department of Health and Hospitals. These funds are used to train clients in vocational and pre-vocational activities and supportive services.

Vocational Rehabilitation - this program's income is derived from the Department of Social Services, Office of Louisiana Rehabilitative Services. This program provides vocational training support to clients placed in jobs within the community.

Supported Work Contracts - this program's income is derived from services by clients which include janitorial and other contracts.

Supported/Independent Living - this program's income is derived from the Louisiana Department of Health and Hospitals. This program helps the individual clients become more independent by providing support and training in their residences within the community.

Personal Care Attendant - this program's income is derived from the Louisiana Department of Health and Hospitals. This program provides support and training for individuals in satisfying their own personal needs.

7. RELATED PARTY TRANSACTIONS

The related parties consist of one company with common ownership and one non-profit company whose executive director is the Company's 100% stockholder. The following is a summary of the due from related party transactions for the year ended June 30, 2020:

Balance, June 30, 2019	\$45,886
Management fee allocation	39,003
Loans to/from related parties	1,754
Forgiven debt	(45,886)
Repayments	(5,290)
Credit card charges	2,852
IRA Contributions	10,838
Imputed interest @ 2%	983
Balance, June 30, 2020	<u>\$50,140</u>

People Centered Support Services, Inc.
Notes to the Financial Statements
For the Year Ended June 30, 2020

8. STOCKHOLDERS' EQUITY

	<u>Common Stock</u>	<u>Distributions to date</u>	<u>Retained Earnings</u>	<u>Total Stockholders' Equity</u>
July 1, 2019	\$5,000	(\$2,423,910)	\$2,423,910	\$5,000
Distributions/contributions		(100,553)		(100,553)
Net Income			128,972	128,972
June 30, 2020	<u>\$5,000</u>	<u>(\$2,524,463)</u>	<u>\$2,552,882</u>	<u>\$33,419</u>

9. SCHEDULE OF REVENUE

	<u>State</u>	<u>Fees for Services</u>	<u>Total</u>
Adult services	\$32,430	\$410,013	\$442,443
Residential services		73,178	73,178
Personal Care		<u>2,073,220</u>	<u>2,073,220</u>
Total	<u>\$32,430</u>	<u>\$2,556,411</u>	<u>\$2,588,841</u>

10. RISK MANAGEMENT

The Company is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. To handle such risk of loss, the Company maintains commercial insurance policies covering its vehicles, professional liability and surety bond coverage. No claims were paid on any of the policies which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended June 30, 2020.

11. RETIREMENT SYSTEMS

All employees of the Company who earn \$5,000 per year minimum are eligible to be members of a single-employer defined contribution retirement plan after two full years employment. This retirement plan is self-directed through American Funds. It is a SIMPLE IRA with the Company matching up to 3% of gross payroll. Currently, there is one employee participating. Total contributions were \$623 and or \$623 for the employee and employer, respectively.

12. DATE OF MANAGEMENT REVIEW

The Company has evaluated subsequent events through February 5, 2021, the date which the financial statements were available to be issued. Management is not aware of any significant subsequent event as of this date.

The Covid-19 outbreak in the United States and our state has caused business disruption through mandated and voluntary closings of businesses. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the closings and whether those closings will precipitate a wider economic recession. As a result, the related financial impact on the Company and the duration cannot be estimated at this time.

OTHER SUPPLEMENTAL INFORMATION

People Centered Support Services, Inc.
Schedule of Compensation, Benefits and Other Payments
to Agency Head or Chief Executive Officer
For the Year Ended June 30, 2020

Schedule 1

Agency Head Name: Gregory A. Scott

Purpose	Amount
Salary	\$75,078
Benefits-insurance	21,486

WADE & PERRY

Certified Public Accountants

A Professional Accounting Corporation

Members: AICPA/ Society of LCPA's

REPORT ON COMPLIANCE AND OTHER MATTERS AND ON
INTERNAL CONTROL OVER FINANCIAL REPORTING BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditor's Report

Board of Directors of
People Centered Support Services, Inc.
Ruston, Louisiana

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the business-type activities of People Centered Support Services, Inc. ("Company") as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Company's basic financial statements, and have issued our report thereon dated February 5, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Company's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, we do not express an opinion on the effectiveness of the Company's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs to be material weaknesses. 2020-3.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies. 2020-1 and 2020-2.

Compliance and Other Matters


As part of obtaining reasonable assurance about whether Company's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as items 2020-4.

Company's Response to Findings

The Company's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. The Company's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Ruston, Louisiana

February 5, 2021

People Centered Support Services, Inc.
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2020

A. Summary of Audit Results

1. The auditor's report expresses an unmodified opinion on the general purpose financial statements of the People Centered Support Services, Inc.
2. One instance of noncompliance material to the financial statements was disclosed during the audit.
3. One significant deficiency relating to the audit of the financial statements is reported in the Independent Auditor's Report on Internal Control.

B. Financial Statements Findings2020-001. Lack of segregation of duties

Condition: The Company does not have an adequate segregation of duties regarding its accounting and reporting system to maintain a complete system of internal control. This is a repeat finding.

Criteria: Considered good business practice to have segregation of duties wherever possible.

Cause: Small company with limited personnel available.

Effect: Potential misstatements in financial statements may not be detected and is at risk for fraud.

Recommendation: We recommend the Company implement a system of checks and balances. The bookkeeper should not write checks, post disbursements to the general ledger and reconcile the bank account. Segregation of duties should include collection of monies, recording deposits in general ledger, taking deposits to the bank, preparing checks and disbursements, signing checks, mailing checks, and reconciling the bank account.

2020-002. Inadequate internal controls for disbursements

Condition: Twenty-seven of 66 missing checks listed in the general ledger could not be located for examination. Five of 38 voided checks were not examined. This is a repeat finding.

Criteria: Internal controls should be set up for all areas.

Cause: All supporting documentation is not maintained in a central location.

Effect: Internal control violation and potential errors in payroll disbursements.

Recommendation: Maintain adequate support for all checks and disbursements in central location.

2020-003. Inadequate internal controls for payroll

Condition: Additional paychecks were issued for undocumented sick and vacation hours for employees. Three paychecks did not have documentation for hours paid. Two timesheets did not agree to hours paid

Criteria: Internal controls should be set up for vacation and sick hours earned and taken.

Cause: Small company with limited personnel available.

Effect: Internal control violation and potential errors in payroll disbursements.

Recommendation: We recommend the Company implement a system of checks and balances. The bookkeeper should not write checks, post disbursements to the general ledger and reconcile the bank account. Segregation of duties should include preparing checks and disbursements, signing checks, mailing checks, reconciling the bank account, and reconciling vacation and sick time from prior year to current year.

2020-004. Payroll taxes were not paid timely

Condition: Payroll tax liabilities were not paid timely.

Criteria: According to Circular E, employer's tax guide, the Company is required to make payroll tax deposits semi-weekly.

Cause: Bookkeeper did not make tax deposits timely.

Effect: Potential penalties and interest affecting cashflow of the Company.

Recommendation: We recommend the bookkeeper pay the payroll tax liabilities with each payroll according to the semi-weekly depositor schedule found in the employer's tax guide.

People Centered Support Services, Inc.
Summary of Prior Year Findings
For the Year Ended June 30, 2020

A. INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

2019-001. Lack of segregation of duties

Conclusion: Unresolved - see 2020-001

2019-002. Inadequate internal controls for disbursements

Conclusion: Unresolved - see 2020-002

2019-003. Inadequate internal controls for payroll

Conclusion: Unresolved - see 2020-003

2019-004. Payroll taxes not paid timely

Conclusion: Unresolved - see 2020-004

PEOPLE CENTERED SUPPORT SERVICES, INC.
1201 ATKINS ROAD
RUSTON, LA 71270
(318) 255-9105

CORRECTIVE ACTION PLAN
For the Year Ended June 30, 2020

People Centered Support Services, Inc. hereby submits the following corrective action plan as referenced in the Findings and Questioned Costs:

- 2020-001. Management agrees with the recommendations and intends to implement them immediately. Management will establish procedures to implement a review process to improve internal controls.
- 2020-002. The Company agrees with the recommendation and intends to implement them immediately. The bookkeeper has been replaced since January, 2020 and most of these issues were from before then.
- 2020-003. The Company agrees with the recommendation and intends to implement them immediately. The bookkeeper has been replaced since January, 2020 and most of these issues were from before then.
- 2020-004. The Company agrees with the recommendation and intends to implement them immediately. The bookkeeper has been replaced since January, 2020 and this issue has been resolved in the current year.