

SINGLE AUDIT AND OTHER COMPLIANCE REPORTS

Orlando Health, Inc. and Controlled Affiliates  
Year Ended September 30, 2020  
With Report of Independent Auditors

Ernst & Young LLP



Orlando Health, Inc. and Controlled Affiliates

Single Audit and Other Compliance Reports

Year Ended September 30, 2020

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Orlando Health, Inc. and Controlled Affiliates

Schedule of Expenditures of Federal Awards  
and State Financial Assistance

Year Ended September 30, 2020

| Federal/State Agency<br>Federal Program/State Project  | CFDA/<br>CSFA<br>Number | Contract/Grant Number/<br>Pass-Through Entity<br>Identifying Number            | Expenditures | Amount<br>Provided to<br>Subrecipients |
|--|-------------------------|--|--------------|--|
| <b>Federal financial assistance</b>  |                         |  |              |  |
| <b>U.S. Department of Health and Human Services:</b>   |                         |  |              |  |
| <b>Direct:</b>   |                         |  |              |  |
| Maternal and Child Health Federal Consolidated Programs  | 93.110                  | H17MC30728<br>5H17MC30728-03-00  | \$ 12,183    | \$ —                                   |
| Grants for School-Based Health Center Capital Expenditures   | 93.501                  | C12CS32698   | 98,512       | —                                      |
| COVID-19 Testing for the Uninsured   | 93.461                  |  | 3,091,574    | —                                      |
| <b>Pass-through program from:</b>  |                         |  |              |  |
| Florida Association of Healthy Start Coalitions, Inc.:<br>Maternal, Infant, and Early Childhood Home Visiting Grant      | 93.870                  | FL MIECHV Initiative Agreement<br>#13-14 FY1920<br>Amendment #01<br>X10MC32184 | 472,462      | —                                      |
| Ounce of Prevention Fund of Florida:<br>Promoting Safe and Stable Families   | 93.556                  | HF# 15-20-03 Amendment #11/<br>HF# 20-21-03 Amendment #1                       | 115,672      | —                                      |
| Temporary Assistance for Needy Families  | 93.558                  | HF# 15-20-03 Amendment #11/<br>HF# 20-21-03 Amendment #1                       | 744,348      | —                                      |
| Embrace Families:<br>Temporary Assistance for Needy Families   | 93.558                  | OROS019-1920/OROS019-2021<br>1901FLFOST  | 46,582       | —                                      |
| Total Temporary Assistance for Needy Families  |                         |  | 790,930      | —                                      |
| Child Abuse and Neglect State Grants   | 93.669                  | OROS019-1920/OROS019-2021<br>1901FLNCAN  | 4,208        | —                                      |
| Central Florida Cares Health System:<br>Block Grants for Community Mental Health Services                                | 93.958                  | ORH20 & ORH23 – Amendment III<br>B09SM010010/SM010010-17                       | 15,631       | —                                      |
| State of Florida, Department of Health:<br>Social Services Block Grant   | 93.667                  | COQXW/CP17A<br>G-1801FLSOSR<br>G-1901FLSOSR                                    | 548,812      | —                                      |
| Maternal and Child Health Services Block Grant to the States   | 93.994                  | COQWL/Amend III<br>B04MC30605  | 102,973      | —                                      |
| Florida Hospital Association:<br>National Bioterrorism Hospital Preparedness Program                                     | 93.889                  |  | 254,230      | —                                      |
| <b>Research and Development Cluster:</b>   |                         |  |              |  |
| <b>Direct:</b>   |                         |  |              |  |
| Department of Health and Human Services:<br>Extramural Research Programs in the Neurosciences and Neurological Disorders | 93.853                  | 2R01NS057676-06A1  | 525,678      | 129,166                                |
| <b>Pass-through program from:</b>  |                         |  |              |  |
| University of Florida:<br>Cardiovascular Diseases Research   | 93.837                  | UM1HL087366  | 929          | —                                      |

Orlando Health, Inc. and Controlled Affiliates

Schedule of Expenditures of Federal Awards  
and State Financial Assistance (continued)

| Federal/State Agency<br>Federal Program/State Project   | CFDA/<br>CSEA<br>Number | Contract/Grant Number/<br>Pass-Through Entity<br>Identifying Number                    | Expenditures   | Amount<br>Provided to<br>Subrecipients |
|---|-------------------------|--|----------------|--|
| <b><i>Federal financial assistance (continued)</i></b>  |                         |  |                |  |
| <b>U.S. Department of Health and Human Services</b>   |                         |  |                |  |
| <b>(continued):</b>   |                         |  |                |  |
| <b>Research and Development Cluster: (continued):</b>   |                         |  |                |  |
| <b>Pass-through program from: (continued):</b>  |                         |  |                |  |
| Emory University:   |                         |  |                |  |
| Extramural Research Programs in the<br>Neurosciences and Neurological Disorders   | 93.853                  | 1U24NS100673-02  | \$ 6,187       | \$ —                                   |
| The Charlotte-Mecklenburg Hospital Authority<br>d/b/a Carolinas Medical Center:   |                         |  |                |  |
| Research on Healthcare Costs, Quality,<br>and Outcomes  | 93.226                  | R01HS025979-02   | 54,063         | —                                      |
| Orange County Government Florida Health<br>Services Division:   |                         |  |                |  |
| Substance Abuse and Mental Health<br>Services Projects of Regional and<br>National Significance                               | 93.243                  | SP080299   | 95,417         | —                                      |
| Massachusetts General Hospital:   |                         |  |                |  |
| Allergy, Immunology, and Transplantation<br>Research  | 93.855                  | 5R01AI114552-04  | 15,219         | —                                      |
| Allergy, Immunology, and Transplantation<br>Research  | 93.855                  | 5R01AI127507-04  | 3,551          | —                                      |
| Total Allergy, Immunology, and Transplantation<br>Research  |                         |  | <u>18,770</u>  | <u>—</u>                               |
| <b>Total Research and Development Cluster</b>   |                         |  | <u>701,044</u> | <u>129,166</u>                         |
| <b>Total U.S. Department of Health and Human Services</b>   |                         |  | 6,208,231      | 129,166                                |
| <b>U.S. Department of Justice:</b>  |                         |  |                |  |
| <b>Pass-through program from:</b>   |                         |  |                |  |
| State of Florida Office of the Attorney General:  |                         |  |                |  |
| Crime Victim Assistance   | 16.575                  | VOCA-2019-Orlando<br>Health, Inc. – 00027<br>VOCA-2020-Orlando<br>Health, Inc. – 00544 | 812,728        | —                                      |
| Florida Department of Law Enforcement:  |                         |  |                |  |
| Edward Byrne Memorial Justice Assistance Grant  | 16.738                  | 2020-JAGC-OSCE-1-Y5-134  | 11,228         | —                                      |
| National Children’s Alliance:   |                         |  |                |  |
| Improving the Investigation and Prosecution of<br>Child Abuse and the Regional and Local<br>Children’s Advocacy Centers       | 16.758                  | ORLA-FL-AFCBT-PA20   | 2,828          | —                                      |
| Improving the Investigation and Prosecution of<br>Child Abuse and the Regional and Local<br>Children’s Advocacy Centers       | 16.758                  | ORLA-FL-TFCBT-PI20   | 4,459          | —                                      |
| Total Improving the Investigation and Prosecution<br>of Child Abuse and the Regional and Local<br>Children’s Advocacy Centers |                         |  | <u>7,287</u>   | <u>—</u>                               |

Orlando Health, Inc. and Controlled Affiliates

Schedule of Expenditures of Federal Awards  
and State Financial Assistance (continued)

| Federal/State Agency<br>Federal Program/State Project   | CFDA/<br>CSEA<br>Number | Contract/Grant Number/<br>Pass-Through Entity<br>Identifying Number | Expenditures         | Amount<br>Provided to<br>Subrecipients |
|---|-------------------------|---|----------------------|--|
| <b><i>Federal financial assistance (continued)</i></b>  |                         |   |                      |  |
| <b>U.S. Department of Justice (continued):</b>  |                         |   |                      |  |
| <b>Pass-through program from (continued):</b>   |                         |   |                      |  |
| Domestic Trafficking Victim Program   | 16.834                  | ORLA-FL-TFCBT-PI19  | \$ 8,643             | \$ –                                   |
| Domestic Trafficking Victim Program   | 16.834                  | ORLA-FL-SBP19   | 18,779               | –                                      |
| Total Domestic Trafficking Victim Program   |                         |   | <u>27,422</u>        | –                                      |
| <b>Total U.S. Department of Justice</b>   |                         |   | 858,665              | –                                      |
| <b>U.S. Department of Education:</b>  |                         |   |                      |  |
| <b>Pass-through program from:</b>   |                         |   |                      |  |
| State of Florida Department of Health:<br>Special Education – Grants for Infants and Families   | 84.181                  | COQZC Amendment #4, 5, 6, & 7<br>H181A170099                        | 1,512,527            | –                                      |
| <b>Total U.S. Department of Education</b>   |                         |   | <u>1,512,527</u>     | –                                      |
| <b>Total Federal Financial Assistance</b>   |                         |   | 8,579,423            | 129,166                                |
| <b><i>State Financial Assistance</i></b>  |                         |   |                      |  |
| <b>State of Florida, Department of Health:</b>  |                         |   |                      |  |
| Medical Services for Abused and Neglected Children  | 64.006                  | COQXW/CP17A/CSBOS/CP10S   | 1,043,212            | –                                      |
| Trauma Center Financial Support   | 64.075                  | TRA14   | 423,009              | –                                      |
| Children’s Special Health Care – Developmental<br>Evaluation                                    | 64.022                  | COQZC Amendments #4, 5, 6, & 7<br>H181A170099                       | 2,641,724            | –                                      |
| <b>Total State of Florida, Department of Health</b>   |                         |   | <u>4,107,945</u>     | –                                      |
| <b>Florida Department of Elder Affairs:</b>   |                         |   |                      |  |
| Alzheimer Interventions, Memory Disorder Clinics,<br>Brain Banks and Alzheimer Special Projects | 65.002                  | XZ912 – Amendment #1 &<br>Amendment #2                              | 222,801              | –                                      |
| <b>Department of Legal Affairs &amp; Attorney General:</b>                                      |                         |   |                      |  |
| Florida Network Children’s Advocacy Centers   | 41.031                  | 19/20-GR-CAC14/20/21-<br>GR-CAC14 & Amendment                       | 386,815              | –                                      |
| <b>Department of Children and Families:</b>   |                         |   |                      |  |
| Florida Network Children’s Advocacy Centers   | 60.124                  | 19-20-DCF-CAC-14  | 5,243                | –                                      |
| Pass-through program from Embrace Families:<br>Out-of-Home Supports                             | 60.074                  | OROS019-1920/OROS019-2021   | 9,600                | –                                      |
| <b>Department of Highway Safety and Motor Vehicles:</b>   |                         |   |                      |  |
| Child Abuse Prevention and Intervention License<br>Plate Project                                | 76.067                  | 19-20-LPVC-CAC-14/<br>20-21-LPVC-CAC-14                             | 3,421                | –                                      |
| Florida Network of Children’s Advocacy Centers<br>Voluntary Contribution                        | 76.123                  | 19-20-LPVC-CAC-14/<br>20-21-LPVC-CAC-14                             | 746                  | –                                      |
| <b>Total State Financial Assistance</b>   |                         |   | <u>4,736,571</u>     | –                                      |
| <b>Total Federal and State Financial Assistance</b>   |                         |   | <u>\$ 13,315,994</u> | <u>\$ 129,166</u>                      |

See accompanying notes.

# Orlando Health, Inc. and Controlled Affiliates

## Notes to the Schedule of Expenditures of Federal Awards and State Financial Assistance

September 30, 2020

### **1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards and state financial assistance (the Schedule) includes the federal awards programs and state financial assistance project activity of Orlando Health, Inc. and Controlled Affiliates (the System) and is presented on the accrual basis of accounting. The information in the Schedule is presented in accordance with the reporting and compliance requirements of Title 2 U.S. Code of Federal Regulation Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Funds* (Uniform Guidance), the Florida Single Audit Act (Section 215.97, *Florida Statutes*), and the State of Florida Department of Financial Services, Chapter 691-5, *Florida Administrative Code, State Financial Assistance*, Chapter 10.650, *Rules of the Auditor General*.

### **2. Reporting Entity**

The Uniform Guidance, Section 215.97, *Florida Statutes*, and Chapter 10.650, *Rules of the Auditor General*, set forth the audit and reporting requirements for federal awards and state financial assistance. The accompanying Schedule includes all federal and state awards expended by the System during the year ended September 30, 2020.

### **3. Indirect Cost Rate**

The System did not use the 10% de minimis indirect cost rate allowed by the Uniform Guidance.

### **4. Contingency**

Grant and project expenditures are subject to audit and adjustment. If any expenditures were to be disallowed by the grantor agency as a result of such an audit, any claim for reimbursement to the grantor agency could become a liability of the System. In the opinion of management, all grant and project expenditures included in the Schedule are in compliance with the terms of the grant and project agreements and applicable federal and state laws and regulations.



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## Report of Independent Auditors on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

The Finance and Audit Committee  
Orlando Health, Inc. and Controlled Affiliates

We have audited, in accordance with auditing standards generally accepted in the United States 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 Orlando Health, Inc. and Controlled Affiliates (the System), which comprise the consolidated balance sheet as of September 30, 2020, and the related consolidated statements of operations and changes in net assets, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 21, 2020.

### **Internal Control Over Financial Reporting**

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the System’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 financial statements. 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **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 results 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.

*Ernst + Young LLP*

December 21, 2020





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## Report of Independent Auditors on Compliance for Each Major Federal Program and State Financial Assistance Project; Report on Internal Control Over Compliance and Report on Schedule of Expenditures of Federal Awards and State Financial Assistance Required by the Uniform Guidance and Chapter 10.650, Rules of the Auditor General

The Finance and Audit Committee  
Orlando Health, Inc. and Controlled Affiliates

### **Report on Compliance for Each Major Federal Program and State Financial Assistance Project**

We have audited Orlando Health, Inc. and Controlled Affiliates' (the System) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* and the Department of Financial Services State Compliance Supplement that could have a direct and material effect on each of the System's major federal programs and state financial assistance projects for the year ended September 30, 2020. The System's major federal programs and state financial assistance projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

#### ***Management's Responsibility***

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its federal and state awards applicable to its federal programs and state financial assistance projects.

#### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the System's major federal programs and state financial assistance projects based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.650, *Rules of the Auditor General*. Those standards, the Uniform Guidance and Chapter 10.650 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance

with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state financial assistance project occurred. An audit includes examining, on a test basis, evidence about the System's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and state financial assistance project. However, our audit does not provide a legal determination of the System's compliance.

### ***Opinion on Each Major Federal Program and State Financial Assistance Project***

In our opinion, the System complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state financial assistance projects for the year ended September 30, 2020.

### **Report on Internal Control Over Compliance**

Management of the System is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the System's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program and state financial assistance project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and state financial assistance project and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.650, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the System's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program and state financial assistance project on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program and state financial assistance project will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program and state financial assistance project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.650. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards and State Financial Assistance  
Projects Required by the Uniform Guidance and Chapter 10.650, Rules of the Auditor  
General**

We have audited the consolidated financial statements of the System as of and for the year ended September 30, 2020, and have issued our report thereon dated December 21, 2020, which contained an unmodified opinion on those consolidated financial statements. Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards and state financial assistance projects is presented for purposes of additional analysis as required by the Uniform Guidance and Chapter 10.650, *Rules of the Auditor General*, and is not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the schedule of expenditure of federal awards and state financial assistance projects is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

*Ernst + Young LLP*

August 25, 2021

Orlando Health, Inc. and Controlled Affiliates

Schedule of Findings and Questioned Costs

Year Ended September 30, 2020

**Section I – Summary of Auditor’s Results**

**Financial Statements**

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

**Unmodified**

Internal control over financial reporting:

Material weakness(es) identified?

**Yes**

**X**

**No**

Significant deficiency(ies) identified?

**Yes**

**X**

**None reported**

Noncompliance material to financial statements noted?

**Yes**

**X**

**No**

**Federal and State Awards**

Internal control over major federal and state programs:

Material weakness(es) identified?

**Yes**

**X**

**No**

Significant deficiency(ies) identified?

**Yes**

**X**

**None reported**

Type of auditor’s report issued on compliance for major federal and state programs:

**Unmodified**

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) or Chapter 10.650, Rules of the Auditor General?

**Yes**

**X**

**No**

Orlando Health, Inc. and Controlled Affiliates

Schedule of Findings and Questioned Costs (continued)

Identification of major federal programs:

| CFDA Number(s) | Name of Federal Program or Cluster      |
|----------------|---|
| 16.575         | Crime Victims Assistance                |
| 93.558         | Temporary Assistance for Needy Families |
| 93.461         | COVID-19 testing for the Uninsured      |

Identification of major state programs:

| CSFA Number   | Name of State Program  |
|---|--|
| 64.022  | Children’s Special Health Care –<br>Developmental Evaluation |
| Dollar threshold used to distinguish between<br>Type A and Type B programs: | Federal awards: \$ 750,000<br>State awards: \$ 750,000       |
| Auditee qualified as low-risk auditee for<br>federal purposes?              | <u>  X  </u> <b>Yes</b> <u>          </u> <b>No</b>          |

**Section II – Financial Statement Findings**

No matters were identified.

**Section III – Federal and State Award Findings and Questioned Costs**

No matters were identified.

**Section IV – Management Letter and Summary Schedule of Prior Audit Findings**

No matters noted. A summary schedule of prior audit findings is not presented as there were no prior audit findings in either of the prior two years to be reported on.

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