STAFF REPORT

Report To:	Board of Supervisors	**Meeting Date:**	May 18, 2023

Staff Contact: Sheri Russell-Benabou, Chief Financial Officer

Agenda Title: For Possible Action: Discussion and possible action regarding recommendations of the Carson City Audit Committee to approve the completed remediation plans and remove findings from the Audit Findings Tracking Summary Report. (Sheri Russell-Benabou, srussell@carson.org)

Staff Summary: The completed remediation plans for various recommendations and findings have been presented and approved by the Audit Committee. Upon approval by the Board of Supervisors, the completed recommendations and findings will be considered closed and removed from the Audit Findings Tracking Summary Report maintained by the internal auditor and City staff.

Agenda Action: Formal Action / Motion   **Time Requested:** 10 minutes

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Proposed Motion
I move to approve the Audit Committee's recommendation as presented.

Board's Strategic Goal
Efficient Government

Previous Action
N/A

Background/Issues & Analysis
Eide Bailly LLP has been contracted by Carson City to provide internal auditor services from July 1, 2022, through June 30, 2025.

Staff has addressed the recommendations and/or findings contained in the Audit Findings Tracking Summary Report with remediation plans, described below. The internal auditor has validated remediation (as requested), and the Audit Committee is recommending closure of the following findings:

- Community Development - Items #2, #5 and #7
- IT Vulnerability Update - Items #2 through #6
- Preliminary Risk Assessment of Body Worn Camera Program Items #2 and #4
- Utility Billing Process Items #2, #3, and #5

Applicable Statute, Code, Policy, Rule or Regulation
N/A

Financial Information

Is there a fiscal impact? No

If yes, account name/number: N/A

Is it currently budgeted? No

Explanation of Fiscal Impact: N/A

Alternatives
Do not accept the recommendation and/or provide alternative direction to staff.

Attachments:
Audit Findings Summary 4-25-2023.pdf

Board Action Taken:

Motion: _____   1) _____   Aye/Nay

                                 2) _____   _____

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     (Vote Recorded By)

Carson City
Internal Audit Summary
Updated - 4/18/2023

Carson City - Audit Findings Tracking Summary Report (revised 4/18/2023)

Report Name	Report Submittal	AC/BOS Report Approval	Reporting Entity	Report Findings	Completed Findings	AC Approval	BOS Approval	Notes
Payroll Internal Controls Testing	7/27/2016	12/21/2017	Internal Auditor	2	2	8/8/2016	11/15/2018	
P-card Internal Controls Testing	7/27/2016	12/21/2017	Internal Auditor	2	2	8/8/2016	11/15/2018	
Small Works Projects Review	2/17/2017	12/21/2017	Internal Auditor	4	4	2/14/2017	12/21/2017	
Public Guardian Review	5/1/2017	12/21/2017	Internal Auditor	13	13	5/9/2017	11/15/2018	
Purchasing and AP Internal Controls Testing	7/6/2017	12/21/2017	Internal Auditor	12	12	7/12/2017	11/15/2018	
HTE Access Controls Testing	9/26/2017	12/21/2017	Internal Auditor	7	7	10/3/2017	12/21/2017	
FY 2014 CAFR	12/18/2014	12/18/2014	External Auditor	5	5	3/22/2016	12/18/2014	
FY 2015 CAFR	12/17/2015	12/17/2015	External Auditor	5	5	3/22/2016	12/17/2015	
Capital Projects Process Review	5/3/2018	8/20/2020	Internal Auditor	8	8	6/15/2020	8/20/2020	
Grants Audit	6/30/2018	9/30/2018	Internal Auditor	1	1	6/15/2020	8/20/2020	
Public Guardian Follow Up Review	5/3/2018	3/7/2019	Internal Auditor	8	8	5/10/2018	3/7/2019	
FY 2017 CAFR and Single Audit	11/30/2017	12/21/2017	External Auditor	4	4	5/10/2018	8/20/2020	
FY 2018 CAFR and Single Audit	12/6/2018	12/6/2019	External Auditor	3	3	6/15/2020	8/20/2020	
Temporary Staffing Audit	5/9/2019	5/6/2019	Internal Auditor	5	5	6/22/2021	10/3/2019	
Fire Department Overtime Audit	5/9/2019	10/3/2019	Internal Auditor	2	2	5/9/2019	10/3/2019	
FY2019 CAFR and Single Audit	12/5/2019	12/5/2019	External Auditor	1	1	6/15/2020	8/20/2020	
Cash Handling 2019	12/3/2019	1/6/2020	Internal Auditor	20	20	6/22/2021	8/20/2020	
Social Media Study	11/25/2019	1/6/2020	Internal Auditor	13	13	6/22/2021	10/6/2022	
HR Administration - Eligible EE Group Ins.	12/3/2019	1/6/2020	Internal Auditor	4	4	6/15/2020	8/20/2020	
AP and P-Card Audit Program	4/1/2020	3/4/2021	Internal Auditor	4	4	8/4/2020	3/4/2021	
IT Vulnerability Audit	10/30/2020	12/8/2020	Internal Auditor	10	10	3/8/2022	10/6/2022	
Fleet Audit	3/30/2021	3/30/2021	Internal Auditor	6	6	3/8/2022	7/7/2022	
Revenue and Receivables Audit	5/25/2021	6/22/2021	Internal Auditor	3	3	12/7/2021	7/1/2020	
Payroll Internal Controls Testing	11/22/2021	12/7/2021	Internal Auditor	3	3	3/8/2022	7/7/2022	
Community Development Department	6/29/2022	7/12/2022	Internal Auditor	8	1	7/12/2022		Recommending 3 items for closure
IT Vulnerability Retest Report	7/12/2022	9/13/2022	Internal Auditor	6	0	9/13/2022		Recommending 5 items for closure
Wireless Assessment (see separate report)	4/30/2022	10/6/2022	Internal Auditor	1	1	9/13/2022	10/6/2022	
Endpoint Security Assessment	4/30/2022	10/6/2022	Internal Auditor	2	2	9/13/2022	10/6/2022	
Prelim Risk Assess. Body Worn Camera Prog.	9/1/2022	9/13/2022	Internal Auditor	4	0	9/13/2022		Recommending 2 items for closure
Utility Billing Internal Audit	12/1/2022	1/24/2023	Internal Auditor	8	0	1/24/2023		Recommending 3 items for closure
Total (including archived reports)				174	149			

Legend:
 Report Submittal = date report submitted to City
 BOS Report Approval = date report adopted by BOS
 Reporting Entity = organization that prepared the report
 Report Findings = number of findings in the report
 Completed Findings = number of findings completed by management
 AC Approval = Audit Committee approval of completed findings
 BOS Approval = Board of Supervisors approval of completed findings
 Notes = notes about findings

Finding Corrected?

Y	Findings Addressed - Audit Committee closed
P	Partially Addressed items
N	Not yet addressed

Y	For Discussion today

Item No.	BOS Closure	Finding	Recommendation	City - Remediation Plan (Course of Action & Expected Benefits)	Finding corrected? (Y, N, Partial)	Expected Compl. Date	Actual Compl. Date	Auditor Validation (Y,N)	Status Comments
1		Entergov has tripled the amount of data entry involved in processing a business license when compared to the legacy system. A poorly executed customer interface on the portal coupled with the inability to require payment prior to permit issuance caused the shutting down of the customer portal. Business licenses issued can be issued without payment and credits to potentially fictitious customers can go undetected, creating an opportunity for fraud and potential lost revenue for the City.	The City should continue to work with Energov to determine if the necessary updates can be made to improve efficiency, incorporate preventative controls, and features that will help effectively service customers. Alternatively, if there is no resolution with Energov, then the City should look into alternative software solutions.	Community Development has met with IT and IT is currently working with Energov to determine if resolution of the issues is feasible. If not, the staff will investigate alternative systems. Staff has underfilled a position to hire a consultant in anticipation of not being able to resolve issues. Community Development has set a date of January 1, 2023 and the Director will be the lead in working with the consultant.	N	1/1/2024			The system upgrade went live in August 2022 and there was a learning curve as staff needed to learn the capabilities of the new system. That said, there are still issues including the search function being difficult and automation that creates challenges such as the automatic creating of invoicing during a renewal. Concerns with preventative controls and customers not being able to use the portal continue and staff has not been able to work on these matters. Additionally, staff has not been able to hire a consultant as it needed to understand the function of the upgraded system and work with it so as to understand capabilities and limitations.
2		Business license fees list on the website is not complete per CCMC 4.04.020, it is missing Fictitious Filing Fees $20 and Technology Fees of $5.	The Director should work to provide an updated list of business fees to the customers for transparency on the website.	The fees can be added to the portion of the website that addresses business license fees as well as included on other materials associated with business license fees. Planning Manager will be responsible.	*Y*	1/1/2023	11/30/2022		These fees have been added to the website.
3		There is a lot of great information in the full report. This finding has to do with whether or not the City should continue to outsource with Charles Abbott (CAA). There isn't enough data regarding time CAA spends on their services to fully understand all the costs of each Building Permit.	Recommendation is that the City should use the benchmarking data as well as obtain further data on the number of hours each permit takes to process from intake, plan review, permit issuance, inspections, re-inspections, etc., in order to determine if we should continue outsourcing, move to a hybrid approach, or insource all together.	The current contract will expire in August 2024. By July 2023 the Director should provide an analysis to the City Manager/ Board of Supervisors relative to the recommendation to insource, continue outsourcing, or utilizing a hybrid approach. This will provide the City with a year to determine the preferred structure.	N	7/1/2023			
4		It was noted that there was a lack of monitoring of performance metrics as required by the City's contract with CAA. For example: permit transaction reports are attached to monthly invoices, however, the City does not monitor for timeliness of permit related activities or accuracy of the Permit fee calculations. There is also no formal customer feedback process or means of sharing unsolicited feedback with the Director.	Director should enforce the contract requirement for CAA to provide monitoring information to the City. The City and CAA should establish a customer feedback loop. Additionally the City should consider an independent audit of the consultants performance. Lastly, a quarterly or annual trend analysis of reported issues should be created and shared with the Director.	CAA typically does not have sole responsibility for a building permit's review. The delay could come from a City department. Director will work with City Manager's office on customer survey's both internal and external to the City. Reporting and surveys will be Director's responsibility.	N	7/1/2023			The Community Development Director conducts a builders round table quarterly. At the August 9, 2022 round table, the Director requested feedback from the development community regarding all aspects of development review. Input was related to ministerial permit plan check, energov, and "culture" issues including a lack of coordination. The Director is creating public / private partnerships to address these concerns. Additionally, a new Building Official began work in November 2022. This has created an opportunity to work with the consultant to identify opportunities for improvement.

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5		Reinspection fee was not charged for FY 2021 and 2022 resulting in losses to the City of $33,000 and $17,000 respectively. There were many instances where the Final Inspection was performed, but the permit was canceled, and auditor was unable to determine the cause for such a late cancellation.	Director should require that re-inspection fees are charged to ensure the City receives payment for work performed. Director should also determine why there were 199 permits in 2021 and 84 permits in 2022 that a final inspection was noted, but no permit was issued.	Director will work with CAA to ensure they start charging the reinspection fee. Director also agrees to look into the canceled permits where inspections occurred by September 30, 2022 and report out to the City Manager, and Audit Committee.	*Y*	9/30/2022	9/30/2022		The building division has been directed to charge re-inspection fees. We were not able to identify "cancelled" permits where inspections occurred. But, we are in agreement with the consultant that should not occur.
6		Building Division has not evaluated the cost of its services in 15 years to determine if the fee fully covers the costs. There is currently no reliable data on how much in employee and CAA time it takes to issue a Permit. National Association of Home Builders has stated that construction permit fees are typically 1.7% of total project cost, but City per Permit cost only came to .48% of total project costs.	As an enterprise fund building permit fees should be designed to cover all direct costs. City should use the information contained in the report to help with a cost of service study. A review of expenses should also be done to determine that appropriate and legitimate expenses are properly reported.	Community Development staff does not have the skill set to pursue this recommendation, and we would need to outsource a consultant to pursue this task. Director is watching the fund closely to make sure that non-building related activities are not paid out of this fund.	N	1/1/2024			Existing staff does not have the skill set to pursue this recommendation. No action to contract for this task has been pursued. Director feels a determination as to whether or not to continue with Charles Abbott would need to be completed first. Then pursue a possible fee study.
7		CAA contract states that the Building Official with CAA is to provide building code enforcement. Based on interviews and discussions with Director and Building Official, CAA is not providing building code enforcement.	Director and possibly DA should enforce the contract language related to code enforcement and work to come to a resolution with CAA.	Director, DA's office and Building Official are scheduled to meet in August 2022 to further discuss.	*Y*	11/1/2022	11/1/2022		The consultant agrees that enforcement of the International Property Maintenance Code is part of its responsibilities and is performing in that role.
8	10/6/2022	Final Plan Review doesn't include all Department Final Sign-off, which causes plan delays when inspectors note that final reviews were not signed off.	Process workflow should be implemented to address version controls, for resubmittals of the plans to all plan reviewers to ensure a newer version of the plan is rerouted to all relevant parties for final review.	Director will request that CAA implement a workflow process that addresses the version controls and final reviews sign-off.	Y	9/1/2022	8/6/2022		Community Development has reviewed the workflow in energov to verify no one is dropped off the review and the permits techs are implementing

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		NOTE: 103 - Original Report - RETEST - 27 Remediated, 73 partially remediated, only 2 not remediated.						
1		Update all systems that are currently running on unsupported operating systems: Lack of support implies that no new security patches for the product will be released by the vendor. As a result, the unsupported operating systems are likely to contain security vulnerabilities. These systems should either be updated to run a supported operating system or shut down in order to protect the security, availability, and integrity of Carson City's infrastructure and data.	Staff is actively working on updating outdated systems and adjusting operations to be in line with industry best practices, such as automatic updates based on how critical a system is. Some legacy systems that cannot be updated will be isolated using a combination of identity based access rules and network security zones to mitigate the risk of their ongoing operation. Some of these systems may be decommissioned if our customer agency's business needs support this outcome. This will increase security, availability, and integrity of Carson City's infrastructure and data.	P	6/30/2025			Decision needs to be made by the System / Software owner for a replacement. Funding will be needed to replace systems and the infrastructure to support any new system. Some systems do not have upgrade path leading to a full replacement. Some systems have be scheduled for replacement in 2025. Example: Tiburon
2		Implement and enforce implementation of change control across all systems: Misconfiguration and insecure deployment issues were discovered across various systems. The vulnerabilities that arose can be mitigated through the use of change control processes on all systems.	Most issues identified in the external test were expected. Some sites do not use encryption as they don't warrant it with their purpose, others host apps that there are very few options for replacing/updating. Staff has implemented system hardening processes on many systems and will continue to expand on those efforts. Staff is working towards robust change management procedures that could prevent a misconfiguration from occurring as a standard risk management step. Staff's current approach requires a scope of work and review by at least two employees when performing work on critical infrastructure.	*Y*	12/31/2022	1/31/2022		Change Control Policy and Processes implemented January of 2022. Current records state process began in January 2022 within Manage Engine.
3		Implement a patch management program: Operating a consistent patch management program per the guidelines outlined in NIST SP 800-40 is an important component in maintaining good security posture. This will help to limit the attack surface that results from running unpatched internal services.	Staff has deployed tools such as inventory, deployment, and recently endpoint management software (EMS) to assist with this effort. Inventory and deployment systems allow staff to track and update software. EMS allows staff to scan endpoints for known security issues that require a patch and force the patch to be installed as part of network policy. Staff is continually working towards further automating and integrating these tools into our workflow. At last count our inventory of applications has more than 6251 software packages and components, which makes this an evergreen maintenance item for staff, requiring much in the way of time and resources.	*Y*	6/30/2025	12/16/2022		Current process is Patch, Reboot, and Scan is performed on the end units the last Thursday of each month and servers the last Wednesday of each month. There are exclusions for high risk and Public Safety units and servers. Reference recommendation #1 for High Risk Legacy systems.
4		Change default credentials upon installation: To reduce the risk of security breaches through default credentials which have been left configured on network devices, it's best to implement a process to change the passwords, and if possible, account names, when new equipment is installed.	Staff will change the identified systems with default credentials where possible. Some examples identified by the audit do not support credentials for their regular operation. For these devices, staff is working towards isolating in a similar fashion to devices that cannot be reasonably patched as a compensating control.	*Y*	6/30/2022	7/26/2022		SOP Created - System Hardening Process has been established which contains Peer Review. Policy is in Policy Tech.

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5		Conduct regular vulnerability assessments: As part of an effective organizational risk management strategy, vulnerability assessments should be conducted on a regular basis. Doing so will allow the organization to determine if the installed security controls are installed properly, operating as intended, and producing the desired outcome. Consult NIST 800-30 for guidelines on operating an effective risk management program.	Staff believes that regular third party auditing of IT systems is valuable and will contribute to increased security of Carson City systems and data. Performing audits such as this one regularly would likely require additional resources to obtain the audit and then act upon the results of the audit in a timely fashion.	*Y*	11/1/2021	11/1/2021		SOP Created - System Hardening Process has been established which contains Peer Review. Policy is in Policy Tech.
6		Recommend remediation scanning be performed: Based on the number of issues identified we would recommend Carson City IT staff work toward remediating issues working on the most critical items first. Retesting should be performed within 6 months of this report.	Some issues identified in this report require a small effort to remediate and staff will remediate them in a timely fashion. Others are systemic issues that have already been identified by staff and require large-scale efforts to address in the long term. Additional resources would contribute towards addressing all of the identified issues in a more timely fashion.	*Y*	4/30/2022	4/30/2022		Comment - This is the retest - 1 year after initial report.

Note: In this audit staff gave maximum access to the auditors to simulate an attacker gaining access to a sensitive area of the network. Many of the identified issues were discovered because we bypassed our usual security controls to allow the penetration tester greater access. The findings are valuable, but do not necessarily represent vulnerabilities that could be exploited from any part of the City network. FINDINGS ARE OBFUSCATED, AS TO NOT PROVIDE A ROAD MAP TO WHERE ISSUES ARE; THEREFORE, TOTAL FINDINGS ARE NOTED, BUT SUMMARIZED HERE.

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1		The Sheriff's Office should establish a process that ensures all officers responding to 911 dispatch calls and all self-initiated activities requiring dispatch notification have a BWC video. Additionally, performance metrics and goals should be established for Body Worn Camera ("BWC") activation.	Sheriff is reviewing Axon and other performance products, and will need to build performance metrics and goals.	N	7/1/2023			
2		The Sheriff's Office should update their BWC policy to address when the video upload and categorization is to occur. Additionally, the Sheriff's Office should perform routine monitoring of the uploads and the categorization of videos for completeness and accuracy. Lastly, performance metrics and goals should be established for BWC uploads and categorization of videos.	Sheriff's office agrees and will incorporate into policy instruction when to upload and categorize video from a BWC.	*Y*	10/30/2022	10/20/2022		As of 10/20/2022, the BWC policy indicates that after every shift, or as soon as practical, the deputy should cause the BWC to be downloaded and charged as prescribed by the manufacturer.
3		The Sheriff's Office should continue to roll out the BWC program's Early Warning Policy to comply with NRS 289.823. Furthermore, the policy should implement a system and methodology to monitor the BWC video for compliance with the BWC program and policy, and identification of opportunities for improvement to include all uniformed personnel with BWC devices, including the Jailors. This should include an evaluation of the total reviews that need to be completed in order to be statistically significant in comparison to the total of BWC footage of each uniformed personnel with a BWC device or other means of how supervisors chose videos for review, such as utilizing the feature within the Axon software that aids in the random selection of the videos for review. Lastly, the supervisor's monitoring of the videos should also be reviewed for compliance with set methodology and intent of the program and related policies.	The Sheriff's Office has established policy to address the Early Warning Policy, as per NRS 289.823. The implementation of Performance Measures will address the recommendations above. Detention officers are not required to have BWC; however, they have been issued to provide additional audio/visual documentation and record of events. An internal work group will address and publish a policy for camera use within the jail.	N	7/1/2023			
4		Review and update the current BWC policy to reflect current operating practices and alignment with NRS 289.830. Specifically, the policy should be updated to include disciplinary actions.	BWC policy is currently in review as a natural course of implementing the in-car camera as well as the early warning polices. Although not specifically mentioned in the BWC policy, it is a violation of Standards of Conduct for an employee's, "Failure to operate a portable recording device as required by the Office and/or editing or erasing any portion of a recording". See policy 339.5.8.(J). Discipline for the violation can range from a warning up to and including termination.	*Y*	10/30/2022	10/30/2022		The BWC policy was reviewed based on this specific recommendation. After assessment it was decided that the current policy format is sufficient; potential discipline for any and all policy violations are covered under Policy 339 - Standards of Conduct

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1		Finding: Several Tyler Munis conversion issues such as missing information, customers are not able to see their tier level, and e-mailed bills is not working consistently have been a problem. Recommendation: The Utility Billing Division should continue tracking the occurrence of these issues and notify Tyler Munis Support to resolve the ongoing issues.	Scanning issues should be resolved with Munis by July 1, 2023. Visibility of the Tiers has been corrected as of the date of the report, and E-mail issues will be ongoing with Munis until a solution is reached.	N	7/1/2023			
2		Finding: No approval of Customer Adjustments. Recommendation: We recommend follow-up be performed of the implemented workflows to confirm review of the approvals for adjustments of $2,000 and above have the proper approval document in Munis.	Director's electronic approval of adjustments over $2,000 has been set up in munis. The Director is notified of adjustments over $2,000 via e-mail and he approves the adjustment in Munis before it is processed. Additionally, any adjustment over $2,000 made prior to October 2022 has the proper documentation attached to the account file in TCM.	*Y*	1/1/2023	1/1/2023		This has been completed immediately and is working as intended.
3		Finding: Billing Adjustment codes do not have a clear policy, nor are they used consistently. Recommendation: We recommend that a Billing Adjustment Policy be established and procedures which include a review for prior billing adjustments, how many are allowed for a specific issue, and which code should be used in which instance. City should require the customer to provide proof that the problem has been resolved such as an invoice or receipt for leak adjustment.	Historically, Public Works has allowed 1 adjustment "per incident" on a customer account, this does allow a customer to receive more than one adjustment over a period of time. Various reason codes exist in the system and early on, there were inconsistencies in their use. The Director and Business Manager will establish a policy and an adjustment code guideline. Currently the customer requests for adjustment must be in writing and provide a receipt for repairs; however, if the homeowner fixes their own leak, Public Works will not allow the adjustment until usage returns to normal.	*Y*	3/1/2023	2/24/2023		This has been completed.
4		Finding: Water Meter no Read Errors. Recommendation: The City should perform a cost benefit analysis to determine whether implementing an Advanced Metering Infrastructure (AMI) system is more cost beneficial to the City.	Agree, a cost benefit analysis will be performed and if a benefit can be realized, Public Works will develop a timeline and a cost of implementation. The Water Utility Manager will oversee this process and get it completed by July 1, 2023.	N	7/1/2023			
5		Finding: Identified 152 accounts with no water consumption for 14 consecutive months. Recommendation: We recommend the City implement a policy and procedure to monitor and review active accounts with zero consumption annually. Cost Benefit analysis of maintaining meters, meter technician's time in verifying and validating that meters are working, and Utility Billing Specialist's time in reviewing zero consumption reports.	Agree, the department business manager will create a policy and procedure for monitoring and the Fiscal Analyst will perform a cost-benefit analysis.	*Y*	3/1/2023	3/15/2023		This has been completed.

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6		Finding - Reconciling of customer activity has not been performed since Munis went live. 4629 accounts were identified which were not billed at least one of the services, Water, Wastewater or Stormwater. Recommendation: A reconciliation of customer activity should be performed annually. GIS Mapping may help as certain areas of the City do not have access to Water, they are on their own well, etc.	Every property is different, and the standard Water/Wastewater/Stormwater Services provided. Residential Properties are treated differently from commerical and vacant lots are different that developed lots. Properties on well and/or septic are different as well. That being said, Carson City will hire an outside consultant to assist in the audit of the Utility Billing accounts.	N	8/1/2023			
7		Finding: Waste of Water Violation Recommendation: We recommend that the City perform benchmarking of other municipalities waste of water violations and penalties.	The Municipal Code must be reviewed and updated before new fees can be implement. Public Works will work with the DA's office to review surrounding municipalities and propose any changes needed.	N	7/1/2023			
8		Finding: Opportunities exist to reduce the cost of billings by sending electronic bills to customers instead of paper bills. Recommendation: Confirm and work with customers on how they want to receive their bill. Additionally, work with Treasurer on how they can increase the use of credit card payment, as opposed to processing checks.	Agreed, it would be more efficient and cost effective to send out electronic bills, but encouraging customers to sign-up may be difficult, as Carson has an older population that prefer to receive paper bills and current technical issues, such as stated in finding #1. Treasurer will perform a cost benefit analysis on credit card payments vs. checks, but again, we can not require payments be made a certain way.	N	11/1/2023			