

**Mid-Iowa Planning Alliance**

**Request for Proposal  
Professional Audit and 990  
Services**

Mid-Iowa Planning Alliance

939 Office Park Road  
Suite 306  
West Des Moines, IA 50265

Issued March 12, 2026

## REQUEST FOR PROPOSAL

### PROFESSIONAL AUDIT SERVICES

### MID-IOWA PLANNING ALLIANCE

The Mid-Iowa Planning Alliance (MIPA), a 501(c)4 nonprofit, is seeking proposals from qualified firms of certified public accountants to audit MIPA's financial statements and complete the 990 form for MIPA and several other organizations that MIPA administers.

To be considered for this engagement your firm must meet the qualifications and satisfy the requirements set forth in the RFP. Completed proposals clearly marked **“Proposal for Audit Services” must be received** via email at [ewherry@midiowaplanning.org](mailto:ewherry@midiowaplanning.org) **on or before April 16, 2026, at 4:30 PM.**

Proposal received after the announced time and date of receipt will be disqualified. MIPA is not responsible for delays caused by email system issues, so firms are encouraged to submit proposals prior to the due date. Nothing herein is intended to exclude any responsible firm or in any way restrict competition. MIPA reserves the right to accept or reject any or all proposal on a per unit basis and waive irregularities and technicalities as determined to be in the best interest of MIPA.

MIPA  
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## **I. INTRODUCTION**

### **A. General Information**

The Mid-Iowa Planning Alliance (MIPA), 501(c)4 nonprofit, is requesting proposals from qualified firms of certified public accountants to audit MIPA and affiliate organizations' financial statements and complete 990 forms for fiscal years ending June 30, 2026, 2027, and 2028, with an option to extend for fiscal years 2029 and 2030 upon mutual agreement.

Proposals must be submitted electronically to [ewherry@midiowaplanning.org](mailto:ewherry@midiowaplanning.org) no later than 4:30 p.m. (Central Time) on April 16, 2026. Hard copy submissions will not be accepted.

MIPA reserves the right to reject any or all proposals, waive irregularities, and accept the proposal deemed to be in its best interest.

### **B. Term of Engagement**

The engagement will cover fiscal years ending June 30, 2026, 2027, and 2028. Continuation beyond the first year is contingent upon satisfactory performance and approval by the MIPA Board of Directors. Extensions for fiscal years 2029 and 2030 may be granted upon mutual written agreement.

### **C. Subcontracting**

If subcontracting is proposed, the proposal must clearly identify subcontractors and describe their roles. The selected firm shall retain full responsibility for all services.

## **II. NATURE OF SERVICES REQUIRED**

### **A. General**

The auditor shall audit MIPA and affiliate organization's basic financial statements and express an opinion on their fair presentation in conformity with accounting principles generally accepted in the United States of America (GAAP). Form 990s will be prepared for applicable organizations based on the aforementioned financial statements.

MIPA and affiliate organization's fiscal year begins on July 1 and ends on June 30.

### **B. Auditing Standards to be Followed**

To meet the requirements of this request for proposal, the audit shall be performed in accordance with the following standards:

1. Generally Accepted Auditing Standards (GAAS), as applicable to non-profits and local government.
2. Government Auditing Standards (Comptroller General of the United States)
3. 2 CFR Part 200, Subpart F (Uniform Guidance), if applicable
4. U.S. Office of Management and Budget Compliance Supplement
5. Applicable provisions of the Code of Iowa

**C. Reports to be Issued**

The auditor’s reporting responsibilities include, but are not limited to, the following per agency:

1. Independent Auditor’s Report
2. Report on Internal Control and Compliance (Government Auditing Standards)
3. Report on Compliance for Major Federal Programs (Uniform Guidance)
4. Schedule of Findings and Questioned Costs
5. Summary Schedule of Prior Audit Findings, if applicable
6. Completed 990 Form, if applicable

**D. Working Paper Retention and Access to Working Papers**

All working papers must be retained for at least five (5) years after issuance of the audit report and made available to MIPA, the U.S. Government Accountability Office, federal or state oversight agencies, and successor auditors upon request.

**III. DESCRIPTION OF GOVERNMENT**

**A. Contact Person**

The auditor’s principal contact with MIPA will be Ethan Wherry, Finance Director, ([ewherry@midowaplaning.org](mailto:ewherry@midowaplaning.org)), who will coordinate the assistance to be provided by MIPA to the auditor. A list of other personnel that may be involved in the audit is provided in Appendix A.

**B. Background Information**

MIPA serves a rapidly growing area which currently includes a census estimated population of 850,000 and has approximately 7 full-time equivalent employees.

More detailed information on MIPA is available on the MIPA website at [www.midowaplaning.org](http://www.midowaplaning.org)

**C. Fund Structure**

MIPA currently uses the following fund types in its financial reporting:

Fund Type
Federal Funds
State Funds
Member Assessment
Projects Funds

**D. Budgetary Basis of Accounting**

Best practices requires that an annual budget be prepared for MIPA.

MIPA and affiliate organizations prepares its annual budget on an accrual basis.

The MIPA legally adopted budget for the 2026 fiscal year is available at: [MIPA FY 2026 Budget](#)

**E. Pension Plans**

MIPA participates in the following pension plans:

1. MIPA provides a match to the employee deferred compensation plan

**F. Capital Assets**

MIPA does not have a large volume of capital assets. The organization does not own any infrastructure of its own.

**G. Financial Assistance**

*MIPA*

For FY 2026, MIPA will be subject to the Single Audit requirements of 2 CFR Part 200 (Uniform Guidance). In each of the three most recent fiscal years (FY2023, FY2024, and FY2025), MIPA did not receive or expend federal awards in excess of the Single Audit threshold however that will change for FY 2026. The most recent audits resulted in unmodified opinions on the financial statements. Copies of the prior three audit reports are available at the following links:

- [FY 2023 Audit - 990](#)
- [FY 2024 Audit - 990](#)
- [FY 2025 Audit - 990](#)

*Affiliate Organizations*

MIPA also administers three other entities that are part of this RFP. They are the:

- Central Iowa Housing Trust Fund (CIHTF) – 501(c)3 Nonprofit
  - [FY 2023 Audit - 990](#)
  - [FY 2024 Audit - 990](#)
  - [FY 2025 Audit - 990](#)
- Dallas County Local Housing Trust Fund (DCLHTF) – 501(c)3 Nonprofit
  - [FY 2025 Audit - 990](#)
- Central Iowa Regional Transportation Planning Alliance (CIRTPA) – 28E Organization
  - [FY 2023 Audit](#)
  - [FY 2024 Audit](#)
  - [FY 2025 Audit](#)

MIPA also administers the Story County Housing Trust and is soliciting options for that organization as an optional add on that MIPA may or may not choose to select as part of this RFP process. Additional information includes:

- Story County Housing Trust (SCHT) – 501(c)3 Nonprofit
  - [FY 2023 Audit - 990](#)
  - [FY 2024 Audit - 990](#)

MIPA is the administrative entity for the organizations above and is including their audit, financials, and 990 preparation as part of this RFP. The SCHT services may or may not be

selected by MIPA.

#### H. Computer System

MIPA has used Quick Books accounting software since 2021. Periodic application software updates and support are provided through a maintenance agreement with the vendor.

#### I. Predecessor Auditor

Professional audit services were provided by Denmann CPA, LLC, since the Fiscal Year 2022 audit. MIPA's policy is to re-solicit auditing services at least once every five years.

### IV. TIME REQUIREMENTS

#### A. Tentative Schedule for Selection Process

Written questions due	March 25, 2026, noon
Response to written questions e-mailed to firms	March 27, 2026, noon
Proposals due	April 16, 2026, 4:30 p.m.
Evaluate proposals	April 23-24, 2026
Interviews with selected proposers (if necessary)	May 4 - 6, 2026
MIPA board approval of selected auditor	May 18, 2026

#### B. Tentative Schedule for Annual Audit

Planning meeting	Late May
Preliminary fieldwork	Late June
Final PBC list due from auditors	End of June
Trial balance available	Early September
Draft financial statements available	Mid-October
Draft Audits	End of December
Audit Presentation to various boards	January - March
990s complete and submitted to IRS	April - May

### V. ASSISTANCE TO BE PROVIDED TO THE AUDITOR

#### A. Available Staff

MIPA staff will be available during the audit to provide information and documentation as needed. Tasks and time-lines will be negotiated annually.

#### B. Work Area

MIPA will provide the auditors with an on-site conference room. Wi-Fi internet access and use of a copier, scanner, and fax machine will also be provided.

### VI. PROPOSAL REQUIREMENTS

#### A. General Requirements

Only proposals received at [ewherry@midowaplaning.org](mailto:ewherry@midowaplaning.org) and in the timeframe given will be

considered.

During the evaluation process, MIPA reserves the right, where it may serve MIPA's best interest, to request additional information or clarifications from proposers, or to allow corrections of errors or omissions. MIPA reserves the right to reject any or all proposals submitted. At the discretion of MIPA, firms submitting proposals may be requested to make oral presentations as part of the final evaluation process.

Generally, all information included in the firm's proposal will be considered public information. If a firm decides to include information it considers proprietary, it should be clearly marked as such within the proposal. In such cases, if MIPA agrees to its proprietary nature, it will not divulge this information to outside parties or the general public. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposal, unless clearly and specifically agreed to in writing by both MIPA and the firm selected.

1. Inquiries

If interested firms have questions after reviewing the information presented in this request for proposal, written inquiries should be submitted by e-mail to Ethan Wherry at [ewherry@midowaplaning.org](mailto:ewherry@midowaplaning.org) with a subject line of "RFP Audit Services" by noon on Wednesday, March 25, 2026. Responses to questions submitted by that deadline e-mailed to all interested firms no later than noon on Friday, March 27, 2026.

2. Submission of Proposals

The following material is required to be received by 4:30 p.m. on April 16, 2026, for a proposing firm to be considered:

- (a) Title page showing the request for proposals' subject; the firm's name; the name, address and telephone number of a contact person; and the date of the proposal,
- (b) Table of contents,
- (c) Signed transmittal letter briefly stating the proposer's understanding of the work to be done, the commitment to perform the work within the specified time frame, a statement of why the firm believes it is best qualified to perform the engagement, and a statement that the proposal is a firm and irrevocable offer for sixty (60) days (at least one copy of the transmittal letter must bear an original signature),
- (d) Detailed technical proposal following the order set forth in Section VI(B) of this request for proposal, and
- (e) Executed copy of "Proposer Warranties," located in Appendix B of this request.

**B. Technical Proposal**

1. General Requirements

The purpose of the technical proposal is to demonstrate the qualifications, competence, and capacity of the firms seeking to undertake an independent audit of MIPA and affiliate organizations in conformity with the requirements of this request for proposal. The technical proposal should demonstrate the qualifications of the firm and of the particular

staff to be assigned to this engagement. It should also specify an audit approach that will meet the requirements of this request for proposal.

The technical proposal should address all the points outlined in the request for proposal (excluding any cost information which should be included in the cost bid). The proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of the request for proposal. While additional data may be presented, the following items must be included. They represent the criteria against which the proposal will be evaluated.

2. Independence

The firm should provide an affirmative statement that it is independent of MIPA and affiliate organizations as defined by generally accepted auditing standards.

The firm should list and describe any relationships involving MIPA and affiliate organizations for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.

3. License to Practice in Iowa

An affirmative statement should be included that the firm and all assigned key professional staff are properly licensed to practice in Iowa.

4. Firm Qualifications and Experience

The proposal should state the size of the firm, the size of the firm's non-profit and governmental audit staff, the location of the office from which the work on this engagement is to be performed, and the number and nature of the professional staff to be employed in this engagement on a full-time and part-time basis.

If the proposer is a joint venture or consortium, the qualifications of each firm comprising the joint venture or consortium should be separately identified, and the firm that is to serve as the principal auditor should be noted, if applicable.

The firm is also required to submit a copy of the report on its most recent external quality control review (i.e., peer review), with a statement whether that quality control review included a review of specific government and non-profit engagements.

The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state regulatory bodies or professional organizations.

5. Partner, Supervisory, and Staff Qualifications and Experience

The firm should identify the principal supervisory and management staff who would be assigned to the engagement. Please provide information on the governmental and non-profit auditing experience of each person, including information on relevant continuing professional education for the past three (3) years and membership in professional

organizations relevant to the performance of this audit. Please provide information regarding the number, qualifications, experience, and training of specific staff members to be assigned to this engagement.

MIPA retains the right to approve or reject replacements of the engagement partner, managers, or other supervisory staff. Other audit personnel may be changed at the discretion of the proposer provided that replacements have substantially the same or better qualifications or experience.

6. Similar Engagements with Other Government and Non-Profit Entities

For the firm's office that will be assigned responsibility for performing auditing services at MIPA, list three to five significant engagements performed in the last five (5) years that are similar to the engagement described in this request for proposal. Indicate the scope of work, date, engagement partners and managers, total staff hours, and a point of contact at the client.

7. Specific Audit Approach

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section II of this request for proposal. This should include:

- (a) Proposed segmentation of the engagement,
- (b) Level of staff and expected number of hours to be assigned to each proposed segment of the engagement,
- (c) Extent of use of EDP software in the engagement,
- (d) Type and extent of analytical procedures to be used in the engagement,
- (e) Approach to be taken to gain and document an understanding of MIPA's internal control structure,
- (f) Approach to be taken in determining laws and regulations that will be subject to audit test work,
- (g) Approach to be taken in drawing audit samples for purposes of tests of compliance, and
- (h) Approach to be taken in meeting deadlines and remaining timely.

8. Identification of Anticipated Potential Audit Problems

The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems, and any special assistance that will be requested from MIPA and affiliate organizations.

## C. Cost Bid

The following information should be provided in the format of Appendix C, which includes:

### 1. Total All-Inclusive Maximum Price per Organization

The cost bid should contain all pricing information related to performing the audits and 990s engagement as described in this request for proposal. The total all-inclusive maximum price to be bid is to contain all direct and indirect costs including out-of-pocket expenses. Also included should be costs associated with entrance, progress, exit, and other meetings.

The cost bid should include the following information:

- (a) Name of firm,
- (b) Certification that the person signing the proposal is entitled to represent the firm, empowered to submit the bid, and authorized to sign an agreement with MIPA, and
- (c) A total all-inclusive maximum price for each fiscal year for each organization, as follows:

Fiscal year ended June 30, 2026

Fiscal year ended June 30, 2027

Fiscal year ended June 30, 2028

### 2. Number of estimated hours for each level of staff that will work on the engagement and their current hourly rates.

### 3. Rates for Additional Professional Services

If it should become necessary for MIPA to request the auditor to render any additional services to either supplement the services requested in this request for proposal or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in a written agreement signed by both MIPA and the audit firm. Any such additional work agreed to between MIPA and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the cost bid.

### 4. Manner of Payment

Progress payments will be made on the basis of hours of work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with the firm's cost bid.

### 5. Tax-Exempt Entity

MIPA and affiliate organizations are tax-exempt entities, thus taxes are not to be included in fee calculations.

## **VII. Evaluation Procedures**

### **A. Review of Proposals**

MIPA will use a point formula during the review process to score proposals. Technical proposals will be scored based on the criteria described in Sections VI(B) and VII(B). A composite technical score will be determined for each firm based on the individual scores of the evaluators.

Firms with an unacceptably low technical score will be eliminated from further consideration.

After the composite technical score for each firm has been established, the cost bid will be opened and additional points will be added to the technical score based on the prices bid.

### **B. Evaluation Criteria**

Proposals will be evaluated using three sets of criteria. Firms meeting the mandatory criteria will have their proposals evaluated and scored for both technical qualifications and price. The following represent the principal selection criteria, which will be considered during the evaluation process:

1. Mandatory Elements
  - (a) The audit firm is independent and licensed to practice in the state of Iowa.
  - (b) The audit firm's professional personnel have received adequate continuing education within the preceding two years.
  - (c) The firm has no conflict of interest with regard to any other work performed by the firm for MIPA and affiliate organizations.
  - (d) The firm submits a copy of its last external quality control review (i.e., peer review) report and the firm has a record of quality audit work.
  - (e) The firm adheres to the instructions in this request for proposal on preparing and submitting the proposal.
2. Technical Quality
  - (a) Expertise and Experience
    - i) The firm's past experience and performance on comparable government and non-profit engagements.
    - ii) The firm's experience and knowledge with regard to recent accounting pronouncements.
    - iii) The quality of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation.
  - (b) Audit Approach

- i) Adequacy of proposed plan for various segments of the engagement.
- ii) Adequacy of sampling techniques and analytical procedures.
- iii) Adequacy of internal control structure understanding.

3. Price

Cost will not be the sole factor in the selection of an audit firm. MIPA retains the right to negotiate the price after an audit firm has been chosen. For purposes of scoring, the lowest cost proposal will be awarded the maximum 40 points, with each successively higher cost proposal assigned a proportionately lower point value.

4. Local Presence

A small portion of the scoring will give preference to firms with an established local presence (staff or office in MIPA’s service area).

5. Weighting of Scoring Criteria

The following table summarizes how the proposals will be scored:

Evaluation Criteria	Weight (in points)
Experience with comparable government engagements	<b>20</b>
Experience & knowledge of recent standards	<b>10</b>
Credentials of all levels of staff assigned to the engagement	<b>15</b>
Audit approach	<b>5</b>
Price	<b>40</b>
Local presence	<b>5</b>
Quality of proposal	<b>5</b>
<b>Total</b>	<b>100</b>

**C. Final Selection**

The MIPA Executive Committee will select a firm based upon the recommendation of the Executive Director and MIPA’s Officers.

MIPA expects to notify the successful proposer on May 18, 2026, or shortly thereafter.

**D. Right to Reject Proposals**

Submission of a proposal indicates the acceptance by the audit firm of the conditions contained in this request for proposal unless clearly and specifically noted in the proposal submitted and confirmed in writing by MIPA and the firm selected. MIPA reserves the right without prejudice to reject any or all proposals.

**VIII. INSURANCE - SELECTED AUDIT FIRM**

**A. Certificate of Insurance**

- 1. The selected firm shall submit to MIPA a Certificate of Insurance, and continuously

maintain throughout the contract period, the following types and amounts of insurance coverage:

- (a) Workers' compensation insurance consisting of statutory compensation benefits and \$100,000 of employer's liability.
  - (b) Comprehensive general liability insurance with separate limits of not less than \$500,000 per person for bodily injury, \$500,000 per accident for property damage and not less than \$1,000,000 per occurrence.
  - (c) Comprehensive owned and non-owned automobile liability insurance with the same minimum limits of coverage as that required for the comprehensive general liability insurance.
  - (d) Professional liability insurance coverage with an annual aggregate limit of not less than \$1,000,000.
2. The firm's Certificate of Insurance shall state that the insurance carrier shall notify MIPA in writing at least thirty (30) days prior to any change or cancellation of said policy or policies.

**B. Hold Harmless**

1. The firm shall indemnify, defend, and hold harmless MIPA and its officers, employees, and agents from any and all liability, loss, cost, damage, or expense (including reasonable attorney's fees and court costs) resulting from, arising out of, or incurred by reason of any claims, actions, or suits based upon or alleging bodily injury, including death, or property damage rising out of or resulting from the firm's operations under this contract, whether such operations be by himself or herself or by any subcontractor or by anyone directly or indirectly employed by either of them.
2. It is further specifically stipulated that the firm's insurance coverage shall include an endorsement that, with regard to the firm's insurance coverage, the carrier shall never assert any claim against MIPA, its officers, or employees, arising in any way from this agreement.
3. The firm is not, and shall not be deemed to be, an agent or employee of MIPA.

**IX. AGREEMENT**

The audit services agreement between MIPA and the proposer shall be a combination of the specifications, terms and conditions of this request for proposal, the offer contained in the proposal, and any written clarification or changes agreed to in writing by both parties.

## **Appendix A**

### **MIPA KEY PERSONNEL**

- Brenda Dryer, Board of Directors Chair and Senior Vice President for the Ames Alliance
- Linda Murken, Board of Directors Vice-Chair and Story County Supervisor
- Andrew Collings, Executive Director
- Ethan Wherry, Finance Director

**Appendix B**

**MIPA PROPOSER WARRANTIES**

- A. Proposer warrants that it is willing and able to obtain the insurance coverage specified in Section VIII of this request for proposal.
- B. Proposer warrants that it will not delegate or subcontract its responsibilities under this agreement without the prior written permission of MIPA.
- C. Proposer warrants that all information provided by it in connection with this proposal is true and accurate.
- D. Proposer warrants that neither the firm nor any of its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in any federal programs.

Signature of authorized firm representative \_\_\_\_\_

Name (print) \_\_\_\_\_

Title \_\_\_\_\_

Firm \_\_\_\_\_

Date \_\_\_\_\_

**Appendix C**

**MIPA SCHEDULE OF PROFESSIONAL FEES AND EXPENSES**

The firm of: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_ hereby agrees to provide the requested services defined in the MIPA Request for Proposal for Audit Services for the all-inclusive maximum price shown below:

<b>MIPA - Fiscal Year Ended</b>	<b>All-Inclusive Maximum Price</b>
June 30, 2026	
June 30, 2027	
June 30, 2028	

<b>CIHTF - Fiscal Year Ended</b>	<b>All-Inclusive Maximum Price</b>
June 30, 2026	
June 30, 2027	
June 30, 2028	

<b>DCLHTF - Fiscal Year Ended</b>	<b>All-Inclusive Maximum Price</b>
June 30, 2026	
June 30, 2027	
June 30, 2028	

<b>CIRTPA - Fiscal Year Ended</b>	<b>All-Inclusive Maximum Price</b>
June 30, 2026	
June 30, 2027	
June 30, 2028	

<b>SCHT - Fiscal Year Ended</b>	<b>All-Inclusive Maximum Price</b>
June 30, 2026	
June 30, 2027	
June 30, 2028	

The schedule of professional fees and direct and indirect expenses that supports the all-inclusive maximum prices shown above is attached.

Person to contact regarding this proposal: \_\_\_\_\_

Title: \_\_\_\_\_ Phone: \_\_\_\_\_ e-mail: \_\_\_\_\_

Name of person authorized to bind the firm: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_