



New York State Office of the State Comptroller
Thomas P. DiNapoli

Division of State Government Accountability

Wage Subsidy and Transitional Employment Programs

Office of Temporary and Disability Assistance



Report 2015-S-58

March 2016

Executive Summary

Purpose

To determine if the Office of Temporary and Disability Assistance (Office) adequately monitors wage subsidies to ensure payments are used as intended and whether program contractors accurately report performance outcomes, including the extent to which the overall goal of permanent, unsubsidized employment is achieved. This audit's scope period covers April 1, 2011 through November 18, 2015.

Background

The federal Temporary Assistance for Needy Families (TANF) program provides assistance and work opportunities to needy families by granting states the federal funds and flexibility to develop and implement their own welfare programs. The TANF block grant program requires New York State to engage individuals in countable work activities. Federal funds are provided to the State to support the Wage Subsidy Program (WSP) and Transitional Employment (TE) program. For State fiscal years 2011 through 2014, federal funding provided \$3.8 million for WSP/TE programs.

The Office is responsible for administering WSP/TE programs and has contracted with eligible public or private not-for-profit organizations (contractors) to implement them. Contractors work with third parties (e.g., local businesses) to employ eligible individuals or may act as the employer themselves. Each contract establishes employment goals to be met during the contract period. In the WSP, contractors place public assistance recipients and other low-income individuals with employment barriers into wage-paying jobs, and reimburse employers for costs (i.e., cost of the wages and fringe benefits paid to participants during the subsidized employment period). In the TE program, contractors place individuals in time-limited wage paying jobs. Participants learn the customs and routines of work, acquire work skills, and establish an employment record that improves their competitiveness in private sector employment. The TE position is temporary and serves only as a vehicle to finding permanent employment.

The Office also makes performance-based payments to WSP/TE contractors when participants achieve certain employment milestones. Contractors receive reimbursement based on performance data they report on voucher claims, which they are required to submit quarterly.

Key Findings

- The Office provided adequate support and guidance to contractors to assist them in reporting WSP/TE performance outcomes and preparing vouchers for wage subsidies and achieving milestones.
- The Office's system for tracking and monitoring milestones and goal attainment is outdated. As a result, it is not as efficient or effective as it could be in monitoring contractors to ensure they accurately report performance outcomes and that program funds are used as intended.
- The Office's requirements for documentation are not sufficient to ensure that contractors are only being reimbursed for milestones and goals they have actually attained. Our review of records on 205 program participants found contractors were erroneously paid at least \$14,000 for milestones that participants did not actually reach. Also, we could not entirely verify

milestones for one-third of the cases we reviewed.

Key Recommendations

- Develop a system to more easily and readily store, access, and analyze complete WSP information.
- Require contractors to maintain supporting documentation, including payroll records, time sheets, paystubs, or canceled checks, to support program milestones, goal achievement, and wage subsidies.

Other Related Audit/Report of Interest

[Office of Temporary and Disability Assistance: Oversight of Homeless Shelters \(2015-S-23\)](#)

State of New York
Office of the State Comptroller

Division of State Government Accountability

March 29, 2016

Mr. Samuel D. Roberts
Commissioner
Office of Temporary and Disability Assistance
40 North Pearl Street
Albany, NY 12243

Dear Commissioner Roberts:

The Office of the State Comptroller is committed to helping State agencies, public authorities, and local government agencies manage government resources efficiently and effectively and, by so doing, providing accountability for tax dollars spent to support government operations. The Comptroller oversees the fiscal affairs of State agencies, public authorities, and local government agencies, as well as their compliance with relevant statutes and their observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving operations. Audits can also identify strategies for reducing costs and strengthening controls that are intended to safeguard assets.

Following is a report of our audit entitled *Wage Subsidy and Transitional Employment Programs*. This audit was performed pursuant to the State Comptroller's authority under Article V, Section 1 of the State Constitution and Article II, Section 8 of the State Finance Law.

This audit's results and recommendations are resources for you to use in effectively managing your operations and in meeting the expectations of taxpayers. If you have any questions about this report, please feel free to contact us.

Respectfully submitted,

Office of the State Comptroller
Division of State Government Accountability

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State Government Accountability Contact Information:

Audit Director: John Buyce

Phone: (518) 474-3271

Email: StateGovernmentAccountability@osc.state.ny.us

Address:

Office of the State Comptroller
 Division of State Government Accountability
 110 State Street, 11th Floor
 Albany, NY 12236

This report is also available on our website at: www.osc.state.ny.us

Background

The federal Temporary Assistance for Needy Families (TANF) program provides assistance and work opportunities to needy families by granting states the federal funds and flexibility to develop and implement their own welfare programs. The TANF block grant program requires New York State to engage individuals in countable work activities. The success of the program rests largely on its ability to develop employment strategies for individuals who are either not participating in welfare-to-work activities or whose involvement is minimal or intermittent. In response to this challenge, New York State launched two employment programs: the Wage Subsidy Program (WSP) and the Transitional Employment (TE) program. For State fiscal years 2011 through 2014, the federal government provided \$3.8 million in appropriations for WSP/TE programs.

The Office of Temporary and Disability Assistance (Office) is responsible for administering WSP/TE programs, and has contracted with eligible public or private not-for-profit organizations (contractors) to implement them. Contractors work with third parties (e.g., local businesses) to employ eligible individuals or may act as the employer themselves. Each contract establishes employment goals that the contractor must meet during the contract period. These goals may be adjusted by the Office based on performance or funding changes. During our scope period the Office contracted with 21 organizations, three of which are now closed.

In the WSP, contractors place public assistance recipients and other low-income individuals with employment barriers into wage-paying jobs, and reimburse employers for their wage subsidy costs (i.e., cost of the wages and fringe benefits paid to participants during the subsidized employment period). For each participant, contractors make subsidy payments to employers for 75 percent of the wage subsidy costs during the subsidy period, and withhold 25 percent pending the participant's retention in unsubsidized employment for 90 days after the subsidized period.

The TE program, in contrast, places individuals in time-limited wage-paying jobs. Participants learn the customs and routines of work, acquire work skills, and establish an employment record to improve their competitiveness for employment. The TE position is temporary and serves only as a vehicle to finding permanent employment.

The Office also makes performance-based payments to WSP/TE contractors when participants achieve certain employment milestones, as summarized in the following table:

Employment Milestone	Milestone Value	
	WSP Program	TE Program
30 days in subsidized employment or 30 days in unsubsidized employment for direct job placement, with no subsidy	\$1,000	\$1,000
60 days in subsidized employment	N/A	\$500
90 days in subsidized employment	N/A	\$500
Transition to unsubsidized employment	\$1,500	\$1,500
90-day retention in unsubsidized employment (following transition from subsidized employment) or 120-day retention in unsubsidized employment for direct job placement, with no subsidy	\$2,000	\$2,000

Contractors receive reimbursement based on performance data they report on voucher claims, which they are required to submit quarterly.

The contract period for the WSP and TE programs was October 1, 2008 through December 31, 2013. The Office has decided not to renew the TE program, but is starting a new WSP. The new WSP program was slated to begin in the fall of 2015, but as of November 2015 had not yet begun.

Audit Findings and Recommendations

We found the Office provided adequate support and guidance to contractors to assist them in reporting WSP/TE performance outcomes and voucher claims for wage subsidies and milestones. The Office provided contractors with several kickoff guidance sessions on how to claim milestones and submit vouchers. Additionally, the Office conducted site visits to approximately 20 contractors during our scope period. During each visit, Office personnel examined 10 participant files and reviewed milestones, barriers to participation, and case management. Office staff also stated they field questions from contractors as needed.

However, our audit found that the Office's multi-spreadsheet system for tracking and monitoring milestones and goal attainment is outdated and, therefore, not as efficient or effective as it could be to monitor contractors to ensure they accurately report performance outcomes and that program funds are used as intended. While the Office has developed an improved system to monitor for duplicate payments, officials stated they intend to continue using the existing system to track participant milestones, wage subsidies, and contractor goal achievement.

Additionally, the Office's requirements for documentation are insufficient to ensure that contractors are only being reimbursed for milestones and goals actually attained by participants. We reviewed documentation for 205 participants and found contractors were erroneously paid at least \$14,000 in non-wage subsidy costs for milestones that participants did not actually reach. Total overpayments might be higher, since we could not verify all the milestones for 33 percent of our sample due to inadequate documentation. The milestone payments for the 33 percent we could not entirely verify totaled approximately \$278,000.

Recording of Performance Data

The Office reimburses both milestones and wage subsidy costs on a performance basis, as reported on the voucher claims that contractors submit quarterly. All claims must contain a client milestone detail report, the New York State Standard Voucher (Form AC-92), and the Financial Claim Report. Information from the vouchers is then entered onto three different spreadsheets, which the Office uses to track participant milestones, contractor goal achievement, and wage subsidies paid to employers.

Two of the three spreadsheets the Office maintained are used as tools to help staff avoid authorizing duplicate payments to contractors. However, during the life of the programs, the spreadsheets became large, and the Office recognized that they did not preclude a user from inadvertently deleting information without requiring the user to confirm that action. In addition, we tested these spreadsheets for reliability and found that the data did not accurately represent the information contained in the hard copy vouchers. The data not only contained incorrect employer and employee names and dates, but was also missing entries altogether for certain vouchers.

Officials acknowledged these spreadsheets were flawed, but stated they were not the primary

source used to review vouchers and determine if payment was consistent with contract requirements. Officials determined a new participant-level database would help staff to track duplicate payments more efficiently, and began work on a new tracking system. This system, which was completed in late 2014 and will be used for the new WSP, connects with other contracted programs the Office manages to further check for duplicate payments. We reviewed the structure of the database, but were unable to test it further because there had been no vouchers submitted for the new program year.

The final spreadsheet utilized by the Office, the Internal Management Report (Report), is the primary tool used to track contractors' milestones and goal achievement. The milestone categories and budgeted amounts for each milestone are taken directly from the executed contract's budget. The Report is broken out by program, and includes the contractor's name, contract number, contract period, award amount, total expenditures and percent expended, monthly expenditures, wage subsidy reimbursement, non-wage subsidy reimbursement, and employment goals planned and employment goals achieved. While the spreadsheet could be a useful tool to track milestones and goal attainment, upon further review of the data we found:

- There were no voucher identification numbers or recipient information associated with the data entered; and
- Voucher information was not recorded discretely or in a readily identifiable manner. Rather, numbers from the vouchers – which represented goals achieved as well as wage subsidies and milestones paid from different vouchers – were entered as long, unbroken strings across spreadsheet cells, making it difficult to accurately determine which voucher the information was pulled from.

Because the information in the Report could not be easily tied back to the vouchers, staff were required to go through each paper voucher manually and use information maintained in one of the other two spreadsheets (already determined to be inaccurate and unreliable) to assess the accuracy of the data in the Report. While officials can verify whether information is correct, the spreadsheet contains no built-in edit checks, and there is no way to proactively monitor for errors or anomalies or to perform data analytics on the information contained within it. For example, in its current form the Office can't use the data to detect suspicious payment patterns or to trend and compare performance over time between contractors. Ultimately, the Office must rely on the paper vouchers for any substantive information, which precludes efficient monitoring of goals and milestones achieved over the life of the program.

According to the Report, WSP contractors attained 97 percent of program goals and TE contractors attained 96 percent of program goals. However, given the data reliability weaknesses we identified, there is little assurance that these are accurate representations of program performance. Officials disagreed with our conclusions regarding the Report's usefulness and accuracy, and stated they plan to continue using the Report for the next WSP. Nevertheless, we believe the Office should modify the spreadsheet to address its vulnerabilities, thereby helping the Office to record milestones and goals achieved accurately and to monitor program performance more efficiently.

Verification of Performance Outcomes and Costs Claimed

We found the Office provided an appropriate level of support and guidance to contractors to assist them in properly reporting WSP/TE performance outcomes and voucher claims for wage subsidies and milestones. The Office provided contractors with several kickoff guidance sessions on how to claim milestones and submit vouchers. Additionally, the Office conducted site visits to approximately 20 contractors during our scope period. During each visit, Office personnel examined 10 participant files and reviewed milestones, barriers to participation, and case management. Office staff also stated they field questions from contractors as needed.

The Office generally required contractors to maintain support for milestones and wage subsidy costs. In particular, the Office considered the Employer Verification Form (EVF), a signed assertion in which the employer attests to the participant's length of employment, as sufficient documentation. However, we determined the EVF was insufficient as a sole form of support for milestones and wage subsidy costs. Although the EVF identifies the employee's name, start date, and wages, and may indicate current employment status (or last date of employment), it does not require the employer and/or the contractor – who may be one and the same – to include any documentation (e.g., paystubs, paycheck) to verify the information. Furthermore, the Office requires only the employer to sign the EVF, and not the employee. Therefore, only parties with a financial interest are required to attest to them. Also, we found the EVF is not completed consistently by each employer. While some EVFs noted the participants' period of employment to document milestones and wage subsidies for reimbursement, others only noted the date of hire and not the length of time worked, thus failing to capture an employment period at all.

We conducted site visits to nine contractors (eight WSP and one TE) and reviewed files for 205 participants to determine if contractors accurately reported and claimed milestones and wage subsidies on their vouchers. Due to the weaknesses of EVF reporting, we also requested payroll documentation to support milestones and wage subsidy costs, although the Office does not require contractors to maintain this information.

For 33 percent of our sample (67 participant files), we did not find support in the participant files for all the milestones claimed. The milestone payments for the 33 percent we could not entirely verify totaled approximately \$278,000. Of the remaining two-thirds (138 participant files) where we did find support, 6 percent (eight participant files) did not achieve the milestones the contractor claimed and was paid for. Specifically, we determined that:

- Files for 67 participants did not contain payroll documentation supporting the completion of all milestones claimed;
- Files for 15 participants had neither payroll records nor EVFs to support milestones or wage subsidies claimed; and
- Contractors claimed eight milestones incorrectly and, as a result, the Office erroneously paid the contractors \$14,000. Payroll records showed that, in four instances, contractors claimed milestones for 90-day unsubsidized employment when, in fact, only 90 days of total employment was achieved. In the other four cases, documentation showed that participants did not complete the period of employment for which the contractor claimed milestones and received payment.

The Office considers its documentation standards, including the EVF, for milestone and wage subsidy payments to be adequate and consistent with regulatory requirements. However, as we showed, the EVF is sometimes insufficient to identify incorrect payments. By not requiring payroll records, the Office limited its ability to verify that WSP and TE program funds were used as intended and that program goals were met. More importantly, officials stated they will require such documentation going forward, and we verified that the Request For Proposals for the upcoming WSP program includes a provision requiring contractors to maintain payroll records.

Recommendations

1. Develop a system that can more easily and readily store, access, and analyze complete WSP information.
2. Require contractors to maintain supporting documentation, including payroll records, time sheets, paystubs, or canceled checks, to support program milestones, goal achievement, and wage subsidies.

Audit Scope, Objectives, and Methodology

The objectives of our audit were to determine if the Office of Temporary and Disability Assistance (Office) adequately monitors wage subsidies to ensure payments are used as intended and whether program contractors accurately report performance outcomes, including the extent to which the overall goal of permanent, unsubsidized employment is achieved. This audit's scope period covers State Fiscal Year (SFY) 2011-12 through November 18, 2015.

To accomplish our objectives, we interviewed Office officials and examined relevant documents and records. We also reviewed relevant laws, regulations, policies, and procedures. We assessed internal controls at the Office and the contractors as they relate to the programs. We reviewed information on the hard copy vouchers provided by the Office from SFY 2011-12 through SFY 2014-15, and reviewed documentation supporting the milestones claimed on the vouchers. We also made site visits to nine contractors located in New York City and the counties of Albany, Oswego, Chautauqua, Oneida, and Westchester.

We conducted data reliability testing on electronic information provided by the Office. Based on our review and testing, we determined the information provided electronically was not sufficiently reliable. Consequently, we relied on information contained in the hard copy vouchers.

We examined the Office's internal controls and assessed their adequacy as they related to our objectives. We interviewed Office staff and reviewed the Performance Milestones that were claimed for the period April 1, 2011 through November 18, 2015 to determine if the correct milestones were claimed. We verified whether there was documentation that supported milestones claimed.

We conducted our performance audit in accordance with generally accepted government auditing

standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

In addition to being the State Auditor, the Comptroller performs certain other constitutionally and statutorily mandated duties as the chief fiscal officer of New York State. These include operating the State's accounting system; preparing the State's financial statements; and approving State contracts, refunds, and other payments. In addition, the Comptroller appoints members to certain boards, commissions, and public authorities, some of whom have minority voting rights. These duties may be considered management functions for purposes of evaluating organizational independence under generally accepted government auditing standards. In our opinion, these functions do not affect our ability to conduct independent audits of program performance.

Authority

The audit was performed pursuant to the State Comptroller's authority as set forth in Article V, Section 1 of the State Constitution and Article II, Section 8 of the State Finance Law.

Reporting Requirements

A draft copy of this report was provided to Office officials for their review and formal comment. Their comments were considered in preparing this final report and are attached in their entirety to it. In their response, Office officials did not specifically agree or disagree with our proposed recommendations. Officials further asserted that current systems were adequate, but acknowledged that improvement was possible and noted several actions that have been taken which address our recommendations. Also, our rejoinders to certain statements in the Office's response are presented as State Comptroller's Comments at the end of this report.

Within 90 days of the final release of this report, as required by Section 170 of the Executive Law, the Commissioner of the Office of Temporary and Disability Assistance shall report to the Governor, the State Comptroller, and the leaders of the Legislature and fiscal committees, advising what steps were taken to implement the recommendations contained herein, and where recommendations were not implemented, the reasons why.

Contributors to This Report

John F. Buyce, CPA, CIA, CFE, CGFM, Audit Director
Brian Reilly, CFE, CGFM, Audit Manager
Heather Pratt, CFE, Audit Supervisor
Michele Turmel, Examiner-in-Charge
Jeffrey Dormond, Senior Examiner
Marisa Sutliff, Senior Examiner
Marzie McCoy, Senior Editor

Division of State Government Accountability

Andrew A. SanFilippo, Executive Deputy Comptroller
518-474-4593, asanfilippo@osc.state.ny.us

Tina Kim, Deputy Comptroller
518-473-3596, tkim@osc.state.ny.us

Brian Mason, Assistant Comptroller
518-473-0334, bmason@osc.state.ny.us

Vision

A team of accountability experts respected for providing information that decision makers value.

Mission

To improve government operations by conducting independent audits, reviews and evaluations of New York State and New York City taxpayer financed programs.

Agency Comments



ANDREW M. CUOMO
Governor

Office of Temporary and Disability Assistance

SAMUEL D. ROBERTS
Commissioner

MICHAEL PERRIN
Executive Deputy Commissioner

March 16, 2016

Mr. John Buyce
Audit Director
Office of the State Comptroller
Division of State Government Accountability
110 State Street, 11th Floor
Albany, New York 12236

Re: Draft Report 2015-S-58

Dear Mr. Buyce:

Thank you for the opportunity to respond to the draft recommendations of the Office of the State Comptroller (OSC)'s review of the Wage Subsidy (WSP) and Transitional Employment (TE) Programs. The WSP and TE Programs are examples of two of the many strategies the Office of Temporary and Disability Assistance (OTDA) uses to address the employment needs of individuals in receipt of public assistance and other low-income populations with barriers to employment. Following are our comments on the specific recommendations in the draft report.

1. Recommendation 1 - Develop a system that can more easily and readily store, access and analyze complete WSP information.

OTDA's current tracking system already allows for easy storage, access, and analysis of complete WSP information, but OTDA is already making updates and improvements to this system. OTDA's main tracking device is the Internal Management Report (IMR), which was used for the WSP/TE program, and continues to be used for the current WSP. The IMR is a tracking device, run through Excel, that enables OTDA to track payments that are submitted on voucher claims to ensure they comply with contract requirements of contract requirements.

The information tracked in the IMR includes: contractor name, contract number, contract period, award amount, total expenditures and the percent expended, monthly expenditures, wage subsidy reimbursement, nonwage subsidy reimbursement and the employment goals and employment outcomes. With every voucher that is processed, the IMR captures the above information and reflects this information in a contractor-specific summary. Use of the IMR in this manner ensures that OTDA's record of expenditures and performance reconciles with the claims being submitted by the contractor.

The IMR system has proven to be accurate, easy to use, and does allow OTDA to monitor performance, consistent with OSC's recommendation. However, improvement is always possible and to that end, OTDA has updated the IMR to display voucher specific information,

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Comment
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*See State Comptroller's Comments, Page 16.

maintaining the functionality and concise nature of the current tracking system. OTDA will continue to maintain copies of all vouchers processed, in addition to recording information in the IMR.

Between 2008 and 2013, OTDA also relied on a second tracking system to avoid duplicate payments. This second tracker consisted of an Excel spreadsheet that listed participant level data. Even before the present review by OSC, OTDA recognized that a new participant-level database would enhance data integrity and enable staff to more efficiently track duplicate payments, and towards that end, created a database in Access in late 2014 for use in the new WSP. The new database, along with the IMR, address OSC's data tracking concerns.

2. *Recommendation 2 - Require contractors to maintain supporting documentation, including payroll records, time sheets, paystubs, or canceled checks, to support program milestones, goal achievements and wage subsidies.*

OTDA's current documentation standard for verifying the validity of milestone payments is sufficient because it captures the relevant data needed to verify job placement and retention. That said, OTDA is also implementing additional documentation requirements to apply to the new WSP.

With respect to retention of supporting documentation, OTDA's present practice is consistent with the OSC recommendation above. In fact, OTDA has always required contractors to maintain supporting documentation in the form of either (i) pay stubs or (ii) an Employment Verification Form (EVF) and contractors have, to the best of our knowledge, complied with this requirement. The EVF must include the individual's name, start date, amount of wages, and indicate whether or not the participant was still employed and, if not currently employed, the last date of employment. OTDA requires that each EVF be signed by the employer. OTDA provided a sample copy of the form to each contractor with the caveat that a contractor could use their own form if all the required information contained on the sample is captured on the alternate form. Regardless of the form of documentation (pay stubs or EVF), OTDA must clearly be able to discern when a participant started employment and that the participant has obtained the required number of days and wages needed to achieve the specific milestone payment being claimed.

For the new WSP, contractors are required to submit all documentation of milestone achievement with the voucher for payment, further eliminating risk. OTDA will continue on-site reviews to monitor programs in addition to the review of the voucher and accompanying documentation.

Thank you again for the opportunity to comment on this draft report. We believe that the enhancements we have implemented for the new contract cycle address your draft audit recommendations. If you have any questions, you may contact Kathleen Dougherty at 518-473-2552.

Sincerely,



Kevin Kehmna, Director
Bureau of Audit and Quality Improvement

* Comment 2

cc: Samuel Roberts
Michael Perrin
Krista Rock
Phyllis Morris
Wilma Brown Phillips
Nancy Maney
Barbara Guinn
Kathleen Dougherty
Valerie Boyd

State Comptroller's Comments

1. State agencies are expected to utilize modern technologies and techniques to reduce fraudulent or improper payments for State-operated programs. While the Office maintains that the Internal Management Report (Report) is accurate and easy to use, our audit showed the Report had several shortcomings and sometimes could not be relied upon for accuracy. Further, although the Office states several enhancements were subsequently made to address certain aspects of our recommendation, by the very nature of its design, there is considerable risk that the Report cannot be used to perform many of the advanced analytics that could help the agency prevent and detect improper or fraudulent payments.
2. We acknowledge that the EVF captures information the Office needs to process a voucher. Nevertheless, absent supporting documentation or verification by the Office, EVF data alone is not sufficient to support milestone achievement. As explained in our report, the EVF is merely a statement signed by the employer – who directly benefits financially from the program – asserting that employment goals and milestones were reached. Although the Office states that contractors are required to maintain documentation of milestone achievement, this was not done for all milestones by one-third of the participants we examined. Further, when records were retained, they sometimes demonstrated that milestones were not actually achieved. As noted in the report, the Office paid certain contractors at least \$14,000 for milestones that were not met. Moreover, we believe that risk will be significantly reduced if, as indicated in the Office's response, it requires supporting documentation to be submitted for the new WSP cycle.