

**BROWARD COUNTY, FLORIDA
TRANSPORTATION DEPARTMENT**

**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS
ON APPLYING AGREED-UPON PROCEDURES FOR
FEDERAL FUNDING ALLOCATION DATA (IAS-FFA)**

FOR THE YEAR ENDED SEPTEMBER 30, 2021

**BROWARD COUNTY, FLORIDA
TRANSPORTATION DEPARTMENT
REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS
ON APPLYING AGREED-UPON PROCEDURES FOR
FEDERAL FUNDING ALLOCATION DATA (IAS-FFA)
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

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**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS
ON APPLYING AGREED-UPON PROCEDURES**

To the Honorable Mayor and Members of the
Board of County Commissioners and Management
of the Transportation Department
Broward County, Florida

Federal Transit Administration (“FTA”) has established the following standards with regard to the data reported to it in the Federal Funding Allocation Statistics form of the transit agency’s annual National Transit Database (“NTD”) report:

A system is in place and maintained for recording data in accordance with NTD definitions. The correct data are being measured and no systematic errors exist.

- A system is in place to record data on a continuing basis, and the data gathering is an ongoing effort.
- Source documents are available to support the reported data and are maintained for FTA review and audit for a minimum of three years following FTA’s receipt of the NTD report. The data are fully documented and securely stored.
- A system of internal controls is in place to ensure the data collection process is accurate and that the recording system and reported comments are not altered. Documents are reviewed and signed by a supervisor, as required.
- The data collection methods are those suggested by FTA or otherwise meet FTA requirements.
- The deadhead miles, computed as the difference between the reported total actual vehicle miles data and the reported total actual VRM data, appear to be accurate.
- Data are consistent with prior reporting periods and other facts known about transit agency operations.

We have performed the procedures enumerated in Exhibit A (attached), with respect to the data contained in the Broward County, Florida Transportation Department’s (“BCTD”) or (“the transit agency”) submission dated January 31, 2022 of the National Transit Database (“NTD”) Federal Funding Allocation Statistics Forms (FFA-10) for the year ended September 30, 2021. Such procedures, which were agreed to and specified by FTA in the Declarations section of the 2021 *NTD Policy Manual* and were agreed to by the transit agency, were applied to assist you in evaluating whether the transit agency complied with the standards described in the first paragraph of this part and that the information included in the NTD report Federal Funding Allocation Statistics form for the fiscal year ending September 30, 2021 is presented in conformity with the requirements of the Uniform System of Accounts (USOA) and Records and Reporting System; Final Rule, as specified in 49 CFR Part 630, Federal



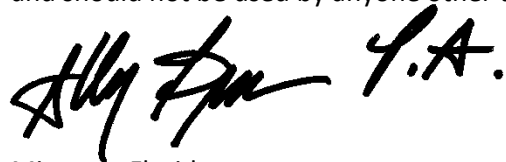
Register, dated January 15, 1993, and as presented in the 2021 *NTD Policy Manual*. Additional procedures performed (if any), which are agreed to by the transit agency but not by FTA, are described in a separate attachment to this report. This report is intended solely for your information and for FTA and should not be used by those who did not participate in determining the procedures. The procedures were applied separately to each of the information systems used to develop the reported actual Vehicle Revenue Miles (“VRM”), Passenger Miles Traveled (“PMT”) and Operating Expenditures (“OE”) of BCTD for the fiscal year ending September 30, 2021 for each of the following modes:

- Demand Response – Purchased Transportation (“DR/PT”)
- Motor Bus – Directly Operated (“MB/DO”)
- Motor Bus – Purchased Transportation (“MB/PT”)

Any information and findings that came to our attention as a result of performing the procedures described in Exhibit A this report, has been described in that attachment. In performing the procedures, except for the information and findings described in Exhibit A, the information included in the NTD report on the Federal Funding Allocation Statistics form for the fiscal year ending September 30, 2021 is presented fairly, in all material respects, with the requirements of the USOA and Records and Reporting System; Final Rule, as specified in 49 CFR Part 630, Federal Register, dated January 15, 1993, and as presented in the 2021 *NTD Policy Manual*.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with specified requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Honorable Mayor and Members of the County Commission and management of Broward County, Florida and the FTA and is not intended to be and should not be used by anyone other than these specified parties.



Miramar, Florida
March 17, 2022

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The procedures were applied separately to each of the information systems used to develop the reported actual Vehicle Revenue Miles ("VRM"), Passenger Miles Traveled ("PMT") and Operating Expenditures ("OE") of BCTD for the fiscal year ended September 30, 2021 for each of the following modes:

- Demand Response – Purchased Transportation ("DR/PT")
- Motor Bus – Directly Operated ("MB/DO")
- Motor Bus – Purchased Transportation ("MB/PT")

The procedures performed, and associated findings for each applicable mode and type of service (directly operated and purchased transportation) are as follows:

- a. Obtain and read a copy of written system procedures for reporting and maintaining data in accordance with the NTD requirements and definitions set forth in 49 CFR Part 630, *Federal Register*, January 15, 1993, and as presented in the *2021 NTD Policy Manual*. If there are no procedures available, discuss the procedures with the personnel assigned responsibility for supervising the NTD data preparation and maintenance.

Result: We obtained and reviewed a copy of the written system procedures for reporting and maintaining data in accordance with the NTD requirements and definitions set forth in 49 CFR Part 630, *Federal Register*, January 15, 1993, and as presented in the *2021 NTD Policy Manual* with BCTD personnel assigned responsibility of supervising the NTD data preparation and maintenance. No exceptions were noted as a result of applying this procedure.

- b. Discuss the procedures (written or informal) with the personnel assigned responsibility for supervising the preparation and maintenance of NTD data to determine:
 1. The extent to which the transit agency followed the procedures on a continuous basis; and
 2. Whether these transit personnel believe such procedures result in accumulation and reporting of data consistent with NTD definitions and requirements set forth in 49 CFR Part 630, *Federal Register*, dated January 15, 1993, and as presented in the *2021 NTD Policy Manual*.

Result: Through discussion with BCTD personnel assigned the responsibility of supervising the preparation and maintenance of NTD data, we noted:

- I. BCTD represented to us that it followed the procedures on a continuous basis, and
- II. BCTD believes that such procedures result in the accumulation and reporting of data consistent with the NTD definitions and requirements set forth in 49 CFR Part 630, *Federal Register*, January 15, 1993, and as presented in the *2021 NTD Policy Manual*.

No exceptions were noted as a result of applying this procedure.

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- c. Ask these same personnel about the retention policy that the transit agency follows as to source documents supporting NTD data reported on the Federal Funding Allocation Statistics form.

Result: We inquired of the personnel referred to in procedure b., above, concerning the retention policy that is followed by BCTD with respect to source documents supporting the annual NTD data, Total Modal Operating Expenses data (F-30), Actual Vehicle Revenue Miles and Passenger Miles Traveled (S-10), which will be used to report on the Federal Funding Allocation Statistics Forms (FFA-10). The personnel indicated that all source documents are retained for a minimum of three years. No exceptions were noted as a result of applying this procedure.

- d. Based on the description of transit agency's procedures obtained in procedures a. and b. above, identify all the source documents that the transit agency must retain for a minimum of three years. For each type of source document, select three months out of the year and determine whether the document exists for each of these periods.

Result: We identified key source documents, which are to be retained by BCTD for a minimum of three years. For each type of key source documents, we selected three months, October 2020, February 2021, and September for monthly reports, and the annual report, for annual reports and observed that each type of key source documents existed for each of those periods. No exceptions were noted as a result of applying the procedure.

- e. Discuss the system of internal controls. Inquire whether separate individuals (independent of the individuals preparing source documents and posting data summaries) review the source documents and data summaries for completeness, accuracy, and reasonableness and how often these individuals perform such reviews.

Result: We discussed the system of internal controls with BCTD personnel responsible for supervising and maintaining the NTD data. We inquired whether individuals, independent of the individuals preparing the source documents and posting the data summaries, reviewed the source documents and data summaries for completeness, accuracy, and reasonableness and how often such reviews were performed. We obtained representation from management that documents are reviewed and signed by a supervisor, as required.

However, we noted that monthly and quarterly reports generated during the year are only reviewed at the end of the year, not monthly or quarterly. We have recommended that in order to improve internal controls and make the review process more meaningful, review of source documents should be performed timely. Monthly for monthly source documents, quarterly for quarterly documents and annually for annual documents.

- f. Select a random sample of the source documents and determine whether supervisors' signatures are present as required by the system of internal controls. If supervisors' signatures are not required, inquire how personnel document supervisors' reviews.

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Result: We selected a sample of 25 source documents, including monthly, annual, and quarterly source documents. We noted, however, that as the final submission of the NTD forms for FY 2021 at the time of our review was still pending, with the exception of the Route15/23/56sum(monthly) ridership reports, none of the samples selected, including the monthly source documents had been reviewed by the Supervisor. As noted in (e), above, monthly and quarterly reports generated during the year are only reviewed at the end of the year, not monthly or quarterly, as and when they are available. We have recommended that in order to improve internal controls and make the review process more meaningful, review of source documents should be performed timely. Monthly for monthly source documents, quarterly for quarterly documents and annually for annual documents.

- g. Obtain the worksheets used to prepare the final data that the transit agency transcribes onto the Federal Funding Allocation Statistics form. Compare the periodic data included on the worksheets to the periodic summaries prepared by the transit agency. Test the arithmetical accuracy of the summaries.

Result: We reviewed the worksheets utilized by BCTD to prepare the final data, which was used to complete the FFA-10 for each mode. We compared the periodic data included on the worksheets to the periodic summaries prepared by BCTD. We observed the arithmetical accuracy of the summarizations. No exceptions were noted as a result of performing this procedure.

- h. Discuss the procedure for accumulating and recording PMT data in accordance with NTD requirements with transit agency staff. Inquire whether the procedure is one of the methods specifically approved in the *2020 NTD Policy Manual*.

Result: We discussed BCTD's procedures for accumulating and recording PMT data in accordance with NTD requirements with BCTD personnel and were informed that DR/PT utilizes scheduling software to accumulate and record all passenger miles travelled. For MB/DO, BCTD uses the alternative sampling procedure approved by a qualified statistician. We reviewed the qualified statistician's written approval. Based on this, the method meets the FTA's 95 percent confidence and ± 10 percent precision requirement. For MB/PT, BCTD uses the NTD Sampling Template, in which the resulting sampling plans meet FTA's 95 percent confidence and ± 10 percent precision requirement. No exceptions were noted as a result of performing this procedure.

- i. Discuss with transit agency staff (the auditor may wish to list the titles of the persons interviewed) the transit agency's eligibility to conduct statistical sampling for PMT data every third year. Determine whether the transit agency meets NTD criteria that allow transit agencies to conduct statistical samples for accumulating PMT data every third year rather than annually. Specifically:
- According to the 2010 Census, the public transit agency serves an Urbanized Area ("UZA") with a population less than 500,000.
 - The public transit agency directly operates fewer than 100 revenue vehicles in all modes in annual maximum revenue service ("VOMS") (in any size UZA).
 - Service purchased from a seller is included in the transit agency's NTD report.

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- For transit agencies that meet one of the above criteria, review the NTD documentation for the most recent mandatory sampling year (2017) and determine that statistical sampling was conducted and meets the 95 percent confidence and ± 10 percent precision requirements.
- Determine how the transit agency estimated annual PMT for the current report year.

Result: We made inquiries of BCTD's personnel of BCTD's eligibility to conduct statistical sampling for passenger mile data every third year. We noted that according to the 2010 Census, the public transit agency serves an UZA with a population greater than 500,000 and are therefore required to sample annually for the MB/DO and Demand Response/ Purchased Transportation ("DR/PT") modes. Accordingly, BCTD's personnel confirmed that BCTD does not meet Federal criteria allowing it to conduct statistical samples for accumulating passenger mile data every third year for these modes.

During FY 2020, BCTD elected to collect samples every third year for the MB/PT mode which is the only mode that meets the criteria established above.

We reviewed the statistician certification that BCTD's method used the minimal 95% confidence and ± 10 precision requirements for estimating boarding and passenger miles. We also obtained an understanding of how the data is collected, the software utilized and the estimation process. For DR/PT, BCTD uses a scheduling software, ADEPT by Strata Gen System to collect all information and therefore an estimation is not used. No exceptions were noted as a result of applying this procedure.

- j. Obtain a description of the sampling procedure for estimation of PMT data used by the transit agency. Obtain a copy of the transit agency's working papers or methodology used to select the actual sample of runs for recording PMT data. If the transit agency used average trip length, determine that the universe of runs was the sampling frame. Determine that the methodology used to select specific runs from the universe resulted in a random selection of runs. If the transit agency missed a selected sample run, determine that a replacement sample run was random. Determine that the transit agency followed the stated sampling procedure.

Result: For applicable modes, MB/DO and MB/PT, we inquired of the sampling procedures used by BCTD for the estimation of passenger miles traveled data. We obtained an understanding of the methodology used by BCTD to select the actual sample of runs for recording PMT data. We noted that the methodology for a random selection, was used to select specific runs from the universe. No exceptions were noted as a result of applying the procedure.

- k. Select a random sample of the source documents for accumulating PMT data and determine that the data are complete (all required data are recorded) and that the computations are accurate. Select a random sample of the accumulation periods and re-compute the accumulations for each of the selected periods. List the accumulations periods that were tested. Test the arithmetical accuracy of the summary.

Result: We selected a random sample of source documents used for accumulating PMT data and determined that they were complete (all required data was recorded), that the computations were arithmetically accurate and recomputed the accumulation periods. We noted that our sample of PMT data was properly included in BCTD's summarization of all samples taken of passenger mile data for the year. We observed the arithmetical accuracy of the summarization. No exceptions were noted as a result of applying the procedure.

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- l.** Discuss the procedures for systematic exclusion of charter, school bus, and other ineligible vehicle miles from the calculation of actual vehicle revenue miles with transit agency staff and determine that they follow the stated procedures. Select a random sample of the source documents used to record charter and school bus mileage and test the arithmetical accuracy of the computations.

Result: We noted through discussion with BCTD personnel that they do not operate charter or school bus services and therefore, BCTD is not required to record charter and school bus mileage. Therefore, this procedure is not applicable for this transit agency.

- m.** For actual vehicle revenue mile (“VRM”) data, document the collection and recording methodology and determine that deadhead miles are systematically excluded from the computation. This is accomplished as follows:

- If actual VRMs are calculated from schedules, document the procedures used to subtract missed trips. Select a random sample of the days that service is operated, and re-compute the daily total of missed trips and missed VRMs. Test the arithmetical accuracy of the summary.
- If actual VRMs are calculated from hubodometers, document the procedures used to calculate and subtract deadhead mileage. Select a random sample of the hubodometer readings and determine that the stated procedures for hubodometer deadhead mileage adjustments are applied as prescribed. Test the arithmetical accuracy of the summary of intermediate accumulations.
- If actual VRMs are calculated from vehicle logs, select random samples of the vehicle logs, and determine that the deadhead mileage has been correctly computed in accordance with FTA definitions.

Result: For VRM data, we documented the collection and recording methodology used and noted that deadhead miles are excluded from the computation. BCTD calculates actual VRM from schedules for MB/DO and MB/PT. For these two modes, we sampled days that service is operated and recomputed the daily total of missed trips and missed VRMs. No exceptions were noted as a result of applying the procedure.

- n.** For rail modes, review the recording and accumulation sheets for actual VRMs and determine that locomotive miles are not included in the computation.

Result: We noted through discussion with BCTD personnel that the transit agency does not include a rail mode. Therefore, this procedure is not applicable for this transit agency.

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- o. If fixed guideway or High Intensity Busway directional route miles (“FG” or “HIB DRM”) are reported, interview the person responsible for maintaining and reporting NTD data whether the operations meet FTA definition of fixed guideway (“FG”) or High Intensity Busway (“HIB”) in that the service is:
- Rail, trolleybus (“TB”), ferryboat (“FB”) or aerial tramway (“TR”); or
 - Bus (“MB”, “CB”, or “RB”) service operating over exclusive or controlled access rights-of-way (“ROW”) and
 - Access is restricted;
 - Legitimate need for restricted access is demonstrated by peak period level of service D or worse on a parallel adjacent highway
 - Restricted access is enforced for freeways; priority lanes used by other high occupancy vehicles (“HOV”) (i.e., vanpools (“VP”), carpools) must demonstrate safe operation.

Result: We noted through discussion with BCTD personnel that FG or HIB directional route miles are not included in the operations of BCTD. Therefore, this procedure is not applicable.

- p. Discuss the measurement of FG and HIB DRM with the person reporting NTD data and determine that the he or she computed mileage in accordance with FTA definitions of FG/HIB and DRM. Inquire of any service changes during the year that resulted in an increase or decrease in DRMs. If a service change resulted in a change in overall DRMs, re-compute the average monthly DRMs, and reconcile the total to the FG/HIB DRM reported on the Federal Funding Allocation Statistics form.

Result: We noted through discussion with BCTD personnel that there are no procedures to gather data and determine mileage for FG and HIB as this transit agency does not provide such service. Therefore, this procedure is not applicable.

- q. Inquire if any temporary interruptions in transit service occurred during the report year. If these interruptions were due to maintenance or rehabilitation improvements to a FG segment(s), the following apply:
- Report DRMs for the segment(s) for the entire report year if the interruption is less than 12 months in duration. Report the months of operation on the FG/ High Intensity Busway (HIB) segments form as 12. The transit agency should document the interruption.
 - If the improvements cause a service interruption on the FG/HIB DRMs lasting more than 12 months, the transit agency should contact its NTD validation analyst to discuss. FTA will make a determination on how to report the DRMs.

Result: We noted through discussion with BCTD personnel that neither FG nor HIB services are provided in the operations of BCTD. As a result, this procedure is not applicable for this transit agency.

- r. Measure FG/HIB DRM from maps or by retracing route.

Result: We noted through discussion of BCTD personnel that there are no procedures for measuring FG/HIB DRM route to maps as this transit agency does not provide such services. As a result, this procedure is not applicable for this transit agency.

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- s. Discuss whether other public transit agencies operate service over the same FG/HIB as the transit agency. If yes, determine that the transit agency coordinated with the other transit agency (or agencies) such that the DRMs for the segment of FG/HIB are reported only once to the NTD on the Federal Funding Allocation form. Each transit agency should report the actual VRM, PMT, and OE for the service operated over the same FG/HIB.

Result: We noted through discussion with BCTD personnel that other public transit agencies do not operate services over the same FG/HIB as their agency since this transit agency does not offer such services. As a result, this procedure is not applicable for this transit agency.

- t. Review the FG/HIB segments form. Discuss the Agency Revenue Service Start Date for any segments added in the 2020 report year with the persons reporting NTD data. This is the commencement date of revenue service for each FG/HIB segment. Determine that the date reported is the date that the agency began revenue service. This may be later than the Original Date of Revenue Service if the transit agency is not the original operator. If a segment was added for the 2020 report year, the Agency Revenue Service Date must occur within the transit agency's 2020 fiscal year. Segments are grouped by like characteristics. Note that for apportionment purposes, under the State of Good Repair (§5337) and Bus and Bus Facilities (§5339) programs, the 7-year age requirement for fixed guideway/High Intensity Busway segments is based on the report year when the segment is first reported by any NTD transit agency. This pertains to segments reported for the first time in the current report year. Even if a transit agency can document an Agency Revenue Service Start Date prior to the current NTD report year, FTA will only consider segments continuously reported to the NTD.

Result: We noted through discussion with BCTD personnel that there was no FG/HIB segment form as this transit agency does not offer such services. As a result, this procedure is not applicable for this transit agency.

- u. Compare operating expenses with audited financial data after reconciling items are removed.

Result: BCTD is not considered, by Broward County, to be a separate financial reporting entity. The operations of BCTD are included in multiple Broward County funds. As a result, separate year ended September 30, 2021 financial statements were not prepared for BCTD. Accordingly, audited financial data is not available for comparison with operating expenses as reported to the FTA.

We obtained BCTD's reconciliation of operating expenses (Form B-30) reported on the demand response and motor bus (directly operated and purchased transportation) FFA-10 and F-30 forms. BCTD personnel represented that the reconciliation is an extract of BCTD's operations from the Broward County general ledger, and performed the following procedures:

1. We agreed demand response operating expenses (B-30 form) per the reconciliation to the non-fixed guideway operating expenses reported for the Federal Funding Allocation Statistics Form (FFA-10).
2. We agreed motor bus (directly operated and purchased transportation) (B-30 forms) operating expenses per the reconciliation to the non-fixed guideway operating expenses reported for the Federal Funding Allocation Statistics Forms (FFA-10).

No exceptions were noted as a result of applying the procedures.

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- v. If the transit agency purchases transportation services, interview the personnel reporting the NTD data on the amount of PT-generated fare revenues. The PT fare revenues should equal the amount reported on the Contractual Relationship form.

Result: We inquired of BCTD personnel regarding the amount of purchased transportation generated fare revenue. We agreed the purchased transportation fare revenue data provided by BCTD personnel to the amount on the contractual relationship forms (B-30), where applicable. No exceptions were noted as a result of performing this procedure.

- w. If the transit agency's report contains data for PT services and assurances of the data for those services are not included, obtain a copy of the IAS-FFA regarding data for the PT service. Attach a copy of the statement to the report. Note as an exception if the transit agency does not have an Independent Auditor Statement for the PT data.

Result: Purchased transportation services data is included in BCTD reporting and in the scope of our testing. Accordingly, testing of the data for purchased transportation services is included in this engagement. Therefore, this procedure is not applicable.

- x. If the transit agency purchases transportation services, obtain a copy of the PT contract and determine that the contract specifies the public transportation services to be provided; the monetary consideration obligated by the transit agency or governmental unit contracting for the service; the period covered by the contract (and that this period overlaps the entire, or a portion of, the period covered by the transit agency's NTD report); and is signed by representatives of both parties to the contract. Interview the person responsible for retention of the executed contract and determine that copies of the contracts are retained for three years.

Result: We inquired of BCTD personnel responsible for purchased transportation contracts about purchased transportation contracts. We also inquired of BCTD personnel responsible for maintaining the NTD data regarding the retention of the executed contract and were informed that a copy was retained for a minimum of three years. We noted the contract (1) specifies the specific public transportation services to be provided; (2) specifies the monetary consideration obligated by the transit agency or governmental unit contracting for the service; (3) specifies the period covered by the contract and that this period overlaps the entire or a portion of period covered by the transit agency's NTD report, and (4) is signed by representatives of both parties to the contract. No exceptions were noted as a result of performing this procedure.

- y. If the transit agency provides service in more than one UZA, or between an UZA and a non-UZA, inquire of the procedures for allocation of statistics between UZAs and non-UZAs. Obtain and review the FG segment worksheets, route maps, and urbanized area boundaries used for allocating the statistics, and determine that the stated procedure is followed and that the computations are correct.

Result: We inquired of BCTD personnel responsible for maintaining the NTD data regarding the procedures for allocation of statistics between urbanized areas and nonurbanized areas. Management represented that BCTD operates in a single urbanized area. Therefore, this procedure is not applicable.

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- z.** Compare the data reported on the Federal Funding Allocation Statistics Form to data from the prior report year and calculate the percentage change from the prior year to the current year. For actual VRM, PMT or OE data that have increased or decreased by more than 10 percent, or FG DRM data that have increased or decreased. Interview transit agency management regarding the specifics of operations that led to the increases or decreases in the data relative to the prior reporting period.

Result: We compared the data reported for the Federal Funding Allocation Data (FFA-10 forms) to comparable data for the prior report year and calculated the percentage change from the prior year to the current year. For actual vehicle revenue miles (VRM), passenger miles traveled (PMT), or operating expenses ("OE") data that have increased or decreased by more than 10%, we interviewed BCTD's management regarding specifics of operations that led to the increases or decreases in the data relative to the prior reporting period. No exceptions were noted as a result of applying the procedure.

- aa.** The auditor should document the specific procedures followed, documents reviewed, and tests performed in the work papers. The work papers should be available for FTA review for a minimum of three years following the NTD report year. The auditor may perform additional procedures, which are agreed to by the auditor and the transit agency, if desired. The auditor should clearly identify the additional procedures performed in a separate attachment to the statement as procedures that were agreed to by the transit agency and the auditor but not by FTA.

Result: We documented the specific procedures followed, the documents have been reviewed and tests performed in the work papers. The work papers are available for FTA review for a minimum of three years following the NTD report year. No exceptions were noted as a result of applying this procedure.