

**A RESOLUTION APPROVING AUDITOR APPOINTMENT
AND AUTHORIZING THE MAYOR TO ENTER INTO A
CONTRACT FOR AUDIT SERVICES.**

Whereas, the City of Twin Oaks (the "City") had prepared a Request for Proposal for audit services; and,

Whereas, the City had circulated that proposal to six different firms who regularly provide audit services to municipalities similar in size and scope to the City; and,

Whereas, the City received responses from four of these firm; and,

Whereas, at its February 21 meeting the Board of Aldermen reviewed the proposals received; and,

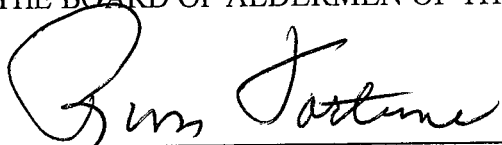
Whereas, the Board of Aldermen has determined that, while each firm that submitted proposals was well-qualified to provide audit services, the proposal of Botz, Deal & Company, P.C., (attached hereto as Exhibit A and incorporated herein by reference) was the proposal that best meets the needs of the City at this time and thus was the lowest and best proposal;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF ALDERMEN OF THE CITY OF TWIN OAKS, MISSOURI, AS FOLLOWS:

Section 1. The Board of Aldermen hereby accepts the proposal of and approves the appointment of Botz, Deal & Company, P.C. as auditors of the City's financial statements for a period of five (5) years, beginning with the fiscal year ended December 31, 2017.

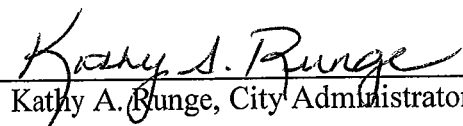
Section 2. The Board of Aldermen hereby authorizes the Mayor to execute the agreement attached as Exhibit B hereto to engage Botz, Deal & Company, P.C. as the auditor of the City's financial statements for the fiscal year ended December 31, 2017.

THIS RESOLUTION WAS PASSED AND APPROVED THE 7th DAY OF MARCH 2018, BY THE BOARD OF ALDERMEN OF THE CITY OF TWIN OAKS, MISSOURI.



Russ Fortune, Mayor

Attest:



Kathy A. Bunge, City Administrator/Clerk

Exhibit A

Botz, Deal & Company, P.C. Proposal

Exhibit B

Botz, Deal & Company, P.C. Agreement

***CITY OF TWIN OAKS
AUDIT PROPOSAL***

PROPOSAL FOR AUDIT SERVICES
CITY OF TWIN OAKS, MISSOURI

Botz, Deal & Company P.C.
Certified Public Accountants and Advisors

Submitted by:
Michèle A. Graham, CPA
Partner
Two Westbury Drive
St. Charles, Missouri 63301
636-946-2800
mgraham@botzdeal.com

December 26, 2017

The accompanying proposal is a firm and irrevocable offer effective for a period of 60 days.

CITY OF TWIN OAKS, MISSOURI

TABLE OF CONTENTS

| | |
|--|------------|
| Profile Of The Firm | 1 |
| Continuing Education And Commitment To Quality | 2 |
| Quality Control | 3 |
| Audit Approach | 4 |
| Experience/References | 6 |
| Individual Qualifications | 7 |
| Consulting Services Available | 9 |
| Proposed Fees | 11 |
| Summary | 12 |
| Peer Review Report | Appendix A |

December 26, 2017

City of Twin Oaks, Missouri
1393 Big Bend Road, Suite F
Twin Oaks, MO 63021



We are pleased to present our qualifications for the annual audit for City of Twin Oaks, Missouri. Our firm is proud of its reputation and continuing relationships with numerous governmental entities throughout the St. Louis metropolitan area and surrounding counties.

In this proposal, we describe our qualifications and the professional services we can offer to meet all of the City's needs. As you review our proposal, we encourage you to focus on the following factors which distinguish Botz, Deal & Company, P.C. from our competitors:

Services Tailored to Meet Your Needs - We are committed to providing personalized, prompt and effective services that are responsive to the needs of City of Twin Oaks, Missouri. Prior to the engagement, we will meet with management to define your needs, establish clear communication, and determine the timing of our work.

Individual Credentials - The professionals in our audit department have extensive experience in accounting and auditing of governmental entities, as well as specialized training in other areas that affect governmental entities. Our professionals combine competence with the judgment, maturity, and creativity necessary to provide you with a quality accounting and auditing services.

Single Audit Experience - Botz, Deal & Company, P.C. performs several single audits and federal program audits each year. Because of this, we are able to effectively address the audit requirements related to the federal grants the City receives.

Certificate of Achievement for Excellence in Financial Reporting - Botz, Deal & Company, P.C. has assisted many of our clients in obtaining and maintaining certificates for nearly 30 years.

Professional Organizations - In order to keep abreast of the newest developments in governmental accounting and auditing our employees belong to numerous professional organizations such as; the American Institute of Certified Public Accounts; the Missouri Society of CPA's; the AICPA Government Audit Quality Center; and the Government Finance Officers Association.

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ST. CHARLES, MO 63301
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FAX (636) 946-2975
botzdeal@botzdeal.com

New Strategies for a New Era - Our audit will include a review of City of Twin Oaks, Missouri's operations and related internal accounting controls to gain in-depth knowledge of your organization. The purpose of this review is twofold. First, it will provide us with the knowledge of your operations that we need to conduct an efficient, quality audit. Second, and equally important, it will provide you with the opportunity to take a look at your procedures, systems, controls, and reports to assure yourselves that your accounting systems are operating efficiently and effectively. Our professionals are always alert to opportunities for improvements in operational and reporting efficiency. Recommendations to our clients are an important part of all our engagements.

We appreciate the opportunity to present this proposal and wish to convey our sincere interest in serving the City as independent auditors. We understand the scope of the work to be done and are committed to performing the audit within the City's time period. We would be proud to list the City among our many distinguished clients. You can be assured that, upon appointment as the City's auditors, the City will receive the highest quality professional services delivered in a personalized and timely manner.

Sincerely,

Rachele A. Graham, CPA
For the Firm

CITY OF TWIN OAKS, MISSOURI

PROFILE OF THE FIRM

Botz, Deal & Company, P.C., a professional corporation, opened its St. Charles Office in 1976. We have three offices and have grown to be the largest CPA firm in St. Charles County.

We have approximately 35 employees, six of whom work with our governmental clients. Each member of our firm has a high degree of expertise in their area of specialization. In addition to their years of experience, our firm places a great emphasis on training and goes far beyond the continuing education requirements set by our industry. We feel this emphasis allows us to stay current with the numerous changes in business today and respond to your needs in an efficient and timely manner.

Our firm provides a complete range of auditing, accounting, tax planning, compliance and consulting services. Our clientele includes an extensive listing of governmental and not-for-profit entities as well as prominent for-profit organizations in a broad variety of industries. In addition to our extensive experience auditing governmental entities, we have made an extensive investment in specialized training in order to effectively address the constantly changing requirements for accounting and auditing both the financial statements and federal financial assistance programs.

We provide services to entities ranging in size from revenues of \$250,000 to revenues in excess of \$250,000,000. Many of our governmental and not-for-profit clients receive audits in accordance with OMB A-133 *Governmental Auditing Standards* as a result of receiving federal funding ranging from road improvement projects to student financial aid. Because of our longevity with our clients we have assisted many of the organizations in their growth from grass roots organizations relying on donations to large organizations running numerous programs funded with state and federal money. We greatly value the longevity of our client relationships.

CITY OF TWIN OAKS, MISSOURI

CONTINUING EDUCATION

The AICPA requires that CPA's obtain at least 120 hours of continuing education in order to maintain their license. Botz, Deal & Company, P.C. recognizes the importance of continuing education in order to maintain our technical proficiency and professional excellence. All of our staff is required to obtain training to meet these minimum standards. In fact, our staff generally receives training that far exceeds these standards.

Each member of our staff receives training in their area of expertise through attending AICPA and MSCPA sponsored seminars, other professional seminars and in-house training. Our audit staff receives a minimum of 24 hours of training every two years in subjects directly related to the government environment and to government auditing in order to meet or exceed the "Yellow Book" *Government Auditing Standards*.

Our goal in continuing education is not to meet minimum requirements established by the profession. We exceed these requirements as a result of our desire to ensure that our staff is up to date and technically competent in order to provide the highest quality of service to our clients.

In addition to attending seminars and training sessions, our staff receives a number of professional publications and serves on various committees related to each individual's industry specialty.

COMMITMENT TO QUALITY

Fundamental to our growth is the philosophy that the client deserves the highest degree of service. Our partners and staff are dedicated to providing:

- Financial statements and reports, which are of the highest standards.
- Service, which goes beyond the obvious to find ways to help our clients operate more efficiently.
- Assurance that our firm's accounting and auditing standards conforms to the stringent quality control standards established by the American Institute of Certified Public Accountants.

From time to time our audits undergo a variety of desk or field reviews. In the past three years the Missouri State Auditor has performed desk reviews of the St. Louis County Fire Districts that we audit. We are pleased that all of our audits have been approved during this review process. In addition, the firm has not had any disciplinary action taken against it by any regulatory body.

As part of our commitment to quality services our firm has joined the Governmental Audit Quality Center (GAQC) of the AICPA. GAQC was developed by the AICPA to assist members in achieving the highest standards in performing quality governmental audits and promote the value of such audits to purchasers of governmental audit services. While membership in GAQC is voluntary, strict membership requirements must be met. We believe these requirements and the resources provided by the Center enhance the quality of our firm's governmental audits.

CITY OF TWIN OAKS, MISSOURI

QUALITY CONTROL

Botz, Deal & Company, P.C. is a member of the Private Companies Practice Section (PCPS) of the American Institute of Certified Public Accountants. As a member of the PCPS, Botz, Deal & Company, P.C. submits its practice to the scrutiny of a team of independent CPA's. These CPA's are free to investigate any work files and reports they choose and specifically included a sample of our governmental audits by a firm that is a member of the Government Audit Quality Center of the AICPA. After thorough study of our procedures and work practices, the reviewers concluded that our firm complies with the stringent quality control standards established by the American Institute of Certified Public Accountants with the qualification for an unusual circumstance related to the audit of a nonprofit retirement plan. A copy of the Firm's Peer Review Report has been included as Exhibit 1. Of primary importance in obtaining these results is our Quality Control document, which includes the following areas.

- **Independence** - Representing a client's financial condition with objectivity and integrity. Every professional on our staff must adhere to the firm's independence procedures in all practice areas in fact and in appearance.
- **Assigning personnel** - Having the right people on the job at the right time is the key to quality work. Assignments are based on the degree of technical training and proficiency required in different circumstances, the time required, and the supervisory people involved.
- **Consultation** - Our staff members are encouraged to seek assistance on accounting and auditing questions and to double-check their opinions on complex matters.
- **Supervision** - Engagements are planned to assure appropriate supervision by professionals who have sufficient experience and knowledge of our client's business.
- **Hiring** - Our hiring procedures are aimed at employing the finest professionals to provide our clients with the highest possible level of service.
- **Professional development** - Keeping abreast of professional developments is a necessity for all CPA's. We require a minimum of 120 hours of training every three years for our professionals through in-house training and AICPA courses. All professionals involved in governmental and not-for-profit auditing obtain, at a minimum, the 24 hours of governmental training required every two years.
- **Advancement** - The evaluation and advancement of our staff is geared toward developing career opportunities.
- **Acceptance and continuance of clients** - The firm closely reviews each client served. The purpose of this review is to minimize the likelihood of association with a client whose management lacks integrity, or to risk an association that in any way could damage the professional reputation of the firm.
- **Inspection** - To make sure all the above quality control procedures are being followed, we perform internal inspections on a regular basis.

CITY OF TWIN OAKS, MISSOURI

AUDIT APPROACH

We will audit the financial statements of City of Twin Oaks, Missouri and issue an opinion on the financial statements prepared by the City's staff. If applicable, we will conduct a Single Audit in accordance with generally accepted auditing standards; the standards for financial audits contained in *Government Auditing Standards*, and will include tests of the accounting records of City of Twin Oaks and other procedures we consider necessary to enable us to express an unmodified opinion that the financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles.

Our audit will be performed in three phases which including planning, substantive work, and conclusion. Our audit approach is based upon a risk-oriented perspective. During the planning phase we will:

- Establish an hours budget and a timetable based on our knowledge of the City and the current needs of management.
- Obtain an understanding of your organization's policies and procedures through discussions with management, review of minutes of the Board of Aldermen, review of personnel and accounting manuals and organizational charts. Based on the information we gather we will use a risk based approach to design procedures that provide the best audit evidence in the most efficient manner.
- Our risk assessment also includes evaluating internal control systems that process transactions through discussions with staff and observation of controls.
- When deemed an efficient audit procedure we will test the ability of your systems to process and report transactions accurately. Sample sizes will be determined based on our assessed level of risk relating to each transaction class, financial statement grouping or compliance requirement. Depending on the size and makeup of the populations samples may be random or non-statistical.
- Perform analytical review procedures including comparison of account balances to budget, previous year's results, and anticipated results considering local economic trends and indicators. In most cases analytical procedures are the first step in auditing each area. Account balances that are not consistent with expectations are subjected to substantive procedures to produce adequate audit evidence.
- Identify laws and regulations that will affect the audit. This will be accomplished through discussion with the City's staff, our knowledge of laws and regulations affecting municipalities in St. Louis County and review of grant documents as necessary.
- Prepare audit programs, which have been tailored to the specific needs of the City.
- Confirm bank balances, debt balances and certain revenue items.

CITY OF TWIN OAKS, MISSOURI

EXPERIENCE/REFERENCES

Botz Deal & Co. CPA's has approximately 30 years of experience providing accounting and auditing services to governmental entities including preparation of CAFRs for submission to the GFOA. We are proud of our service to our clients in the public sector, many of whom have been with us numerous years. We place great value on the longevity of our relationship with these clients. We believe an important measure of our success is their loyalty. Michele Graham served as the engagement partner for the following clients over the past three years:

City of Wentzville, Missouri
Audit and preparation of CAFR
Service provided 2013 to present
Contact: Mr. Jeff Lenk

636-639-2155

City of Ferguson, Missouri
Audit and prepare CAFR statements
Audited 2006 to present
Contact: Mr. Jeff Blume

314-524-5252

City of Warrenton, Missouri
Audit and prepare financial statements and single audit
Service provided 2002 to present
Contact: Terri Thorne

636-456-3675

City Of St. John, Missouri
Audit and prepare CAFR statements
Audited 1999 to present
Contact: Mr. John Morris

314-427-8700

City of Olivette, Missouri
Audit and prepare CAFR statements
Audited 1999 to 2009 and 2014 to present
Contact: Mr. Darren Mann

314-993-0444

CITY OF TWIN OAKS, MISSOURI

INDIVIDUAL QUALIFICATIONS

MICHELE A. GRAHAM, CPA PARTNER

Michele Graham joined the firm in 1985, upon graduating from the University of Missouri-Columbia with a Bachelor of Science - Accounting degree. Michele became a partner in 1994. Her primary responsibility is audits of governmental and not-for-profit entities. She is a licensed Certified Public Accountant in the State of Missouri, and a member of both the American Institute of Certified Public Accountants and the Missouri Society of Certified Public Accountants. In addition to over thirty years of experience, each year she receives extensive training related to governmental and not-for-profit entities. She is responsible for conducting single-audit engagements and preparing Comprehensive Annual Financial Reports submitted to the GFOA to receive Certificate of Achievement for Excellence in Financial Reporting.

Michele is the designated audit quality partner with firm-wide responsibility for the firm's governmental audit practice. As the audit quality partner, she is responsible for implementing and monitoring the firm's system of quality control by focusing on the specific policies and procedures applicable to a firm's accounting and auditing practice for governmental audits. In addition she is responsible for ensuring we meet the requirements of membership in the AICPA Government Audit Quality Center.

In addition to her firm's governmental clients, Michele has been appointed to a second three year term on the City of St. Charles audit committee.

ALLEN SCHULTE, CPA MANAGER

Allen Schulte graduated from the Southern Illinois University at Edwardsville with a Bachelor of Science - Accounting degree. Allen has almost twenty years of audit experience and two years in private industry. His audit experience is primarily in governmental and not-for-profit entities. Allen is a licensed Certified Public Accountant in the state of Missouri and a member of both the American Institute of Certified Public Accountants, Missouri Society of Certified Public Accounts and the Government Finance Officers Association. He has also prepared Comprehensive Annual Financial Reports submitted to the GFOA to receive a Certificate of Achievement for Excellence in Financial Reporting. In addition, Allen has been conducting Single Audits for almost twenty years.

LINDSEY RUHR, CPA SENIOR

Lindsey graduated from the University of Central Missouri in the top 10% of her class with a Master's Degree in Accounting. Lindsey has over ten years of public accounting experience. Her experience is primarily in governmental and not-for-profit entities. Lindsey is a Certified Public Accountant and a member of both the American Institute of Certified Public Accountants and the Missouri Society of Certified Public Accounts. Her primary responsibility is audits of governmental entities including conducting Single Audit engagements and preparing Comprehensive Annual Financial Reports submitted to the GFOA to receive a Certificate of Achievement for Excellence in Financial Reporting.

CITY OF TWIN OAKS, MISSOURI

CONSULTING SERVICES AVAILABLE

The services we can provide go beyond the basic audit services. As our clients' needs have grown over the years, we have developed various areas of specialization among our professional staff. Consulting services are available in the following areas:

GFOA Certificate of Achievement for Excellence in Financial Reporting - We can assist in preparing submitting a Comprehensive Annual Financial Report (CAFRs) to the Government Finance Officers Association. This organization reviews reports submitted and awards certificates to those entities whose CAFR achieve the highest standards in government accounting and financial reporting. In addition they provide comments and suggestions for improved reporting. We have assisted several entities with obtaining this award.

Management Information Systems - An important function of an organization's management team is deciding on strategic objectives and allocating resources to meet them. Decisions need to be based on relevant, accurate, and timely information. We can assist organizations in developing a management information system that provides timely, reliable, and useful information that is easily understood by management so that appropriate action can be taken if necessary.

Budgeting - Budgets may be adopted as an integral part of a business plan or to address several operational considerations. We can assist organizations in developing guidelines and techniques for predicting income, expenses and cash flow.

Cash Management - Cash management involves forecasting, receiving, controlling, disbursing, and investing funds from the operations of a business organization, as well as evaluating an organization's internal cash procedures and banking relations. The goals are to maximize cash inflow, minimize cash outflow, optimize borrowing terms, and maximize the yield on idle funds to a degree consistent with the risk that management seeks to make less cash do more work. We can assist our clients in evaluating and improving their current cash management practices and formulating new or revised practices and strategies.

Financial Ratio Analysis - A financial ratio analysis can assist organizations in evaluating past, current and future performance by ratio analysis and in interpreting any set of financial facts and circumstances. We can provide our client organizations with an analysis comparing their organization's activity to an appropriate comparable organization's activity.

Software Package Evaluation and Selection - We can assist our clients in evaluating various software packages to meet their needs and requirements. We will determine the feasibility of using a particular software package as well as provide the client with information and assistance necessary to utilize the software.

CITY OF TWIN OAKS, MISSOURI

CONSULTING SERVICES AVAILABLE

- continued -

Temporary Staffing - Every organizations finds themselves in need of a temporary controller due to medical leave, unexpected loss of personnel, etc. We can provide the staff to keep your accounting department functioning smoothly. Our staff is familiar with your accounting software package and can step in to continue issuing paychecks, paying bills and preparing financial statements in an efficient and timely manner.

Personnel Administration - We can assist our clients in hiring and training accounting personnel. In addition, most organizations find that personnel administration is more successful when personnel policies are uniformly applied and documented in a handbook accessible to everyone. We can assist our clients in developing an employee handbook which will communicate the organization's mission and related goals, establish a comprehensive source of personnel policies, and provide an instrument for consistent application of personnel policies.

Employee Benefit Plan - We assists our clients with evaluation, implementation and reporting compliance of a variety of employee retirement and compensation plans. In addition, we implement and administer cafeteria plans for numerous companies.

General Management - We can assist our clients in defining effective management objectives and organization policies, which will promote operating efficiencies.

Expense Reduction Analysis - We can perform a specific or overall cost analysis to provide cost cutting ideas and strategies. We can also use this analysis to assist our clients in establishing and implementing expense reduction programs.

CITY OF TWIN OAKS, MISSOURI

PROPOSED FEES

Botz, Deal & Company, P.C. submits the following proposal for audit and CAFR preparation services of the City of Twin Oaks, Missouri as described in this proposal.

| YEAR | AUDIT FEE |
|-------------------|-----------|
| December 31, 2017 | \$9,700 |
| December 31, 2018 | \$10,000 |
| December 31, 2019 | \$10,300 |
| December 31, 2020 | \$10,600 |
| December 31, 2021 | \$10,900 |

The above fee is based upon a reasonable amount of assistance and cooperation from the City's staff and the assumption we will not encounter unusual circumstances or fraud. If we encounter such a situation, we will discuss this with you before proceeding. Our fee takes into consideration the additional time necessary in the first year of auditing a City.

The fee includes routine calls and assistance to your staff with any accounting issues, which may arise during the year. If considerable time and/or research is involved, there is a charge for this service, and we will inform management of this prior to providing the service. We may issue another engagement letter for additional services, if the engagement is extensive. Additional services provided to the City will be billed based on time involved in accordance with our standard billing rates.

CITY OF TWIN OAKS, MISSOURI

SUMMARY

- Botz, Deal & Company, P.C. believes we can provide you with the professional services you expect. The firm has over 30 years of experience in providing accounting and auditing services to municipalities and special service districts, including preparation of Comprehensive Annual Financial Reports.
- We are large enough to offer a full range of technical and specialized services, yet small enough to personally identify with each of our clients and provide them with assistance above and beyond our quality technical services.
- We understand the work to be performed. We will schedule sufficient time and staff to perform this engagement in an efficient and timely manner.
- We have assigned a team of professionals that is experienced and qualified to perform this engagement led by a partner who specializes in governmental services.
- We will propose a fair fee that will allow the firm to perform a quality service.
- We are committed to doing more than just preparing financial statements. Our goal is to become familiar with your operations in order to become a partner with you to meet the challenges the City encounters. Frequent contact with you allows us to provide timely advice and assist with specialized projects as the need arises. Appropriate staff members are available to provide consulting services and technical assistance to your staff.
- We are proud of our record in providing professional services to our clients. We look forward to a long and mutually rewarding relationship.

Botz, Deal & Company, P.C.

Peer Review Report



System Review Report

To the Shareholders of Botz, Deal & Co., PC
And the Peer Review Committee of the Missouri
Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Botz, Deal & Co, CPAs, (the firm) in effect for the year ended June 30, 2014. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Reviews are described in the standard at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*, and audits of employee benefit plans.

We noted the following deficiency during our review

1. Deficiency – The firm's quality control policies and procedures identify situations where because of the nature or complexity of the subject matter, consultation of authoritative guidance may be needed. During our review, we noted an instance on the initial audit of an ERISA plan where insufficient audit procedures were performed to support the prior year participants' account balances and beginning net assets. In addition the auditor's report issued on comparative financial statements incorrectly identified both years as being audited. As a result of the firm not adequately consulting guidance material, the firm placed over reliance on the SOC report and balance certification to eliminate rather than reduce testing of the support for beginning balances. The firm will document and add additional procedures as necessary to support all beginning balances and then recall and reissue the financial statements with the appropriate auditors' report included.

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Recommendation: We recommend the firm discuss in a staff meeting the importance of adhering to professional standards regarding performing procedures to support beginning balances and to remind staff of the situations when consultation is required.

In our opinion, except for the deficiency described above, the system of quality control for the accounting and auditing practice of Botz, Deal & Co, CPAs in effect for the year ended June 30, 2014 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency, or fail*. Botz, Deal & Co, P C has received a peer review rating of *pass with deficiency*.|

KPM CPAs, PC

KPM CPAs, PC
February 19, 2015