

## **Compliance Audit Programs**

The Billing & Collection Department retains four Certified Public Accounting firms to perform payroll compliance audits for the Funds:

1. Schultheis & Panettieri, LLP
2. Abrams, Herde, and Merkel, LLP
3. Buckley, Frame, Boudreau & Co., P.C.
4. Calibre CPA Group PLLC