



Federal Awards Reports in Accordance with the Uniform
Guidance

December 31, 2022

City of Fargo, North Dakota

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**Independent Auditor’s Report on Internal Control over Financial Reporting and
on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

To the Honorable Mayor and
Members of City Commission
City of Fargo, North Dakota
Fargo, North Dakota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Fargo, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the City of Fargo’s basic financial statements and have issued our report thereon dated June 29, 2023. Our report includes a reference to other auditors who audited the financial statements of the Municipal Airport Authority of the City of Fargo, the discretely presented component unit, as described in our report on the City’s financial statements. This report does not include the results of the other auditors’ testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Fargo’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Fargo’s internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Fargo’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Fargo's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

The image shows a handwritten signature in cursive script that reads "Eide Sully LLP".

Fargo, North Dakota
June 29, 2023



**Independent Auditor’s Report on Compliance for Each Major Federal Program;
Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of
Federal Awards Required by the Uniform Guidance**

To the Honorable Mayor and
Members of City Commission
City of Fargo, North Dakota
Fargo, North Dakota

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Fargo’s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of City of Fargo’s major federal programs for the year ended December 31, 2022. The City of Fargo’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City of Fargo complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City of Fargo and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City of Fargo’s compliance with the compliance requirements referred to above.

Other Matter - Federal Expenditures Not Included in the Compliance Audit

The City of Fargo's basic financial statements include the operations of the Municipal Airport Authority of the City of Fargo which expended \$7,019,050 in federal awards which is not included in the City of Fargo's schedule of expenditures of federal awards during the year ended December 31, 2022. Our compliance audit, described in the "Opinion on Each Major Federal Program" does not include the operations of the Municipal Airport Authority of the City of Fargo because they engaged other auditors to perform an audit of compliance.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City of Fargo's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City of Fargo's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City of Fargo's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City of Fargo's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City of Fargo's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City of Fargo's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-001 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Government Auditing Standards requires the auditor to perform limited procedures on the City of Fargo's response to the internal control over compliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The City of Fargo's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of City of Fargo as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the City of Fargo's basic financial statements. We issued our report thereon dated June 29, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Eide Bailly LLP

Fargo, North Dakota
June 29, 2023

City of Fargo, North Dakota
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	Pass-through Entity Identifying Number	Expenditures	Amounts Passed- Through to Subrecipients
Department of Agriculture				
<i>Indirect Federal Funding passed through-</i>				
North Dakota Department of Health WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	G21.413 & G21.1024	\$ 575,447	
Total Department of Agriculture				\$ 575,447
Department of Housing and Urban Development				
<i>Direct Federal Funding:</i>				
Community Development Block Grants/Entitlement Grants	14.218	N/A	\$ 385,087	\$ 395,191
COVID-19 - Community Development Block Grants/Entitlement Grants Total CDBG - Entitlement Grants Cluster	14.218	N/A	<u>405,614</u>	259,215
			790,701	
Home Investment Partnerships Program	14.239	N/A	533,595	82,050
<i>Indirect Federal Funding passed through-</i>				
North Dakota Division of Community Services				
COVID-19 - Emergency Solutions Grant Program	14.231	4862-ESG20-CV	632,031	
Emergency Solutions Grant Program CFDA subtotal	14.231	5111-ESG22	<u>10,019</u>	
			<u>642,050</u>	
Total Department of Housing and Urban Development				1,966,346
736,456				
Department of Justice				
<i>Direct Federal Funding:</i>				
COVID-19 - Coronavirus Emergency Supplemental Funding Program	16.034	N/A	119,750	
<i>Indirect Federal Funding passed through-</i>				
Cass County				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-H7399-ND-DJ & 2021-35004	<u>51,291</u>	
Total Department of Justice				171,041

City of Fargo, North Dakota
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	Pass-through Entity Identifying Number	Expenditures	Amounts Passed- Through to Subrecipients
Department of Transportation				
<i>Direct Federal Funding:</i>				
Federal Transit Formula Grants	20.507	N/A	4,600,992	
<i>Indirect Federal Funding passed through-</i>				
North Dakota Department of Transportation				
Buses and Bus Facilities Formula, Competitive, and Low or No Emissions Programs	20.526	38201125A	<u>547,410</u>	
Total Federal Transit Cluster				5,148,402
Enhanced Mobility of Seniors and Individuals with Disabilities Total Transit Services Programs Cluster	20.513	38210812 & 38221074	<u>68,908</u>	68,908
State and Community Highway Safety	20.600	PHSPOP2305-05-08, PHSPOP2205-05- 08, PHSPDD2311-02-05, PHSPDD2111- 02-05, PHSPSC2107-04-05	27,788	
National Priority Safety Programs	20.616			
Total Highway Safety Cluster		PHSPID2210-02-07, PHSPID2310-02-07, & PHSPID2310-12-03	<u>9,779</u>	37,567
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	PHSPID2210-12-03	5,008	
North Dakota Department of Emergency Services Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	13	<u>24,251</u>	
Total Department of Transportation				5,284,136

City of Fargo, North Dakota
 Schedule of Expenditures of Federal Awards
 Year Ended December 31, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	Pass-through Entity Identifying Number	Expenditures	Amounts Passed- Through to Subrecipients
Department of the Treasury				
<i>Direct Federal Funding:</i>				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	7,656,237	405,431
<i>Indirect Federal Funding passed through-</i>				
North Dakota Department of Commerce				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	SLFRP1964	<u>1,198,953</u>	
CFDA subtotal			<u>8,855,190</u>	
Total Department of the Treasury				8,855,190
Environmental Protection Agency				
<i>Indirect Federal Funding passed through-</i>				
North Dakota Department of Health				
		380715-04, 380715-05,		
Capitalization Grants for Clean Water State Revolving Funds	66.458	380715-07, 380715-08, & 380715-09	<u>43,459,382</u>	
Total Clean Water State Revolving Fund Cluster			43,459,382	
Performance Partnership Grants	66.605	G21.019A	<u>1,250</u>	
Total Environmental Protection Agency				43,460,632

City of Fargo, North Dakota
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	Pass-through Entity Identifying Number	Expenditures	Amounts Passed- Through to Subrecipients
Department of Health and Human Services				
<i>Indirect Federal Funding passed through-</i>				
North Dakota Department of Health				
Public Health Emergency Preparedness	93.069	G21.242A, G21.951, G21.008, G21.873, G21.031A, G21.911, G21.1149, G21.1141, & G21.1159	412,606	
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	G21.585	36,019	
Family Planning Services	93.217	G19.1240A, G21.631, & G21.766	204,513	
Immunization Cooperative Agreements	93.268	G21.811	72,396	
COVID-19 - Immunization Cooperative Agreements	93.268	G19.1294	<u>914,944</u>	129,847
CFDA subtotal			987,340	
COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	G19.1073A & G21.965	665,420	
COVID-19 - Activities to Support STLT Health Department Department Response to Public Health or Healthcare Crises	93.391	G19.1294, G21.468, & G21.1097	173,902	
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	G19.1344, G21.262, & G21.860	133,485	
HIV Care Formula Grants	93.917	G19.1256B & G21.644A	349,973	
HIV Prevention Activities Health Department Based	93.940	G21.566	32,431	
Preventive Health and Health Services Block Grant	93.991	G21.436A, G21.372, & G21.1088	42,850	
Maternal and Child Health Services Block Grant to the States	93.994	G21.605, G21.1073	26,176	
North Dakota Department of Human Services				
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	010-12052A, 355-12463	2,886	
Lutheran Social Services				
COVID-19 Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	N/A	<u>50,164</u>	
Total Department of Health and Human Services			3,117,765	129,847

City of Fargo, North Dakota
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	Pass-through Entity Identifying Number	Expenditures	Amounts Passed- Through to Subrecipients
Department of Homeland Security				
<i>Indirect Federal Funding passed through-</i>				
State of North Dakota Department of Emergency Services COVID-19 - Disaster Grants - Public Assistance	97.036	DR4553	55,901	
Pre-Disaster Mitigation Grant Program	97.047	PDMC-PL-08-ND-2018-001 & EMD- 2020-BR-120-0014	1,301,005	
Homeland Security Grant Program	97.067	3, 6, & 17, 140	166,617	
Cass County Emergency Management Performance Grants	97.042	31 & 37	60,317	
Total Department of Homeland Security			1,583,840	-
Total Federal Financial Assistance			\$ 65,014,397	\$ 1,271,734

Note A - Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the City of Fargo (the City) under programs of the federal government for the year ended December 31, 2022. The information is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position or fund balance, or cash flows of the City.

Note B - Summary of Significant Accounting Policies

Expenditures reported in the schedule of expenditures of federal awards are reported on the modified accrual basis of accounting, except for subrecipient expenditures, which are recorded on cash basis. When applicable, such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note C - Indirect Cost Rate

The City has not elected to use the 10% de minimis cost rate.

Note D - Loan Programs

As of December 31, 2022, the City's liability relating to the Storm Sewer and Waste Water Expansion - State Revolving Fund (SRF) Loans (CFDA # 66.458) is \$159,146,667. The City's liability related to the Drinking Water Expansion - State Revolving Fund (SRF) Loans (CFDA #66.468) is \$102,068,280.

Section I - Summary of Auditor's Results

FINANCIAL STATEMENTS

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major program:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	Yes
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516:	Yes

Identification of major programs:

<u>Name of Federal Program</u>	<u>Federal Financial Assistance Listing</u>
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027
Clean Water State Revolving Fund Cluster	66.458
Dollar threshold used to distinguish between type A and type B programs:	\$1,950,432
Auditee qualified as low-risk auditee?	No

Section II - Financial Statement Findings

None reported.

Section III - Federal Award Findings and Questioned Costs

**2022-001 Department of the Treasury and the North Dakota Department of Commerce
Federal Financial Assistance Listing 21.027
COVID-19 Coronavirus State and Local Fiscal Recovery of Funds**

**Period of Performance
Significant Deficiency in Internal Control over Compliance**

Criteria - A good system of internal accounting control includes an adequate system for ensuring that all period of performance requirement are met, documented and approved.

Condition - During the course of our engagement we noted that the City included a 2023 expenditure in the 2022 reported schedule of expenditures of federal awards.

Cause - Control procedures in place did not detect the expenditures coded to the correct period.

Effect - This expenditure is included in the wrong period.

Questioned Costs - None reported. The total of known and projected questioned costs were less than the threshold that would require reporting.

Context/Sampling - A non-statistical sample of 60 transactions out of a population over 250 total transactions were selected for testing, which accounted for \$3,593,271 of \$8,855,190 of federal program expenditures.

Repeat Finding from Prior Year(s) - No

Recommendation - Management should take steps to ensure that all federal expenditures are in the correct period under Uniform Guidance.

Views of Responsible Officials - There is no disagreement with the audit finding.



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Management's Response to Auditor's Findings:
Summary Schedule of Prior Audit Findings and
Corrective Action Plan

December 31, 2022

Prepared by Management of

City of Fargo

**Finding 2021-001 Segregation of Duties
Significant Deficiency**

Initial Fiscal Year Finding Occurred: 2021

Finding Summary: The City had high turnover in staff resulting in a limited staffing with the requisite training and knowledge to prepare the Schedule of Expenditures of Federal Awards. Therefore, one individual prepared and reviewed the Schedule of Expenditures of Federal Awards. The exception to this is the grants that are managed by the Health Department. Someone other than the reviewer prepared the section of the SEFA pertaining to the Health grants.

Status: Corrected

**Finding 2021-002 Drinking Water State Revolving Fund Cluster/CFDA Number 66.468
Procurement, Suspension, and Debarment
Material Weakness in Internal Control over Compliance and Material
Noncompliance**

Initial Fiscal Year Finding Occurred: 2021

Finding Summary: One contract awarded for electrical work related to an unspecified scope project due to the unique nature of the project. Due to the uncertainty over the scope of the work needed to be performed and the technical difficulty of the work, the City inappropriately utilized sole source methodology to award the contract to an electrical contractor that had previously worked on the building and had a significant history of high-quality reasonable work. The City awarded a time and materials contract to the vendor without a written contract, therefore not having the required contract provisions under Uniform Guidance as well as not the required components of a time and materials contract.

Status: Corrected

Finding 2022-001 COVID-19 Coronavirus State and Local Fiscal Recovery of Funds
Federal Financial Assistance Listing 21.027
Period of Performance
Significant Deficiency in Internal Control over Compliance

Finding Summary: During the course of the audit engagement, it was noted that the City included one 2023 expenditure in the 2022 reported schedule of expenditures of federal awards.

Responsible Individuals: Wyatt Papenfuss, Finance Manager

Corrective Action Plan: The City will take steps to ensure that all federal expenditures are in the correct period under Uniform Guidance.

Anticipated Completion Date: December 31, 2023