



for hearing impaired children

ANNUAL REPORT 2010-2011

VOICE

annual report
2010/11

MISSION STATEMENT

"To ensure that all children with hearing loss have their rights upheld with access to services for developing their abilities to learn to HEAR, LISTEN and SPEAK."

MANDATE AND OBJECTIVES

VOICE is a Canadian pediatric hearing association for children with hearing loss whose parents have chosen to help them learn to Hear, Listen and Speak. VOICE was formed in the early 1960s to offer parent support by parents for parents of children with hearing loss. They shared a common goal that still resonates today. They wanted their child to be educated alongside their hearing peers and they wanted them to learn spoken language.



VOICE continues to provide emotional and practical assistance to families of children with hearing loss, supporting parents, children and teens from across Canada. Because of early identification programs, state of the art technology and access to Auditory-Verbal Therapy most children born deaf or hard of hearing today can learn to talk.



Canadian registered charitable organization registration number: 12360 9364 RR0001

VOICE's PROGRAMS

Since its establishment, VOICE has been providing the following services and programs:

Parent Support: Ensures that all parents are offered opportunities to meet other parents and to be supported and informed through regular chapter meetings, one-on-one assistance, newsletters and magazine, an annual

conference and the annual VOICE summer family camp. By supporting parents of deaf and hard of hearing children, VOICE is enabling students with hearing loss and fostering their successful integration into Ontario community schools.

Public Education: Provides the general public with knowledge and information with respect to children and hearing impairment through our informative web site, videos, resource library, annual conference and news releases.

Advocacy: Awareness raising on the part of the VOICE organization of the needs of children with hearing loss has directly impacted policies developed for early identification programs and early intervention supports. Through regular government contact and participation on advisory committees and government consultations, VOICE continues to provide current information to policy makers on the changing needs of children and youth with hearing loss. The VOICE Health and Education Committees meet

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regularly to discuss matters of concern for children with hearing loss in the educational and health sectors. VOICE has a network of Special Education Advisory Committee representatives who meet annually at the VOICE SEAC Workshop and who receive regular written communications from the VOICE national office.

Auditory-Verbal Therapy: Teaches deaf children to use whatever usable hearing they have in order to acquire speech and language, thereby enabling them to become fully integrated and independent members of the community. Our survey of VOICE's Auditory-Verbal Therapy graduates 18 years and over is a testament to the success of our program. 100% of respondents indicated they had not only graduated from high school but that greater than 50% had post secondary education; and the other 50% are still attending university or college. This is a significant outcome in light of the Statistic Canada's findings that revealed that only 24% of deaf Canadians held a high school diploma.



EXECUTIVE DIRECTOR'S *report*

Norah-Lynn McIntyre, Executive Director

VOICE supports the right of parents to choose the communication option for their child. Since the vast majority of parents have no history of hearing loss in their families and want their children to be a part of their listening and hearing communities, they overwhelmingly choose to help their children to learn to speak. The fact is that with cochlear implant technology and superior hearing aids, the vast majority of children born with hearing loss can hear, listen and speak, and can participate fully in the life of their hearing communities. Research shows that a rich vocabulary and oral language are critical to successful literacy outcomes. Despite all the technological advancements and successful spoken language outcomes for children with hearing loss, services are not assured and appropriate levels of support are not guaranteed. VOICE continues to work toward attaining comprehensive guidelines and funding for children with hearing loss.

Membership in the VOICE organization increased by 30% in 2010 in large part due to the launch of an introductory "new" free membership offer this year. Continuing

in the VOICE tradition of providing one-on-one assistance to families, VOICE has introduced a parent mentor program, overseen by a parent mentor program coordinator. Parent mentors receive formalized training and guidance and are networked to be able to offer support to families from across Canada in multiple languages. School board Special Education Advisory Committee (SEAC) representatives also receive training each year at the VOICE annual training workshop. Workshops are conducted for families at the VOICE summer family camp too. The VOICE annual conference held at the University of Guelph is the largest conference of its kind for parents and professionals. Informed and educated parents and volunteers are critical to the success of children with hearing loss.

The Dress Loud Day event raises awareness on behalf of persons with hearing loss within the school and workplace. The event is held each year during May Speech and Hearing Month and helps to inform the general public about the challenges of coping with a hearing loss and how to support persons with this invisible disability. Log on to voicefordeafkids.com to learn more about this event.

For over 45 years VOICE has supported families, children and professionals. We acknowledge the generosity of our donors who have supported the VOICE organization and its mission.

THE VOICE TRAINING & MENTORING *program* IN THE AUDITORY-VERBAL APPROACH

By Anita Bernstein, M.SC. LSLS Cert AVT, Director of Therapy and Training Programs

In the past year the VOICE Auditory-Verbal (AV) Therapy and Training Program gained recognition throughout Ontario, across Canada and in the United States through exposure at conference presentations, participation on the AGBell Academy Board and the International Ling Consortium. Over the years, the VOICE AV Program has continued to be respected for its expertise, consistency of service, skilled professionals and innovative programs. VOICE's Position Paper on the A-V approach is accessible at www.voicefordeafkids.com.

In the past year the [Auditory Verbal Therapy and Training Program](#) contracted seventeen certified auditory-verbal (AV) therapists and one additional professional who is currently working towards certification.

AUDITORY-VERBAL TRAINING AND MENTORING PROGRAM

The AV training program's intent is to continue to develop the skills of teachers of the deaf and /or speech-language pathologist to offer the option of A-V intervention, to develop individual

education plans that incorporate A-V goals and strategies with school curriculum and to support the individual language and literacy goals of students who are deaf or hard of hearing.

In 2008 an Ontario Ministry of Education grant provided funding for A-V mentoring in 19 Ontario school boards. All 19 training spots are currently filled and school boards are waitlisted to participate in this program. VOICE continues to discuss the need for this type of training with the Ministry of Education and the need for extended funding to ensure that all boards interested in training are able to access the program.

A crucial aspect of the A-V training program is improved student outcomes in the areas of audition, speech, language, and literacy skills. These areas are being tracked for all students participating in the

program and preliminary results point to a minimum of one year's progress in skills within a school year, in at least the areas of audition and language comprehension.

At the completion of this training initiative, 25 teachers of the deaf or speech language pathologists will have developed expertise in the A-V approach.

VOICE AND UNIVERSITY OF OTTAWA PARTNER TO OFFER FIELD PLACEMENTS

VOICE has been working in collaboration with the University of Ottawa (U of O) as they launch their graduate certificate in auditory-verbal studies. Teachers training through the VOICE mentorship program and registered in the certificate in A-V studies will receive university course credit for

their mentorship hours. VOICE and U of O will continue this partnership to ensure graduates will be highly qualified with both

CONSULTATION TO FRENCH LANGUAGE BOARDS

VOICE is offering assessment and consultation services to three students in the Conseil scolaire de district catholique Centre-Sud. This consultation package includes: objective evaluation of the student's skill level in audition, speech, receptive and expressive language; recommendations to the student's individual education plan to address gaps in literacy and language skills; review and interpretation of assessment information with parents and school team and advice to the school team in determining best practice for implementing the educational plan and interface with the grade level curriculum.

A *note* FROM OUR CHAIRMAN, MR. STEVE DUKE

It is a pleasure for me to be associated with Canada's largest pediatric hearing association for children with hearing loss whose parents have chosen to help them learn to HEAR, LISTEN and SPEAK. My personal history with the organization spans over 40 years, as a sibling of a person with hearing loss. I witnessed her development over the years and the support my parents gained from the VOICE organization. Parent support remains to this day the backbone of the VOICE organization and social media has enabled a

broader reach to families from across Canada, even in the most remote communities and to a diverse, multilingual and multicultural community.

This past year VOICE has continued to execute on its strategic plan, pushing forward in all four program areas: parent support, public education, advocacy, and auditory-verbal therapy. The Mentorship and Training program that the Province of Ontario has entrusted to VOICE is proceeding on schedule and on budget. VOICE's leadership and staff are experienced, dedicated individuals determined to make a positive difference in the lives of children with hearing loss. Financially, VOICE is cash flow positive, and is continuing to rebuild its strategic reserve. 2010/11 was a very good year for VOICE and with the continued support of our members and donors, 2011/12 will continue on this positive trajectory.



INDEPENDENT AUDITOR'S *report*

To the directors of VOICE for Hearing Impaired Children:

We have audited the accompanying financial statements of VOICE for Hearing Impaired Children, which comprise the statement of financial position as at May 31, 2011 and the statements of changes in fund balances, operations and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Management is responsible for the preparation of these financial statements in accordance with Canadian generally accepted accounting principles and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally

accepted accounting standards. Those standards require that we comply with ethical requirements and plan and perform an audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

BASIS FOR QUALIFIED OPINION

In common with many charitable organizations, the organization derives revenue from donations, the completeness of which is not susceptible of satisfactory audit verification. Accordingly, our verification of donation revenue was limited to the amounts recorded in the records of the organization and we were not able to determine whether any adjustments might be necessary to donation revenue, excess of revenue over expenses, assets, and net assets.

OPINION

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, if any, the financial statements present fairly, in all material respects, the financial position of VOICE for Hearing Impaired Children as at May 31, 2011 and its financial performance and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Campbell Lawless

Professional Corporation, Chartered Accountants
Authorized to practise public accounting by The
Institute of Chartered Accountants of Ontario
November 6, 2011

NOTES TO FINANCIAL STATEMENTS

1. PURPOSE OF THE ORGANIZATION

VOICE for Hearing Impaired Children's mission is to ensure that all children with hearing loss have their rights upheld with access to services for developing their abilities to learn to HEAR, LISTEN, and SPEAK.

The organization is incorporated under the Ontario Corporations Act as a corporation without share capital and is a registered charity under the Income Tax Act.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES FINANCIAL STATEMENTS

These financial statements present the financial position and results of operation of the national office. They do not include the financial activities of the organization's individual chapters. The national office and the chapters operate as separate units but are controlled by one board of directors.

The individual chapters operate as unincorporated service organizations under the same name as the organization. The chapters are not registered as charities under the Income Tax Act.

Financial summaries of the unconsolidated chapters as at May 31, 2011 and

2010 and the years then ended are included (note 3).

FUND ACCOUNTING

The organization follows the restricted fund method of accounting for contributions.

The General Fund accounts for the organization's program delivery and administrative activities. This fund reports unrestricted resources and restricted program grants.

The Reserve Fund was established by the Executive Committee to set aside funds to ensure the long-term viability of the organization.

The Scholarship Fund reports only

VOICE for Hearing Impaired Children
STATEMENT OF CASH FLOWS

| Year Ended May 31 | 2011 \$ | 2010 \$ |
|---|------------|------------|
| CASH FROM OPERATING ACTIVITIES | | |
| Excess (deficiency) of revenue over expenses for the year | 20,489 | (24,757) |
| Items not requiring an outlay of cash | | |
| Amortization of capital assets | 1,023 | 783 |
| | 21,512 | (23,974) |
| Changes in non-cash working capital items | | |
| Decrease in account receivables | 3,906 | (778) |
| Increase in sales tax recoverable | (11,023) | (1,147) |
| Decrease in due from provincial chapters | 3,992 | 38,154 |
| Decrease in prepaid expenses | 2,987 | (19,904) |
| Increase in accounts payable and accrued liabilities | 13,790 | 44,694 |
| Decrease in deferred revenue | (437,888) | 601,178 |
| Net cash generated through operating activities | (402,724) | 638,223 |
| INVESTING ACTIVITIES | | |
| Net sale (purchase) of investments | 359,142 | (912,841) |
| Net change in cash and cash equivalents during the year | (43,583) | (274,618) |
| Cash and cash equivalents, beginning of year | 592,252 | 866,870 |
| Cash and cash equivalents, end of year | 548,670 | 592,252 |

VOICE for Hearing Impaired Children
STATEMENT OF FINANCIAL POSITION

| May 31 | 2011 \$ | 2010 \$ |
|--|------------|------------|
| ASSETS | | |
| Current | | |
| Cash and cash equivalents | 528,639 | 572,221 |
| Cash and cash equivalents - scholarship fund | 20,031 | 20,031 |
| Short-term investments | 303,332 | 705,506 |
| Accounts receivable | 27,601 | 31,509 |
| Sales tax recoverable | 17,601 | 6,227 |
| Due from provincial chapters [note 4] | 2,318 | 6,309 |
| Prepaid expenses | 27,684 | 30,671 |
| | 926,855 | 1,372,474 |
| Long-term Investments | 285,364 | 242,331 |
| Investment in private company [note 5] | 1,000 | 1,000 |
| Capital assets [note 6] | | 1,023 |
| | 1,213,219 | 1,616,828 |
| LIABILITIES | | |
| Current | | |
| Accounts payable and accrued liabilities | 100,091 | 86,301 |
| Deferred revenue | | |
| Deferred operating grants [note 6] | 1,013,087 | 1,447,029 |
| Other | 23,887 | 27,833 |
| | 1,137,065 | 1,561,163 |
| FUND BALANCES | | |
| General Fund | 21,160 | 671 |
| Internally restricted | 34,963 | 34,963 |
| Externally restricted | 20,031 | 20,031 |
| | 76,154 | 55,665 |
| | 1,213,219 | 1,616,828 |

restricted resources that are for scholarship purposes.

CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of unrestricted cash and short-term deposits with a initial maturity term of three months or less at the date of acquisition.

INVESTMENTS

Investments are measured at their fair market value at the reporting date, being the ongoing and realizable value of these positions as determined by the organization. In the absence of any other reasonable basis of valuation, cost may be considered to represent the fair value of these investments. The valuation process is subjective and involves inherent uncertainties, therefore values subsequently realized may differ from carrying values.

CAPITAL ASSETS

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution. Amortization is provided at the following annual rates and bases which are designed to charge operations with the total cost of these assets over their estimated useful lives:

| |
|-------------------------|
| Computer equipment |
| 30% diminishing balance |
| Furniture and fixtures |
| 20% diminishing balance |
| Computer software |
| 50% straightline |

VOICE for Hearing Impaired Children
STATEMENT OF CHANGES IN FUND BALANCES

| Year ended May 31 | General Fund | Restricted Funds | | Total | |
|---|--------------|------------------|------------------|--------|----------|
| | | Reserve Fund | Scholarship Fund | 2011 | 2010 |
| | \$ | \$ | \$ | \$ | \$ |
| Fund balance , beginning of year | 671 | 34,963 | 20,031 | 55,665 | 80,422 |
| Excess (deficiency) of revenue over expenditures for the year | 20,489 | | | 20,489 | (24,757) |
| Fund balance , end of year | 21,160 | 34,963 | 20,031 | 76,154 | 55,665 |

VOICE for Hearing Impaired Children
STATEMENT OF OPERATIONS

| Year ended May 31 | Unrestricted | Restricted Fund | | Total | |
|--|--------------|-----------------|------------------|---------|----------|
| | General Fund | Reserve Fund | Scholarship Fund | 2011 | 2010 |
| | \$ | \$ | \$ | \$ | \$ |
| Revenue | | | | | |
| Government funding | | | | | |
| Training and Mentorship Program | 433,492 | | | 433,942 | 379,562 |
| Other programs | 15,777 | | | 15,777 | 51,526 |
| Contributions [note 7] | 208,465 | | | 208,465 | 193,824 |
| Contacted Services | 106,678 | | | 106,678 | 125,850 |
| Fundraising and special events | 59,221 | | | 59,221 | 54,133 |
| Chapter program fees and levies | 46,754 | | | 46,754 | 45,544 |
| Conference fees | 16,507 | | | 16,507 | 11,730 |
| Investment and other income | 5,633 | | | 5,633 | 6,245 |
| | 892,977 | | | 892,977 | 868,414 |
| Expenditures - Program | | | | | |
| Training and mentorship | 433,942 | | | 433,942 | 379,346 |
| Therapy program delivery | 127,491 | | | 127,491 | 151,370 |
| Parent support | 87,441 | | | 87,441 | 97,012 |
| Public information | 30,495 | | | 30,495 | 31,431 |
| Advocacy | 29,636 | | | 29,636 | 37,391 |
| | 709,005 | | | 709,005 | 696,550 |
| Expenditures - General | | | | | |
| Administrative and general support | 83,852 | | | 83,852 | 118,565 |
| Fundraising and special events | 79,631 | | | 79,631 | 78,056 |
| | 163,843 | | | 163,843 | 196,621 |
| Excess (Deficiency) of revenue over expenditures for the year | 20,489 | NIL | NIL | 20,489 | (24,757) |

REVENUE RECOGNITION

Unrestricted contributions are recognized as revenue of the General Fund in the year received or receivable if the amount to be received can be reasonably estimated and collections is reasonably assured

Restricted contributions related to general operations are recognized as revenue of the General Fund in the year which the related expense are incurred. All other restricted contributions are recognized as revenue of the appropriate restricted fund.

Fees and sponsorships for events are recognized as revenue of the General Fund in the year when the events are held.

ALLOCATION OF EXPENSES

The costs of each major functional program administered by the organization include the costs of personnel, premises and other expenses that are directly related to providing the program. The organization also incurs a number of administrative and general support expenses that are common to the administration of the organization and each of its programs.

The organization allocates its administrative and general support expenses on an equitable basis to its major functional programs and applies that basis consistently each year.

CONTRIBUTED SERVICES

Various companies provide the organization with in-kind professional services. In addition, volunteers contribute their time to assist the organization in carrying out its activities. Because of the difficulty of determining their fair value, these contributed services are not recognized in the financial statements.

USE OF ESTIMATES

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates that affect the reported amounts of assets and liabilities at the date of the financial

statements, and the reported amounts of revenues and expenditures during the reported periods. Actual results could differ from management's best estimates as additional information becomes available in the future.

FUTURE ACCOUNTING FRAMEWORK

In March 2011, the CICA issued new accounting standards for not-for-profit organizations. These standards are effective for annual financial statements relating to fiscal years beginning on or after January 1, 2012 with earlier adoption permitted. Management does not anticipate any material changes upon adoption of the new standards.

3. FINANCIAL SUMMARIES OF UNCONSOLIDATED PROVINCIAL CHAPTERS

VOICE for Hearing Impaired Children FINANCIAL SUMMARIES OF UNCONSOLIDATED PROVINCIAL CHAPTERS

| Financial Position | 2011 \$ | 2010 \$ |
|---|------------|------------|
| Total assets | 214,138 | 237,034 |
| Total liabilities | 6,298 | 212,087 |
| Total fund balances | 207,840 | 24,947 |
| | 214,138 | 237,034 |
| Results of Operations | | |
| Total revenues | 96,220 | 169,391 |
| Total expenditures | 100,467 | 113,550 |
| Excess (deficiency) of revenue over expenditures for the year | (4,247) | 55,841 |

4. DUE FROM PROVINCIAL CHAPTERS

Amounts due from provincial chapters are due on demand and are non-interest bearing. Transactions are the in the normal course of operations and are measured at the exchange amount, which is the amount of consideration established by the related parties.

5. INVESTMENT IN PRIVATE COMPANY

Investment in private company consists of 30,000 common shares in a private company. There is currently no market for these shares and the fair value is not readily determinable as at May 31, 2011.

6. DEFERRED PROGRAM GRANTS

Deferred program grants reported in the General Fund represent restricted program funding received from

governments in the current and prior periods that is related to subsequent periods. Changes in the deferred program grants balance are as follows:

| | Training and Mentorship Program \$ | Other Restricted Funding \$ | 2011 \$ | 2010 \$ |
|----------------------------|---------------------------------------|--------------------------------|------------|------------|
| Balance, beginning of year | 1,446,029 | 1,000 | 1,447,029 | 851,334 |
| Receipts | | | NIL | 1,016,000 |
| Expenditures | (433,942) | | (433,942) | (420,305) |
| Balance, end of year | 1,012,087 | 1,000 | 1,013,087 | 1,447,029 |

The organization has complied with all conditions and requirements of the government contribution program agreement and no repayment is anticipated.

7. CONTRIBUTIONS

| | 2011 \$ | 2010 \$ |
|----------------|------------|------------|
| Foundations | 77,105 | 60,050 |
| Corporations | 62,166 | 57,255 |
| Services clubs | 43,378 | 48,832 |
| Individuals | 25,816 | 27,687 |
| | 208,465 | 193,824 |

8. ALLOCATION OF EXPENSES

Administrative and general support expenses of \$278,268 (2010 - \$278,509) have been allocated as follows:

| | 2011 \$ | 2010 \$ |
|------------------------------|------------|------------|
| Training and mentorship | 134,295 | 156,824 |
| Fundraising & special events | 53,421 | 36,187 |
| Parent support | 36,715 | 35,350 |
| Advocacy | 29,636 | 26,439 |
| Therapy program delivery | 12,140 | 9,972 |
| Public information | 12,061 | 13,737 |
| | 278,268 | 278,509 |

9. COMMITMENTS

The organization is committed under operating leases for rental of premises and equipment extending for various periods to 2014. Future minimum annual payments required over the next three years are as follows:

| | \$ |
|------|---------|
| 2012 | 55,920 |
| 2013 | 55,903 |
| 2014 | 38,330 |
| | 150,153 |

10. FINANCIAL INSTRUMENTS AND RISK MANAGEMENT

The organization's financial instruments consist of cash and cash equivalents, investments, accounts receivable, due from provincial chapters and accounts payable and accrued liabilities.

The organization's financial assets that are exposed to credit risk are cash and cash equivalents, investments, accounts receivable and due from provincial chapters. Cash and cash equivalents and short-term investments consist of deposits with major Canadian banks. Credit risk arises from the potential that a counterparty will fail to perform its obligations. The organization does not anticipate non-performance by these counterparties.

It is management's opinion that the organization is not exposed to significant interest or currency risk arising from these financial instruments other than long-term investments, are short-term in nature and therefore their carrying values approximate fair value.

The fair value of long-term investments is equal to their quoted market value as at May 31, 2011.

CAPITAL DISCLOSURES

For its own purposes, the organization defines capital as the sum of the general fund and internally and externally restricted fund balances. The organization's capital is calculated as follows:

| | 2011 \$ | 2010 \$ |
|-----------------------|---------------|---------------|
| General Fund | 21,160 | 671 |
| Internally restricted | 34,963 | 34,963 |
| Externally restricted | 20,031 | 20,031 |
| | 76,154 | 55,665 |

The organization's objectives when managing capital are to hold sufficient unrestricted and internally restricted funds to enable it to withstand negative or unexpected financial events. The organization seeks to minimize the exposure to capital deficiencies and to maintain sufficient liquidity to enable to meet its obligations as they come due.

The organization plans to internally restrict sufficient funds to approximate three months of operating expenses by transfer of surplus from the general fund.

12. COMPARATIVE AMOUNTS

Certain comparative amounts have been reclassified to conform with the method of presentation adopted in the current year.



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Anita Bernstein - Director of Therapy &
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Nicole Nayman - AV Program Consultant
Jessica Chan - Finance Manager
Paula McLellan - Interim Parent Mentor
Program Coordinator
Kendra Coons - Fund Development Officer
Eileen Boxall - Office Manager

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