



## **CITY OF GENEVA, ILLINOIS**

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**AUDITOR'S COMMUNICATION TO THE  
HONORABLE MAYOR AND THE  
MEMBERS OF THE CITY COUNCIL  
AND MANAGEMENT**

**For the Year Ended April 30, 2025**

The background of the lower half of the page features a teal horizontal band at the top, followed by a large, abstract graphic of overlapping, semi-transparent geometric shapes in shades of gray and white, creating a sense of depth and complexity. In the bottom right corner, there is an orange rectangular box containing the text 'SIKICH.COM'.

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**CITY OF GENEVA, ILLINOIS**  
AUDITOR’S COMMUNICATION TO THE  
HONORABLE MAYOR AND THE  
MEMBERS OF THE CITY COUNCIL  
AND MANAGEMENT  
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1415 West Diehl Road, Suite 400  
Naperville, IL 60563  
630.566.8400

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October 8, 2025

The Honorable Mayor  
Members of the City Council  
City of Geneva  
22 South First Street  
Geneva, Illinois 60134

Ladies and Gentlemen:

As part of our audit process we are required to have certain communications with those charged with governance at the beginning of our audit process and at the conclusion of the audit. Those communications include information related to the planned scope and timing of our audit, as well as other information required by audit standards. Our communication at the beginning of our audit process along with our questionnaire regarding consideration of fraud in a financial statement audit was sent to you in May 2025.

Auditing standards also requires the communication of internal control related matters to those charged with governance. Our management letter, as well as a listing of future pronouncements that may affect the City of Geneva (the City), are enclosed within this document.

This information is intended solely for the use of the Mayor, City Council and management of the City and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

A handwritten signature in black ink that reads "Sikich CPA LLC".

Sikich CPA LLC  
By: Nick Bava, CPA, MAS  
Principal

1415 West Diehl Road, Suite 400  
Naperville, IL 60563  
630.566.8400

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October 8, 2025

The Honorable Mayor  
Members of the City Council  
City of Geneva, Illinois

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Geneva, Illinois (the City) for the year ended April 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated March 4, 2025. Professional standards also require that we communicate to you the following information related to our audit.

### **Qualitative Aspects of Accounting Practices**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ending April 30, 2025, except for the implementation of GASB Statement No. 100, *Accounting Changes and Error Corrections*, and GASB Statement No. 101, *Compensated Absences*. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. We noted no particularly sensitive financial statement disclosures during our audit of the financial statements, except for the actuarial valuations used to compute the total pension liabilities and the total OPEB liability.

Management's estimate of the City's total pension liabilities and total other postemployment benefit liability are based on various actuarially determined amounts, including estimated investment returns, dates of employee retirement, discount rates, healthcare trend rates, and mortality rates. We evaluated key factors and assumptions used to develop the management's estimates of the City's total pension liabilities and total other postemployment benefit liability in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

### **Difficulties Encountered in Performing the Audit**

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### **Corrected and Uncorrected Misstatements**

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

### **Disagreements with Management**

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### **Management Representations**

We have requested certain representations from management that are included in the management representation letter dated October 8, 2025.

### **Management Consultations with Other Independent Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### **Other Audit Findings or Issues**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

## **Other Matters**

We applied certain limited procedures to the required supplementary information and management's discussion and analysis as listed in the table of contents which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual fund financial statements and schedules as listed in the table of contents, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the basic financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

We were not engaged to report on the introductory section or the statistical section, which accompany the basic financial statements but are not RSI. We did not audit or perform other procedures on this other information, and we do not express an opinion or provide any assurance on it.

## **Restriction on Use**

This information is intended solely for the information and use of the Mayor, the City Council and management of the City of Geneva and is not intended to be, and should not be, used by anyone other than these specified parties.

We appreciate the courtesies extended to us by the City and those associated with it during our audit for this year. If you have any questions regarding the purpose of this letter or the requirement mentioned, please give me a call.

Sincerely,

*Sikich CPA LLC*

Sikich CPA LLC  
By: Nick Bava, CPA, MAS  
Principal

**City of Geneva**

**Year End: April 30, 2025**

**Adjusting Journal Entries**

**Date: 5/1/2024 To 4/30/2025**

**Account No: AJE#01 To AJE#01**

<b>Number</b>	<b>Date</b>	<b>Name</b>	<b>Account No</b>	<b>Debit</b>	<b>Credit</b>
AJE#01	4/30/2025	Restricted Cash	620-104.05 EF-620	377.50	
AJE#01	4/30/2025	Restricted Cash	620-104.05 EF-620		-99,270.31
AJE#01	4/30/2025	Restricted Cash	620-104.05 EF-620		-3,448.30
AJE#01	4/30/2025	Restricted Cash	620-104.05 EF-620		-13,024.56
AJE#01	4/30/2025	Interest Income	620.00-481.10 EF-620	3,448.30	
AJE#01	4/30/2025	Interest Income	620.00-481.10 EF-620	13,024.56	
AJE#01	4/30/2025	Interest Income	620.00-481.10 EF-620	99,270.31	
AJE#01	4/30/2025	Interest Income	620.00-481.10 EF-620		-377.50
		To correct investment amount			

PASSED ADJUSTMENTS

**CITY OF GENEVA**  
(CLIENT)

**BUSINESS-TYPE ACTIVITIES**  
(OPINION UNIT)

For the Year Ended April 30, 2025

<b>Description</b>	<b>Assets/ Deferred Outflows of Resources</b>	<b>(Liabilities/ Deferred Inflows of Resources)</b>	<b>Net Position/ Fund Balance</b>	<b>Change in Net Position</b>
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period	\$ -	\$ -	\$ -	\$ -
To record the effect of the restatement of opening net position for GASB Statement No. 101	-	-	212,407	(212,407)
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 212,407</b>	<b>\$ (212,407)</b>

PASSED ADJUSTMENTS

**CITY OF GENEVA**  
(CLIENT)

**WATER AND WASTEWATER**  
(OPINION UNIT)

For the Year Ended April 30, 2025

<b>Description</b>	<b>Assets/ Deferred Outflows of Resources</b>	<b>(Liabilities/ Deferred Inflows of Resources)</b>	<b>Net Position/ Fund Balance</b>	<b>Change in Net Position</b>
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period	\$ -	\$ -	\$ -	\$ -
To record the effect of the restatement of opening net position for GASB Statement No. 101		-	131,107	(131,107)
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 131,107</b>	<b>\$ (131,107)</b>

**CITY OF GENEVA, ILLINOIS**  
**COMMUNICATION OF DEFICIENCIES**  
**IN INTERNAL CONTROL AND**  
**OTHER COMMENTS TO MANAGEMENT**

April 30, 2025

1415 West Diehl Road, Suite 400  
Naperville, IL 60563  
630.566.8400

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The Honorable Mayor  
Members of the City Council  
City of Geneva, Illinois

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Geneva, Illinois (the City) as of and for the year ended April 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the City'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's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 City's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. 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 may exist that have not been identified.

During our audit, we also identify certain matters which we communicate only to management. While many of these matters are operational in nature, they may include internal control deficiencies that do not meet the definition of a significant deficiency or material weakness. We have chosen to communicate these matters in this communication. As discussed on the following pages, we identified certain deficiencies in internal control. In addition, we reviewed the status of the recommendations for the period ended April 30, 2024. The status of these recommendations is included in Appendix A.

The City's written response to the comments identified in our audit has not been subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

This memorandum is intended solely for the information and use of management and is not intended and should not be used by anyone other than these specified parties.

*Sikich CPA LLC*

Naperville, Illinois  
October 8, 2025

## OTHER COMMENTS

### Future Accounting Pronouncements

The Governmental Accounting Standards Board (GASB) has issued a number of pronouncements that may affect the City in the future:

GASB Statement No. 102, *Certain Risk Disclosures*, establishes financial reporting requirements for risks related to vulnerabilities due to certain concentrations or constraints. This Statement defines a *concentration* as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A *constraint* is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority. Concentrations and constraints may limit a government's ability to acquire resources or control spending. This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. This Statement is effective for the fiscal year ending April 30, 2026.

GASB Statement No. 103, *Financial Reporting Model Improvements*, improves key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This statement also addresses certain application issues. This Statement requires that the information presented in MD&A be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions. Furthermore, this Statement stresses that the detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed. This Statement describes unusual or infrequent items as transactions and other events that are either unusual in nature or infrequent in occurrence. This Statement requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses. Operating revenues and expenses are defined as revenues and expenses other than nonoperating revenues and expenses. Nonoperating revenues and expenses are defined as (1) subsidies received and provided, (2) contributions to permanent and term endowments, (3) revenues and expenses related to financing, (4) resources from the disposal of capital assets and inventory, and (5) investment income and expenses. This Statement requires governments to present each major component unit separately in the reporting entity's statement of net position and statement of activities if it does not reduce the readability of the statements. This Statement requires governments to present budgetary comparison information using a single method of communication - RSI. Governments also are required to present (1) variances between original and final budget amounts and (2) variances between final budget and actual amounts. An explanation of significant variances is required to be presented in notes to RSI. The requirements of this Statement are effective for the fiscal year ending April 30, 2027.

## **OTHER COMMENTS (Continued)**

### **Future Accounting Pronouncements (Continued)**

GASB Statement No. 104, *Disclosure of Certain Capital Assets*, requires certain types of capital assets to be disclosed separately in the capital asset note disclosures. Lease assets recognized in accordance with Statement No. 87, *Leases*, and intangible right-to-use assets recognized in accordance with Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, should be disclosed separately by major class of underlying asset in the capital assets note disclosures. Subscription assets recognized in accordance with Statement No. 96, *Subscription-Based Information Technology Arrangements*, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class. This Statement also requires additional disclosures for capital assets held for sale. A capital asset is a capital asset held for sale if (a) the government has decided to pursue the sale of the capital asset and (b) it is probable that the sale will be finalized within one year of the financial statement date. Governments should consider relevant factors to evaluate the likelihood of the capital asset being sold within the established time frame. This Statement requires that capital assets held for sale be evaluated each reporting period. Governments should disclose (1) the ending balance of capital assets held for sale, with separate disclosure for historical cost and accumulated depreciation by major class of asset, and (2) the carrying amount of debt for which the capital assets held for sale are pledged as collateral for each major class of asset. This Statement is effective for the fiscal year ending April 30, 2027.

**APPENDIX A**  
**STATUS OF COMMENTS FROM APRIL 30, 2024**

**DEFICIENCIES**

**Segregation of Duties**

*Criteria:* Strong internal controls require the separation of custody, authorization, and recording of transactions.

*Condition/Context:* With a limited number of staff at the City, proper segregation of duties is difficult to accomplish. A fundamental element of internal control is the segregation of certain key duties. In general, the principal incompatible duties to be segregated include:

- Custody of assets, in particular cash
- Authorization or approval of related transaction affecting those assets
- Recording or reporting of related transactions
- Execution of the transaction of transaction or transaction activity

An essential feature of segregation of duties within an organization is that no one employee or group of employees has exclusive control over any transaction or group of transactions. We noted specific lack of segregation of duties listed below. This list would not be considered to be all inclusive as we did not perform a review of all control structures throughout the City. We consider the following to be deficiencies in internal control for the City:

Manual Journal Entries

During our testing of manual journal entry posting, we noted the process is for entries to be reviewed and approved by someone other than the original preparer. However, superuser access within the system could allow an individual to prepare, approve, and post journal entries without secondary review and approval. While the current settings require individuals who enter journal entries to receive secondary review prior to posting, the superuser can override this setting. We recommend that superuser access is limited to the extent possible and that all journal entries receive secondary review and approval.

**Status:** This comment is still applicable as of April 30, 2025.

**Management Response**

As requested during the FY 2021 through 2024 audit, the financial software is programmed to request two approvals for all journal entries. Manual journal entries make up 19% of all journals. Of those entries, 28 transactions were approved by only one superuser. City staff with no access to journal entries will review a report each quarter and identify any single approved entries and discuss them with the City Administrator.

## **DEFICIENCIES (Continued)**

### **Capital Asset Records**

During our audit, we noted that some of the older capital assets records of the City do not contain specific asset identification methodology, resulting in an inability to accurately remove replaced capital assets from the records. We recommend that the City evaluate the cost benefit of performing a capital asset inventory for these older assets.

**Status:** This comment is still applicable as of April 30, 2025.

### **Management Response**

The Finance Department is working with other City Departments to identify assets that are no longer in service or in our possession. When GASB 34 was implemented in 2003; electric, water and streets assets were valued in total not by location. The lack of location makes it difficult to identify historical cost related to a section of the infrastructure asset that was replaced during the year.

### **Credit Cards**

During our review of credit card purchases, we noted that there is inconsistency in the process of documenting signatory approval on all purchases. While we did not identify any instances of noncompliance when testing transactions against the City's credit card purchasing policies, we recommend the City implement procedures that will result in more consistent entry and approval processes. Additionally, this will effectively streamline and automate these transactions and will more closely align with other accounts payable processing performed at the City.

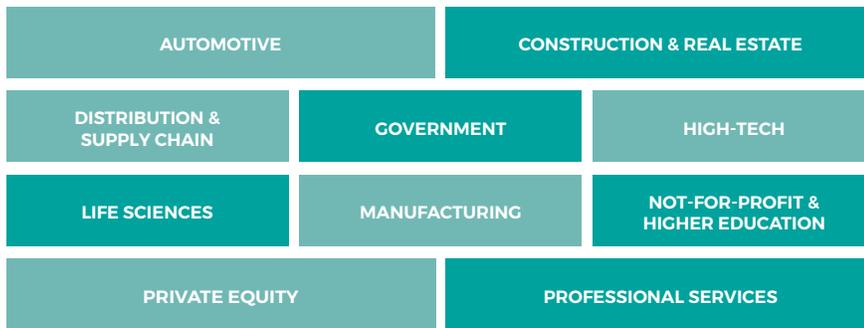
**Status:** This comment is considered implemented as of April 30, 2025.

## Sikich is a global company specializing in technology-enabled professional services.

Now with more than 1,900 employees, Sikich draws on a diverse portfolio of technology solutions to deliver transformative digital strategies and ranks as one of the largest CPA firms in the United States. From corporations and not-for-profits to state and local governments and federal agencies, Sikich clients utilize a broad spectrum of services and products to help them improve performance and achieve long-term, strategic goals.

## INDUSTRIES

Sikich provides services and solutions to a wide range of industries. We have devoted substantial resources to develop a significant base of expertise and experience in:



## SPECIALIZED SERVICES

### ACCOUNTING, AUDIT, TAX & CONSULTING SERVICES

- Outsourced Accounting
- Audit & Assurance
- Consulting Services
- Employee Benefit Plan Audits
- International Tax
- Tax

### TECHNOLOGY

- Business Application
- Cloud & Infrastructure
- Consulting & Implementation
- Cybersecurity & Compliance
- Digital Transformation Consulting

### ADVISORY

- Forensic & Valuation Services
- Governance, Risk & Compliance Services
- Human Capital Management & Payroll Consulting
- Insurance Services
- Investment Banking
- Marketing & Communications
- Retirement Plan Services
- Regulatory, Quality & Compliance
- Site Selection & Business Incentives
- Succession Planning
- Supply Chain
- Transaction Advisory Services
- Wealth Management
- Workforce Risk Management

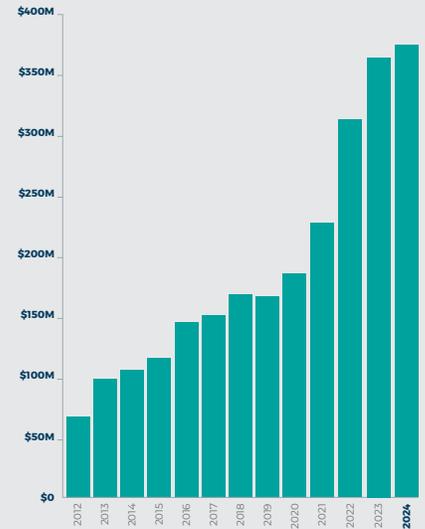
*Sikich practices in an alternative practice structure in accordance with the AICPA Professional Code of Conduct and applicable law, regulations, and professional standards. Sikich CPA LLC is a licensed CPA firm that provides audit and attest services to its clients, and Sikich LLC and its subsidiaries provide tax and business advisory services to its clients. Sikich CPA LLC has a contractual arrangement with Sikich LLC under which Sikich LLC supports Sikich CPA LLC's performance of its professional services. Sikich LLC and its subsidiaries are not licensed CPA firms.*

*"Sikich" is the brand name under which Sikich CPA LLC and Sikich LLC provide professional services. The entities under the Sikich brand are independently owned and are not liable for the services provided by any other entity providing services under the Sikich brand. The use of the terms "our company", "we" and "us" and other similar terms denote the alternative practice structure of Sikich CPA LLC and Sikich LLC.*

*Securities offered through Sikich Corporate Finance LLC, member FINRA/SIPC. Investment advisory services offered through Sikich Financial, an SEC Registered Investment Advisor.*

## WHO WE ARE

TOTAL PERSONNEL ..... **1,900+**  
 2024 REVENUE ..... **\$375M**



## OFFICE LOCATIONS

<b>Ahmedabad, GJ</b>	<b>Los Angeles, CA*</b>
<b>Alexandria, VA</b>	877.279.1900
703.836.1350	<b>Sacramento, CA*</b>
703.836.6701	925.577.5144
<b>Bangalore, KA</b>	<b>Milwaukee, WI</b>
<b>Boston, MA</b>	262.754.9400
508.485.5588	<b>Naperville, IL</b>
<b>Chattanooga, TN</b>	630.566.8400
423.954.3007	<b>Peoria, IL</b>
<b>Chicago, IL</b>	309.694.4251
312.648.6666	<b>Princeton, NJ</b>
<b>Cleveland, OH</b>	609.285.5000
330.864.6661	<b>Springfield, IL</b>
<b>Coimbatore, TN</b>	217.793.3363
<b>Decatur, IL</b>	<b>St. Louis, MO</b>
217.423.6000	314.275.7277
<b>Indianapolis, IN</b>	
317.842.4466	

*\*Perform only Technology and Advisory services*

## CULTURE

Our dynamic work culture fosters learning, growth and innovation, attracting top-notch team members who see the big picture. Sikich's culture is built on a flexible, trusting work environment and the key pillars of Absolute Integrity, Bias for Action, Continuous Innovation and Servant Leadership. We believe our people are our greatest asset and work hard to ensure that all team members feel empowered, comfortable and valued.



## CERTIFICATIONS & AWARDS

All professional accounting staff with more than one year of experience have earned or are working toward earning the Certified Public Accountant designation. Sikich is a member of the **American Institute of Certified Public Accountants' Governmental Audit Quality Center** and the **Employee Benefit Plan Audit Quality Center**.



We adhere to the strict requirements of membership, which assure we meet the highest standards of audit quality. **In 2023, Sikich received its 12th consecutive unmodified ("pass") peer review report**, the highest level of recognition conferred upon a public accounting firm for its quality control systems.



Sikich ranks among the **top 30 firms nationally** on the **Accounting Today Top 100 Firms list**.

Sikich is among the **50 firms that place on Inside Public Accounting's 2024 Best of the Best Firms**, an exclusive list that ranks organizations on key areas of management, growth and strategic vision.



Sikich is a **Microsoft Dynamics' 2023/2024 Inner Circle** award recipient, a recognition that places Sikich in the **top 1% of all Microsoft Business Applications partners globally**.



We also maintain the **Oracle NetSuite 5 Star Award** and are among the **top three U.S. partners of Oracle NetSuite**.



Sikich ranks on the **Redmond Channel Partner Magazine's top 350 Microsoft partners in the U.S.**, **CRN's Top 500 Managed Service Providers**, **CRN's Top 500 Solution Providers** and **Channel Futures' MSP 501**.



## NET PROMOTER SCORE

**The firm's overall Net Promoter Score (NPS) is 87%.**

This is a measure of our clients' willingness to recommend Sikich's services and products. An NPS of 50% is considered excellent, and 70% NPS is considered world-class.

