HOUSE OF REPRESENTATIVES STAFF ANALYSIS

BILL #: CS/HB 1121 Citizen Support Organizations

SPONSOR(S): Agriculture & Natural Resources Appropriations Subcommittee, Altman

TIED BILLS: IDEN./SIM. BILLS: SB 7022, SB 7024

REFERENCE	ACTION	ANALYST	STAFF DIRECTOR or BUDGET/POLICY CHIEF
1) Agriculture & Natural Resources Subcommittee	9 Y, 0 N	Card	Shugar
Agriculture & Natural Resources Appropriations Subcommittee	11 Y, 0 N, As CS	White	Pigott
3) State Affairs Committee			

SUMMARY ANALYSIS

Citizen support organizations (CSOs) are statutorily authorized private entities that are generally required to be non-profit corporations that carry out specific tasks in support of public entities or causes. The functions and purpose of a CSO are prescribed by its enacting statute and, for most organizations, by a written contract with the agency the CSO was created to support.

The Department of Environmental Protection (DEP) is the state's lead agency for environmental management and stewardship and holds agreements with 83 CSOs that support the Division of Recreation and Parks and 13 CSOs that support the Office of Resilience and Coastal Protection. The provision authorizing CSOs for DEP is scheduled for repeal on October 1, 2019, unless reviewed and saved from repeal by the Legislature. The Florida Fish and Wildlife Commission (FWC) regulates, manages, protects, and conserves Florida's fish and wildlife resources and holds agreements with two CSOs. The provision authorizing the CSOs for FWC is scheduled for repeal on October 1, 2019, unless reviewed and saved from repeal by the Legislature.

Current law does not allow the transfer of state funds held in trust by a CSO under DEP to another CSO under DEP. Further, authority does not exist for judges to require violators of fish and wildlife laws to pay penalties directly to the Wildlife Alert Rewards Association (WARA), a CSO under FWC that rewards to members of the public in exchange for information leading to the arrest of such violators.

The bill removes the scheduled repeal of CSOs established under DEP and FWC.

The bill requires DEP to submit a report to the Legislature that examines the financial transparency, accountability, and ethics of DEP's CSOs by December 1, 2019. The bill clarifies that any audits conducted after March 1, 2019, must be conducted in accordance with Government Auditing Standards.

Finally, the bill authorizes courts to continue the existing practice of ordering violators of fish and wildlife rules or orders to pay penalty assessments directly to WARA, and further authorizes WARA to pay rewards from the assessments to persons who provide information leading to an arrest of a person for a violation of fish and wildlife rules or orders.

There may be an insignificant negative fiscal impact on DEP to prepare and submit the report that can be absorbed within existing resources.

This document does not reflect the intent or official position of the bill sponsor or House of Representatives. STORAGE NAME: h1121c.ANR

FULL ANALYSIS

I. SUBSTANTIVE ANALYSIS

A. EFFECT OF PROPOSED CHANGES:

Current Situation

Citizen Support Organizations

Citizen support organizations (CSOs) are statutorily authorized or created private entities that are generally required to be non-profit corporations and are authorized to carry out specific tasks in support of public entities or public causes. The functions and purpose of a CSO are prescribed by its enacting statute and, for most organizations, by a written contract with the agency the CSO was created to support.

CSO and Transparency and Reporting Requirements

Chapter 2014-96. Laws of Fla., established reporting and transparency requirements for each CSO that is created or authorized pursuant to law or executive order and created, approved or administered by a state agency.² The CSO must report information related to its organization, mission, and finances to the agency it was created to support by August 1 of each year.³ Specifically, a CSO must provide:

- The name, mailing address, telephone number, and website address of the organization;
- The statutory authority or executive order that created the CSO;
- A brief description of the mission of, and results obtained by, the organization;
- A brief description of the organization's plans for the next three fiscal years;
- A copy of the organization's code of ethics; and
- A copy of the organization's most recent federal Internal Revenue Service Return of Organization Exempt from Income Tax form (Form 990).4

Each agency receiving the above information from a CSO must make the information available to the public through the agency's website. 5 The agency's website must also provide a link to the CSO's website, if applicable. Additionally, any contract between an agency and a CSO must be contingent upon the CSO submitting and posting the above information. If a CSO fails to submit the required information for two consecutive years, the agency must terminate the contract with the CSO.8 The contract must also include a provision "for the orderly cessation of operations and reversion to the state of state funds held in trust by the organization within 30 days after its authorizing statute is repealed. the contract is terminated, or the organization is dissolved."9

By August 15 of each year, each agency must report to the Governor, the President of the Senate, the Speaker of the House of Representatives, and the Office of Program Policy Analysis and Government Accountability (OPPAGA) the information provided by each CSO. The report must also include a

STORAGE NAME: h1121c.ANR PAGE: 2

See Sections 379.223, 20.2551, and 258.015(1), F.S.; Specific CSOs are granted the authority to operate and conduct programs and activities, raise funds, request and receive grants and gifts, acquire, receive, hold, invest, and administer funds and property, and make expenditures.

² Section 20.058, F.S.

Section 20.058(1), F.S.

⁴ Sections 20.058(1)(a)-(f), F.S.

⁵ Section 20.058(2), F.S.

⁶ *Id*.

⁷ Section 20.058(4), F.S.

⁸ *Id*.

recommendation by the agency, with supporting rationale, to continue, terminate, or modify the agency's association with each CSO.¹⁰

Finally, a law creating, or authorizing the creation of a CSO must state that the creation of or authorization for the CSO is repealed on October 1 of the fifth year after enactment, unless reviewed and saved from repeal through reenactment by the Legislature. CSOs in existence on July 1, 2014, must be reviewed by the Legislature by July 1, 2019.¹¹

CSO Audit Requirements

CSOs created or authorized pursuant to law with annual expenditures in excess of \$100,000 are statutorily required to provide for an annual financial audit of accounts and records to be conducted by an independent certified public accountant. However, the expenditure threshold for an independent audit of a not for profit CSO for DEP is \$300,000.¹² The audit must be performed in accordance with rules adopted by the Auditor General and the state agency that created, approved, or administers the CSO.¹³ The Auditor General has adopted the Government Auditing Standards as the standards for audits of nonprofit and for-profit organizations.¹⁴ The audit report must be submitted within nine months after the end of the fiscal year to the Auditor General and to the state agency the CSO supports.¹⁵

The Auditor General may, pursuant to his or her own authority, or at the direction of the Legislative Auditing Committee, conduct audits or other engagements of the accounts and records of the CSO. The Auditor General is authorized to require and receive any records from the CSO, or from its independent auditor. The Auditor CSO is a conduct auditor of the CSO is a conduct auditor of the CSO. The Auditor General is authorized to require and receive any records from the CSO, or from its independent auditor.

CSO Code of Ethics

A CSO created or authorized pursuant to law is required to adopt its own code of ethics.¹⁸ The code of ethics must contain the statutory standards of conduct and disclosures.¹⁹ A CSO may adopt additional or more stringent standards of conduct and disclosure requirements and must conspicuously post its code of ethics on its website.²⁰

CSOs under the Department of Environmental Protection

The Department of Environmental Protection (DEP) is the state's lead agency for environmental management and stewardship. DEP is divided into three primary areas: land and recreation programs, regulatory programs, and ecosystem restoration programs. DEP's land and recreation programs, including the Division of Recreation and Parks, acquire and protect lands for preservation and recreation. DEP's ecosystem restoration programs protect and improve water quality and aquatic resources, including Florida's coastal resources, which are coordinated through DEP's Office of Resilience and Coastal Protection (office). DEP's

¹⁰ Section 20.058(3), F.S.

¹¹ Section 20.058(5), F.S.

¹² Section 215.981(1), F.S.; s. 215.981(2), F.S.

¹³ Section 215.981(1), F.S.

¹⁴ Chapter 10.651(4), rules of the Auditor General.

¹⁵ Section 215.981(1), F.S.

¹⁶ Section 11.45(3), F.S.

¹⁷ Section 11.45(3)(d), F.S.

¹⁸ Section 112.3251, F.S.

¹⁹ The standards of conduct and disclosures are found in ss. 112.313 and 112.3143, F.S.

²⁰ Section 112.3251, F.S.

²¹ DEP, *About DEP*, available at https://floridadep.gov/about-dep (last visited Feb. 26, 2019).

²² *Id*.

²³ *Id*.

²⁴ Id.; the Office of Resilience and Coastal Protection was formerly called the Florida Coastal Office. STORAGE NAME: h1121c.ANR

A CSO under DEP must be a not for profit Florida corporation, incorporated under ch. 617, F.S.²⁵ DEP or DEP's Division of Recreation and Parks must determine that the CSO is consistent with DEP or the state park system's goals and the best interests of the state. DEP must provide a letter of agreement approving the CSO to operate for the direct or indirect benefit of DEP, the state park system, or its individual units.²⁶

The CSOs are organized and operated to conduct programs and activities: raise funds: collect and receive grants, gifts, and bequests of money; acquire, receive, hold, invest, and administer in its own name securities, funds, or real personal property; and make expenditures for the benefit of DEP or the state park system or its individual units.2

DEP holds agreements with 83 CSOs that support the Division of Recreation and Parks and 13 CSOs that support the office.²⁸ The statutes authorizing DEP's CSOs²⁹ are scheduled for repeal October 1, 2019, unless reviewed and saved from repeal by the Legislature.

Division of Recreation and Parks

The Division of Recreation and Parks oversees 175 state parks, trails, and historic sites. 30 CSOs provide numerous benefits to Division of Recreation and Parks including fundraising, programs, activities, services, and volunteer time to assist in park operations. CSOs also provide financial support to purchase equipment, improve facilities, develop exhibits, and provide other enhancements. CSOs provide community outreach and educational activities to children and adults as well as staff assistance and volunteers when needed by state parks.³¹

The 83 CSOs under the Division of Recreation and Parks are in substantial compliance with their enabling legislation³² and statutory requirements.³³ However, there are two areas where individual CSOs are not in full compliance.

First, a contract between an agency and a CSO must contain a provision "for the orderly cessation of operations and reversion to the state of state funds held in trust by the organization within 30 days after its authorizing statute is repealed, the contract is terminated, or the organization is dissolved."³⁴ DEP's contracts with CSOs under the Division of Recreation and Parks do not generally provide for the return of state funds, but instead expressly authorize a CSO that is dissolved to transfer its funds to another CSO.35

Second, each CSO with annual expenditures in excess of \$300,000 must provide for an annual financial audit of its accounts and records in accordance with rules adopted by the Auditor General.³⁶

³⁶ Section 215.981, F.S.; s. 11.45(8), F.S.

DATE: 3/27/2019

STORAGE NAME: h1121c.ANR PAGE: 4

²⁵ Sections 20.2551(1)(a) and 258.015(1)(a), F.S.

²⁶ Sections 20.2551(1)(c)-(d) and 258.015(1)(c)-(d), F.S.

²⁷ Sections 20.2551(1)(b) and 258.015(1)(b), F.S.

²⁸ DEP, CSO 2018 Annual Report (Aug. 15, 2018), available at

https://floridadep.gov/sites/default/files/2018%20DEP%20Annual%20Report%20for%20Citizen%20Support%20Organizations.pdf (last visited Feb. 26, 2018); The Annual Report and Information for each CSO is available on DEP's website at https://floridadep.gov/comm/comm/content/citizen-support-organizations-reports.

²⁹ Sections 20.2551 and 258.015, F.S.

³⁰ DEP, Division of Recreation and Parks, available at https://floridadep.gov/parks (last visited Feb. 26, 2019).

³¹ Florida State Parks, *Friend Groups*, available at https://www.floridastateparks.org/friend-groups (last visited Feb. 26, 2019).

³² Sections 20.2551 and 258.015, F.S. ³³ Section 20.058, F.S.

³⁵ Letter of Agreement between DEP and Friends of Islamorada Area State Parks, Inc. (Jan. 14, 2015) (on file with House of Representatives Agriculture & Natural Resources Subcommittee).

Several CSO audits were not conducted in accordance with the Government Auditing Standards required by the Auditor General.³⁷

Office of Resilience and Coastal Protection

The office coordinates the protection and management of the state's coastal resources, including more than 4.5 million acres of submerged lands and coastal uplands.³⁸ The CSOs under the office provide operational support from volunteers and financial support from fundraising to secure grants and donations, plan and staff special events and programs, conduct research as citizen scientists, and increase outreach to benefit Florida's coastal and aquatic resources.³⁹

The 13 CSOs under the office are in substantial compliance with their enabling legislation⁴⁰ and statutory requirements.⁴¹ However, there are two areas where DEP and individual CSOs are not in full compliance.

First, a contract between an agency and a CSO must contain a provision "for the orderly cessation of operations and reversion to the state of state funds held in trust by the organization within 30 days after its authorizing statute is repealed, the contract is terminated, or the organization is dissolved." DEP's contracts with its CSOs do not generally provide for the return of state funds, but instead expressly authorize a CSO that is dissolved to transfer its funds to another CSO.

Second, contracts between an agency and a CSO are contingent on the CSO's compliance with statutory requirements.⁴⁴ If a CSO fails to submit the required information for two consecutive years, the agency must terminate the contract.⁴⁵ DEP has not terminated contracts with CSOs under the office that are not in compliance for more than two years.

CSOs under the Florida Fish and Wildlife Conservation Commission

The Florida Fish and Wildlife Conservation Commission (FWC) regulates, manages, protects and conserves Florida's fish and wildlife resources.⁴⁶ Under article IV, section 9, Fla. Const., FWC is granted the authority to exercise the regulatory and executive powers of the state with respect to wild animal life, freshwater aquatic life, and marine life. The Legislature may enact laws that aid FWC in its exercise of regulatory functions and executive powers in the areas of planning, budgeting, personnel management, and purchasing.⁴⁷

³⁷ Rule 10.651(4), Rules of the Auditor General.

³⁸ DEP, *RCP*, available at https://floridadep.gov/rcp (last visited Mar. 5, 2019).

³⁹ See DEP, Citizen Support Organizations Reports (Aug. 16, 2018), available at https://floridadep.gov/comm/comm/content/citizen-support-organizations-reports (last visited Mar. 5, 2019).

⁴⁰ Section 20.2551, F.S.

⁴¹ Section 20.058, F.S.

⁴² *Id*.

⁴³ Letter of Agreement between DEP and Friends of Charlotte Harbor Aquatic Preserves (June 22, 2015) (on file with House of Representatives Agriculture & Natural Resources Subcommittee).

⁴⁴ Section 20.058(4), F.S.

⁴⁵ *Id*.

⁴⁶ Art. IV, s. 9, Fla. Const.

⁴⁷ Art. IV, s. 9, Fla. Const. **STORAGE NAME**: h1121c.ANR

FWC is authorized to establish CSOs to provide assistance, funding, and promotional support for commission programs.⁴⁸ The CSOs are organized and operated to conduct programs and activities; raise funds; request and receive grants, gifts, and bequests of money; and make expenditures for the benefit of FWC.⁴⁹

FWC holds agreements with two CSOs: Fish & Wildlife Foundation of Florida, Inc. and Wildlife Alert Reward Association, Inc. The statute that authorizes the CSOs is scheduled for repeal on October 1, 2019, unless reviewed and saved from repeal by the Legislature.⁵⁰

Fish and Wildlife Foundation of Florida

The Fish and Wildlife Foundation of Florida, Inc. (FWFF), was established to support the health and well-being of Florida's fish and wildlife resources and their habitats.⁵¹ The FWFF focuses on providing outdoor education and recreational opportunities for youth, wildlife conservation, reefs, and hunting and shooting sports.⁵² FWFF is also the largest private funder of youth outdoor education and works with the Florida Youth Conservation Centers Network to provide outdoor experiences to more than 200,000 children and teens annually through summer camp scholarships, school field trip funds, outdoor gear, and educational materials.⁵³

FWFF is in substantial compliance with its enabling legislation⁵⁴ and statutory requirements.⁵⁵ A contract between an agency and a CSO must contain a provision "for the orderly cessation of operations and reversion to the state of state funds held in trust by the organization within 30 days after its authorizing statute is repealed, the contract is terminated, or the organization is dissolved;"⁵⁶ however, the letter of agreement and memorandum of understanding between FWFF and FWC, which serve as written approval of the CSO by FWC, lacks specific parameters providing guidance on the general operation or management of funds.⁵⁷ It also fails to provide guidance on the CSO's use of state property, the provision of equal membership as required by statute, or the use of funds for proper purposes.

Wildlife Alert Reward Association

The Wildlife Alert Reward Association, Inc. (WARA) is a non-profit program created in 1979, which offers rewards to members of the public in exchange for information leading to the arrest of poachers or other violators of the state's fish, wildlife, environmental, and boating laws.⁵⁸ WARA's goal is to provide incentives for concerned citizens to report witnessed violations.⁵⁹ The reward depends on the severity of the violation reported and ranges from \$100 to \$1,000.⁶⁰

⁴⁸ Section 379.223, F.S.

⁴⁹ See FWC, 2017-2018 Annual Report, 1-4, available at https://myfwc.com/media/19043/cso-annualreport2017-18.pdf (last visited Mar. 5, 2019).

⁵⁰ Section 379.223(4), F.S.

⁵¹ Wildlife Florida, Who We Are, available at https://wildlifeflorida.org/our-mission/ (last visited Feb. 26, 2019).

⁵² FWFF, Presentation on Citizen Support Organizations to the Florida Senate Committee on Environment and Natural Resources (Jan. 22, 2019), available at http://www.flsenate.gov/PublishedContent/Committees/2018-

^{2020/}EN/MeetingRecords/MeetingPacket_4355.22.19.pdf (last visited Mar. 5, 2019). See 2017-2018 Annual Report, supra note 54 at 1-4.

⁵³ FWFF, Getting Kids Back to Nature, available at https://wildlifeflorida.org/youth-programs/ (last visited Mar. 5, 2019).

⁵⁴ Section 379.223, F.S.

⁵⁵ Section 20.058, F.S.

⁵⁶ Id

⁵⁷ Letter of Agreement between FWC and Wildlife Foundation of Florida (Apr. 3, 2003) (on file with House of Representatives Agriculture & Natural Resources Subcommittee).

⁵⁸ 2017-2018 Annual Report, *supra* note 54 at 55-57.

⁵⁹ Id

⁶⁰ FWC, *Reward Categories*, available at https://myfwc.com/contact/wildlife-alert/reward-categories/ (last visited Mar. 5, 2019). **STORAGE NAME**: h1121c.ANR

Most of WARA's funding comes from judges requiring violators to make donations to WARA in addition to any penalty assessed for a violation of the law. When a violator is arrested and convicted in court, judges often order a donation be made to the Wildlife Alert Reward Fund separate from any fines ordered. Funds from such donations are used to pay rewards for reporting violations and for promotion of the WARA program.

WARA is in substantial compliance with its enabling legislation⁶⁴ and statutory requirements.⁶⁵ However, there are two main outstanding items where FWC and WARA are not in full compliance.

First, a contract between an agency and a CSO must contain a provision "for the orderly cessation of operations and reversion to the state of state funds held in trust by the organization within 30 days after its authorizing statute is repealed, the contract is terminated, or the organization is dissolved." The letter of agreement and memorandum of understanding between WARA and FWC lacks specific parameters providing guidance on the general operation or management of funds. It also fails to provide guidance on the CSO's use of state property, the provision of equal membership as required by statute, or the use of funds for proper purposes.

Second, although most of WARA's funding comes from judges requiring violators to make donations to the Wildlife Alert Reward Fund, this practice is not expressly authorized in statute.⁶⁸

Effect of Proposed Changes

The bill amends s. 20.2551, F.S., to require DEP to submit to the President of the Senate and the Speaker of the House of Representatives a report that examines the financial transparency, accountability, and ethics of CSOs under DEP by December 1, 2019. The bill provides that the report must:

- Include audits for the three most recent fiscal years for any CSO that is subject to the statutory requirement for an audit;⁶⁹
- Demonstrate that the CSOs under the office, as of November 1, 2018, are in compliance with statutory provisions;
- Identify any of the CSOs under DEP that are not in compliance with statutory requirements and describe whether DEP has terminated its contracts with those CSOs; and
- Demonstrate how the contracts between DEP and its CSOs have been revised to comply with all relevant provisions of law.

The bill specifies that any audits conducted after March 1, 2019, must be conducted in accordance with Government Auditing Standards, reinforcing the existing requirement⁷⁰ that audits be conducted in accordance with rules adopted by the Auditor General.

The bill creates s. 379.2231, F.S., to authorize courts to continue the existing practice of ordering a person convicted of a violation of FWC rules or orders to pay an assessment directly to WARA. The bill

STORAGE NAME: h1121c.ANR DATE: 3/27/2019

⁶¹ FWC, Wildlife Alert Reward Association Committee Brochure, available at https://myfwc.com/media/4539/wildlife-alert.pdf (last visited Mar. 5, 2019).

⁶² *Id*.

⁶³ *Id*.

⁶⁴ Section 379.223, F.S.

⁶⁵ Section 20.058, F.S.

⁶⁶ *Id*

⁶⁷ Letter of Agreement between FWC and Wildlife Alert Reward Association, Inc. (Sept. 25, 2014) (on file with House of Representatives Agriculture & Natural Resources Subcommittee).

⁶⁸ See Bell v. State, 216 So. 3d 751 (Fla. 5th DCA 2017); see also, Antosh v. State, 510 So. 2d 1158 (Fla. 3d DCA 1987); see also, Cumberland v. State, 225 So. 3d 952 (Fla. 5th DCA 2017).

⁶⁹ Section 215.981(2), F.S.; The statutory requirement only includes DEP CSOs with annual expenditures of \$300,000 or more.

⁷⁰ Section 215.981(1), F.S.

further authorizes WARA to pay a reward from the assessments collected by court order to persons who provide information leading to an arrest of a person for a violation of FWC rules or orders.

The bill amends ss. 20.2551, 258.015, and 379.223, F.S., to remove the scheduled repeal of provisions governing CSOs established under DEP and FWC, allowing the existing CSOs to continue operating.

B. SECTION DIRECTORY:

Section 1 amends s. 20.2551, F.S., to require DEP to submit a report to the Legislature examining the financial transparency, accountability, and ethics of its CSOs, and remove the scheduled repeal CSOs under the office.

Section 2 amends s. 258.015(4), F.S., to remove the scheduled repeal of CSOs under the Division of Recreation and Parks.

Section 3 amends s. 379.223, F.S., to remove the scheduled repeal of CSOs under FWC.

Section 4 creates s. 379.2231, F.S., to authorize courts to continue ordering violators of FWC rules to pay an assessment directly to WARA and authorize assessments collected by court order to reward certain persons.

II. FISCAL ANALYSIS & ECONOMIC IMPACT STATEMENT

A. FISCAL IMPACT ON STATE GOVERNMENT:

1. Revenues:

The bill may have an indeterminate positive fiscal impact on state governments by allowing CSO under DEP and FWC to continue raising funds, grant money, and provide volunteer support. The bill may also have an indeterminate positive fiscal impact by allowing WARA to continue using penalties assessed against violators as reward money for members of the public who provide information leading to the arrest of poachers or other violators of fish and wildlife laws through its reward program.

2. Expenditures:

There may be an insignificant negative fiscal impact on DEP to prepare and submit the report that can be absorbed within existing resources.

B. FISCAL IMPACT ON LOCAL GOVERNMENTS:

1. Revenues:

None.

2. Expenditures:

None.

C. DIRECT ECONOMIC IMPACT ON PRIVATE SECTOR:

The bill may have an indeterminate positive impact on the private sector by allowing WARA to offer reward money to the public who provide information leading to the arrest of poachers or other violators of fish and wildlife laws.

D. FISCAL COMMENTS:

None.

STORAGE NAME: h1121c.ANR PAGE: 8

III. COMMENTS

A. CONSTITUTIONAL ISSUES:

- 1. Applicability of Municipality/County Mandates Provision: Not Applicable. This bill does not appear to affect county or municipal governments.
- 2. Other:

None.

B. RULE-MAKING AUTHORITY:

None.

C. DRAFTING ISSUES OR OTHER COMMENTS:

Line 53: The bill references the "Florida Coastal Office," which has been renamed the "Office of Resilience and Coastal Protection." Suggest updating the bill language reflect the proper office title.

IV. AMENDMENTS/ COMMITTEE SUBSTITUTE CHANGES

On March 26, 2019, the Agriculture & Natural Resources Appropriations Subcommittee adopted an amendment and reported the bill favorably as a committee substitute. The amendment removed the requirement that DEP include in its contracts with its CSOs a provision that any state funds held by the CSO be transferred to another CSO or reverted back to the state. The amendment added that the report on its CSOs must demonstrate how the contracts between DEP and its CSOs have been revised to comply with all relevant provisions of law.

This analysis is drafted to the committee substitute as approved by the Agriculture & Natural Resources Appropriations Subcommittee.

DATE: 3/27/2019

STORAGE NAME: h1121c.ANR