

## ABERDEEN CITY COUNCIL

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COMMITTEE	Audit, Risk and Scrutiny Committee
DATE	26 September 2017
REPORT TITLE	Internal Audit Progress
REPORT NUMBER	IA/17/014
LEAD OFFICER	David Hughes
AUTHOR	David Hughes

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### **1. PURPOSE OF REPORT**

- 1.1 This report advises the Committee of Internal Audit's progress against the approved 2016/17 and 2017/18 Internal Audit plans.

### **2. RECOMMENDATIONS**

- 2.1 The Committee is requested to:
- 2.1.1 Approve the rescheduling of audits relating to PECOS and the Fixed Asset Register so that they are scheduled to be reported to Committee in February 2018, and otherwise
- 2.1.2 Review, discuss and comment on the issues raised within this report and the attached appendices.

### **3. BACKGROUND / MAIN ISSUES**

- 3.1 The Internal Audit plan for 2016/17 was approved by this Committee on 9 March 2016. The plan included an indicative Committee date by when it was planned to report each audit and progress against the plan has been reported to each subsequent meeting of the Committee.
- 3.2 Appendix A to this report shows progress with the remaining outstanding audits contained in the plan and a summary is shown in the following table. Updates shown in the attached appendix that are in italics are those that have been reported to Committee previously.

Planned Audit Status	As at 13 September 2017 by Original Target Committee Date						%age
	Jun 16	Sep 16	Nov 16	Feb 17	Jun 17	Total	
Complete	5	5	5	6	2	23	88.5
Moved to 2017/18 or 2018/19 (*)	0	0	0	0	3	3	11.5
<b>Total</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>6</b>	<b>5</b>	<b>26</b>	<b>100.0</b>

(\*) As agreed by the Audit, Risk and Scrutiny Committee on 23 February 2017.

- 3.3 It has taken longer than anticipated to conclude the previous year's audits which has had a knock-on effect on the 2017/18 audits as detailed below.
- 3.4 The Internal Audit plan for 2017/18 was approved by this Committee on 23 February 2017. The plan included an indicative Committee date by when it was planned to report each audit and progress against the plan has been reported to each subsequent meeting of the Committee, although the Committee was advised that some of these may change in order to ensure that External Audit could place reliance on specific work. These changes have yet to be confirmed.
- 3.5 Appendix B to this report shows progress with the audits contained in the plan and a summary is shown in the following table.

Planned Audit Status	As at 13 September 2017 by Original Target Committee Date						%age
	Jun 17	Sep 17	Nov 17	Feb 18	Jun 18	Total	
Complete	2	3	0	0	0	5	17.2
Draft Report Issued	1	0	0	0	0	1	3.5
Work in Progress	0	2	2	1	0	5	17.2
To Start	0	1	4	7	6	18	62.1
<b>Total</b>	<b>3</b>	<b>6</b>	<b>6</b>	<b>8</b>	<b>6</b>	<b>29</b>	<b>100.0</b>

- 3.6 Progress has been slower than anticipated and reasons are detailed in Appendix B.
- 3.7 Further factors which have impacted on progress include the resignations of three Assistant Auditors. A recruitment exercise has been completed and replacements appointed, but induction will take some time and is likely to impact on future deadlines. In addition, Internal Audit has undertaken additional work relating to certifying grant claims made by the Council in respect of European Interreg projects. This work was previously undertaken by Finance and the requirement for it to be transferred to

Internal Audit was not identified during the audit planning process. These claims have strict deadlines which have, so far, been achieved.

3.8 When the Internal Audit plan for 2017/18 was agreed by Committee, it was in the knowledge that external audit planned to place reliance on certain aspects of the planned Internal Audit work. In order for external audit to place reliance, they have a requirement that there be at least eight months of data, relating to the financial year in question, from which Internal Audit can select its samples. The audits on which external audit plan to place reliance have now been confirmed as:

- Capital Plan (original target Committee date = April 2018)
- PECOS System (September 2017 – propose February 2018)
- Fixed Asset Register (November 2017 – propose February 2018)
- Financial Ledger System (February 2018)
- YourHR (February 2018)
- Capital Contracts (February 2018)

3.9 In view of the above, audits on PECOS and the Fixed Asset Register will be delayed in being reported to the Audit, Risk and Scrutiny Committee, and Committee is requested to approve this delay. There will be some pressure in achieving the February dates detailed above but Committee will be kept advised of progress.

#### 4. FINANCIAL IMPLICATIONS

4.1 There are no direct financial implications arising from the recommendations of this report.

#### 5. LEGAL IMPLICATIONS

5.1 There are no direct legal implications arising from the recommendations of this report.

#### 6. MANAGEMENT OF RISK

6.1 The Internal Audit process considers risks involved in the areas subject to review. Any risk implications identified through the Internal Audit process are detailed in the resultant Internal Audit reports. Recommendations are made to address the identified risks and Internal Audit follows up progress with implementing those that are agreed with management. Where planned progress is not maintained, there is a risk that sufficient work will not have been completed by the end of the financial year for Internal Audit to complete its annual opinion on the Council's control environment.

#### 7. IMPACT SECTION

7.1 **Economy** – The proposals in this report have no direct impact on the local economy.

7.2 **People** – There will be no differential impact, as a result of the proposals in this report, on people with protected characteristics. An equality impact assessment is not required because the reason for this report is for

Committee to note Internal Audit's progress against the Internal Audit plan. The proposals in this report will have no impact on improving the staff experience.

- 7.3 **Place** – The proposals in this report have no direct impact on the environment or how people friendly the place is.
- 7.4 **Technology** – The proposals in this report do not further advance technology for the improvement of public services and / or the City as a whole.

**8. APPENDICES**

- 8.1 Appendix A – Progress with 2016/17 Internal Audit Plan.
- 8.2 Appendix B – Progress with 2017/18 Internal Audit Plan.

**9. REPORT AUTHOR DETAILS**

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## APPENDIX A

### PROGRESS WITH 2016/17 INTERNAL AUDIT PLAN REVIEWS NOT PREVIOUSLY REPORTED TO COMMITTEE

*Note – where updates have been seen by Committee previously these are shown in italics*

SUBJECT / SCOPE	OBJECTIVE	Progress as at 13 September 2017	Red Amber Green	Comment where applicable
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#### CROSS SERVICE

ALEOs	Consider how Services manage their ALEOs including payments and performance.	Draft report due to be issued	10.01.17	Red	<i>Services had not provided information requested during the audit process. Auditor was following up on a regular basis</i>
		Draft report issued	12.04.17		
		Management response due	04.05.17	Red	
		Management responses received: - Education & Children's Services - Economic Development  - Finance  - Health & Social Care Partnership - Land and Property Assets (complete)	05/17.05.17 17.04.17 & 17/30.05.17 17.05.17 & 13.06.17 23.05.17 18.05.17		
		Revised draft issued to Service	28.06.17	Amber	
		Responses received Meeting with Finance Final draft issued to Service Final draft agreed	12.07.17 27.07.17 28.07.17 01.08.17		
Final report issued	01.08.17	Green			
Original target Committee date	23.02.17	Red			
Anticipated submission to Committee	22.06.17				
Amended submission to Committee	26.09.17				
Actual submission to Committee	26.09.17				

SUBJECT / SCOPE	OBJECTIVE	Progress as at 13 September 2017	Red Amber Green	Comment where applicable
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## CORPORATE GOVERNANCE

Benefits	Consider whether benefits being paid to claimants are supported by appropriate documentary evidence, that the calculation of benefit is accurate, and that it has been properly recorded for subsidy purposes. To use Audit Scotland documentation to allow specific reliance to be placed on work done.	Draft report due to be issued	28.04.17	Green		
		Draft report issued	28.04.17			
		Management response due	26.05.17	Green		<i>Meeting held on 06.06.17 to discuss and further evidence provided</i>
		Management response received	30.05.17			
		Final draft issued to Service	26.06.17	Amber		Meetings held in intervening period
Final draft agreed	31.07.17					
Final report issued	31.07.07					
		Original target Committee date	22.06.17	Amber		
		Amended submission to Committee	26.09.17			
		Actual submission to Committee	26.09.17			
Disclosure Checks	Consider whether arrangements in place to ensure that appropriate employees / volunteers have been checked are adequate. Specific testing will be targeted at staffing groups working with particularly sensitive groups.	Draft report due to be issued	27.02.17	Green	<i>Change requested by Service as they were dealing with a review by Disclosure Scotland</i>	
		Changed to	28.04.17			
		Draft report issued	28.04.17			
		Management response due	26.05.17	Green		<i>Responses resulted in further queries from Internal Audit that needed to be addressed before the report was progressed.</i>
		Management response received:				
		- HR (partial response)	10.05.17			
- C&PS	17.05.17					
Final draft issued to Service	06.06.17	Amber	The Service's response to one recommendation needed further discussion.			
Final draft agreed	11.08.17					
Final report issued	11.08.17	Green				
		Original target Committee date	22.06.17	Amber		
		Amended submission to Committee	26.09.17			
		Actual submission to Committee	26.09.17			

SUBJECT / SCOPE	OBJECTIVE	Progress as at 13 September 2017	Red Amber Green	Comment where applicable
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## INTEGRATION JOINT BOARD

*The following audit is included in the Internal Audit plan for the Aberdeen City IJB and will be reported to the IJB Audit and Performance Systems Committee before being reported to the Audit, Risk and Scrutiny Committee for information.*

Health and Social Care Partnership	Post Integration review of Health and Social Care Intervention as required by Integration Resource Advisory Group (IRAG) Guidance.	Provisional draft report issued	15.05.17		
		Initial meeting to discuss	02.06.17		
		Updated draft report issued	05.06.17		
		Responses from Service:	28.06.17		
			06.07.17		
			27.07.17		
		Meeting arranged to discuss	28.08.17		
		Meeting changed at request of Service	05.09.17		
		Final report issued	19.09.17		
		To be presented to Committee:			
IJB Audit and Performance Systems	21.11.17				
ACC Audit, Risk and Scrutiny	23.11.17				

## APPENDIX B

### PROGRESS WITH 2017/18 INTERNAL AUDIT PLAN

SUBJECT / SCOPE	OBJECTIVE	Progress as at 13 September 2017	Red Amber Green	Comment where applicable
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#### CROSS SERVICE

Business Continuity Planning	Ensure that Business Continuity Plans are in place as required by the Business Continuity Policy and that arrangements adequately manage identified risks.	Draft report due to be issued	16.06.17	Green	<i>There were delays in the provision of data requested from Emergency Planning relating to specific BCPs. This has now all been received.</i>
		Draft report issued	16.06.17		
		Management response due	14.07.17	Green	
		Management responses received	12.07.17 & 08.08.17	Amber	
		Final draft issued to Service	13.07.17	Green	
		Final draft agreed	18.08.17	Amber	
Attendance Management	To test corporate compliance with the attendance management policy and determine if it is having a positive effect on attendance.	Final report issued	18.08.17	Green	
		Original target Committee date	22.06.17		
		Anticipated submission to Committee	26.09.17	Amber	
		Actual submission to Committee	26.09.17		
		Draft report due to be issued	28.06.17	Green	Initial delays in HR providing contact details and availability for opening meeting
		Changed to	24.07.17		
		Interim Draft report issued as awaiting information from Services	01.08.17	Amber	
		Management response due	14.08.17	Green	
		Management response received	02.08.17		
		Updated draft issued to Service	08.08.17	Amber	Awaiting input from Health, Safety and Wellbeing Team – meeting 18.08.17.
		Further information received	23/25.08.17		
		Final draft issued to Service	28.08.17		
Final draft agreed	30.08.17				
Final report issued	30.08.17	Green			
		Original target Committee date	26.09.17	Green	
		Actual submission to Committee	26.09.17		



SUBJECT / SCOPE	OBJECTIVE	Progress as at 13 September 2017	Red Amber Green	Comment where applicable
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### CROSS SERVICE (continued)

Travel Costs	Ensure that travel arrangements and claims are made in accordance with the Council's Travel Policy, Procedure and Guidance.	Draft report due to be issued	29.09.17	Green	
		Draft report issued	N/A		
		Original target Committee date	23.11.17	Green	

Bond Governance	Consider whether arrangements have been put in place to ensure compliance with the London Stock Exchange requirements and safeguarding the Council's credit rating.	Original target Committee date	22.02.18	Green	Not yet commenced
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Capital Plan	Consider whether robust mechanisms are in place for setting, progressing and monitoring the capital plan. It is understood that Council officers are undertaking a review of this area and the outcome of this will help inform Internal Audit's opinion.	Original target Committee date	Apr 18	Green	Not yet commenced
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### CORPORATE GOVERNANCE

PECOS System	Consider whether appropriate control is being exercised over the system and that interfaces to and from other systems are accurate and properly controlled.	Original target Committee date	26.09.17	Green	Not yet commenced
		Recommendation in this Committee report that the target Committee be changed to	22.02.18		

SUBJECT / SCOPE	OBJECTIVE	Progress as at 13 September 2017	Red Amber Green	Comment where applicable
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### CORPORATE GOVERNANCE (continued)

Fixed Asset Register	Consider whether procedures for ensuring timely recording of the acquisition / disposal of assets are adequate and that revaluations are undertaken in accordance with recognised best practice. Ensure that a sample of recorded assets exist and those that should be recorded are.	Original target Committee date	23.11.17	Green	Not yet commenced
		Recommendation in this Committee report that the target Committee be changed to	22.02.18		
Financial Ledger System	Consider whether appropriate control is being exercised over the system and that interfaces to and from other systems are accurate and properly controlled.	Original target Committee date	22.02.18	Green	Not yet commenced
YourHR	Consider whether appropriate control is being exercised over the system and that interfaces to and from other systems are accurate and properly controlled.	Original target Committee date	22.02.18	Green	Not yet commenced
Major IT Business Systems	Ensure that the risk of major IT Business Systems failure is adequately managed.	Draft report due to be issued Draft report issued	06.10.17 N/A	Green	Commencement brought forward to compensate for other audits being rescheduled.
		Original target Committee date	22.02.18		

SUBJECT / SCOPE	OBJECTIVE	Progress as at 13 September 2017	Red Amber Green	Comment where applicable
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### CORPORATE GOVERNANCE (continued)

Post-Election Training for new Council	Ensure that appropriate arrangements were made for training Councillors following the May 2017 Local Government Elections, that training was delivered and was effective.	Original target Committee date	22.02.18	Green	Not yet commenced
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### EDUCATION AND CHILDREN'S SERVICES

Application of Health and Safety measures and practices in schools	Consider whether arrangements in place adequately manage risk responsibility in relation to: hazard information, handling and disposal of chemicals; safety in microbiology; material of living origin, and routine fume cupboard testing.	Draft report due to be issued	28.04.17	Amber Green	<i>Discussions with Health, Safety and Wellbeing Team delayed due to annual leave in that Team.</i>
		Changed to	02.06.17		
		Draft report issued	02.06.17		
		Management response due	30.06.17	Red	
		Management response received	18.08.17		
Updated draft issued to Service	22.08.17	Green Red			
Final draft agreed	19.09.17				
Final report issued	19.09.17	Green			
Original target Committee date	22.06.17	Amber			
Anticipated submission to Committee	26.09.17				
Actual submission to Committee	26.09.17				

SUBJECT / SCOPE	OBJECTIVE	Progress as at 13 September 2017	Red Amber Green	Comment where applicable
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## EDUCATION AND CHILDREN'S SERVICES

Care of Children and Young People – Community Care	To obtain assurance that care needs are being identified, planned, and recorded accurately, and that costs charged are appropriate and adequately controlled.	Draft report due to be issued Changed to	02.08.17 29.09.17	Amber	Availability of service management due to external inspection and then departure of lead auditor.
		Original target Committee date Anticipated submission to Committee	22.09.17 23.11.17	Amber	
Placing requests	To review decision making processes and consider whether these are adhered to.	Draft report due to be issued Draft report issued	04.10.17 N/A	Green	
		Original target Committee date	23.11.17	Green	
Nursery Education – Pre-School Commissioned Places	Consider whether statutory obligations are being delivered and that adequate control is exercised over expenditure. To include consideration of plans in place to deliver the Scottish Government's expansion in early education and childcare which comes into force in August 2020.	Original target Committee date	22.02.18	Green	Not yet commenced

SUBJECT / SCOPE	OBJECTIVE	Progress as at 13 September 2017	Red Amber Green	Comment where applicable
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## EDUCATION AND CHILDREN'S SERVICES

Out of Authority Placements	Review progress with implementing the Inclusion Review and consider whether system used to make and review on-going out of authority placements is robust and that alternatives are considered before decisions are made which commit expenditure.	Original target Committee date	Apr 18	Green	Not yet commenced
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## COMMUNITIES, HOUSING AND INFRASTRUCTURE

Vehicle Maintenance Workshops	Ensure that adequate procedures are in place to control the function and obtain best value in maintaining vehicles.	Draft report due to be issued	15.09.17	Amber	Delayed due to Auditor leaving Internal Audit
		Draft report issued	N/A		
		Management response due	N/A	N/A	
		Management response received	N/A		
		Original target Committee date	26.09.17	Amber	
		Anticipated submission to Committee	23.11.17		

Building Maintenance – Year End Stock Take	Attend a selection of locations during 2016/17 year end stock taking and ensure accuracy of process. To include review of stock procedures.	Draft report due to be issued	02.06.17	Green	Clarification required from Service relating to some points in response.
		Draft report issued	02.06.17		
		Management response due	30.06.17	Amber	
		Management response received	07.07.17		
		Final draft issued to Service	11.08.17	Amber	
Final draft agreed	15.08.17				
		Final report issued	16.08.17	Green	
		Original target Committee date	26.09.17	Green	
		Actual submission to Committee	26.09.17		

SUBJECT / SCOPE	OBJECTIVE	Progress as at 13 September 2017	Red Amber Green	Comment where applicable
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## COMMUNITIES, HOUSING AND INFRASTRUCTURE

Corporate Landlord Responsibilities – General Fund Property	Ensure that the Council has systems in place that provide assurance over compliance with the legal requirements in relation to its corporate landlord role.	Draft report due to be issued	21.07.17	Amber	
		Draft report issued	08.08.17		
		Management response due	22.08.17	Amber	
		Management response received	07.09.17		
		Final draft issued to Service	08.09.17	Green	
Final draft agreed	13.09.17	Green			
		Final report issued	13.09.17	Green	
		Original target Committee date	26.09.17	Green	
		Actual submission to Committee	26.09.17		
Vehicle Usage	Ensure that adequate procedures are in place to ensure that vehicles are being used effectively for business purposes and any non-business use is appropriately reported.	Original target Committee date	23.11.17	Amber	Not yet commenced
Capital Contracts	Ensure appropriate arrangements are in place regarding the tendering for and monitoring of a sample of capital contracts and value for money is being obtained.	Original target Committee date	22.02.18	Green	Not yet commenced

SUBJECT / SCOPE	OBJECTIVE	Progress as at 13 September 2017	Red Amber Green	Comment where applicable
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## COMMUNITIES, HOUSING AND INFRASTRUCTURE

Stores Purchasing	Ensure that appropriate arrangements are in place regarding procurement of stock.	Original target Committee date	Apr 18	Green	Not yet commenced
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Craft Workers Payroll	Ensure that new Terms and Conditions have been implemented and are being complied with.	Original target Committee date	Apr 18	Green	Not yet commenced
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Homeless Persons – Housing Support budget	Consider whether adequate control is being exercised over income and expenditure, and that best value is being obtained.	Original target Committee date	Apr 18	Green	Not yet commenced
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Internal Transport Tendering Procedures	Consider whether robust tendering procedures are in place and are operating satisfactorily.	Original target Committee date	Apr 18	Green	Not yet commenced
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SUBJECT / SCOPE	OBJECTIVE	Progress as at 13 September 2017	Red Amber Green	Comment where applicable
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## ADULT SOCIAL CARE

Social Work Transport	Consider whether appropriate arrangements are in place to secure transportation in a cost effective and well managed way.	Draft report due to be issued	27.04.17	Amber	<i>The Public Transport Unit was unable to meet with Internal Audit until 10 May 2017, delaying commencement of audit as planned.</i>
		Changed to	16.06.17		
		Draft report issued	16.06.17	Green	
		Management response due	14.07.17	Green	
		Management response received: Public Transport Unit	29.06.17		
		Social Work	N/A	Amber	
Updated draft issued	19.07.17	Green	Meeting arranged with Social Work to discuss report on 01.09.17		
Management response received: Public Transport Unit	20.07.17				
Social Work	01.09.17	Amber			
Final draft issued to Service	06.09.17	Green			
Final draft agreed: Public Transport Unit	06.09.17	Green			
Social Work	N/A	Amber			
Original target Committee date	22.06.17	Amber			
Anticipated submission to Committee	26.09.17				
Amended submission to Committee	23.11.17			Red	
Social Work Payroll	Consider whether all aspects of payroll administration (new starts, leavers, timesheet completion and authorisation, overtime approval, etc) are adequately controlled.	Original target Committee date	23.11.17	Amber	Not yet commenced



SUBJECT / SCOPE	OBJECTIVE	Progress as at 13 September 2017	Red Amber Green	Comment where applicable
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## ADULT SOCIAL CARE

Social Work Financial Assessments	Consider whether adequate arrangements are in place across the Service to undertake financial assessments in an accurate and efficient manner.	Original target Committee date	23.11.17	Amber	Not yet commenced
Care Management	To obtain assurance that care needs are being identified, planned, and recorded accurately, and that costs charged are appropriate and adequately controlled.	Original target Committee date	22.02.18	Green	Not yet commenced

SUBJECT / SCOPE	OBJECTIVE	Progress as at 13 September 2017	Red Amber Green	Comment where applicable
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## GENERAL

Contingency - Investigations and additional works.	To undertake investigations and additional works as they arise and to provide a contingency should systems subject to audit not be adequately documented by Services prior to audit.	Additional works being undertaken are detailed in the following tables.		
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First Level Control work in relation to Interreg Projects	Certify six-monthly grant claims made in relation to the following Interreg Projects as required by Interreg Programme Secretariat: <ul style="list-style-type: none"> <li>• HyTrEc2 (Partner)</li> <li>• HyTrEc2 (Lead Partner)</li> <li>• ACE Retrofitting (Partner)</li> <li>• Heat Net (Partner)</li> <li>• BEGIN (Partner)</li> </ul>	First six-monthly grant claim for ACE Retrofitting certified – August 2017 First six-monthly grant claim for Heat Net certified – August 2017		
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Controls in Programme Management Office	Review controls within the Project Management Office to manage projects.	Review requested by Audit Risk and Scrutiny Committee to be undertaken in quarter four of 2017/18 as agreed by Committee on 27 June 2017.		
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## INTEGRATION JOINT BOARD

*The following audit is included in the Internal Audit plan for the Aberdeen City IJB and will be reported to the IJB Audit and Performance Systems Committee before being reported to the Audit, Risk and Scrutiny Committee for information.*

Integration and Change Funding	Ensure appropriate governance is in place to manage delivery of funded projects and use of the funds.	Work is in progress but the report will be presented to the ACC IJB Audit and Performance Systems Committee before presentation to the Audit, Risk and Scrutiny Committee			
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