

**REPORT TO: SCRUTINY COMMITTEE – 29 JUNE 2022**  
**REPORT ON: INTERNAL AUDIT REPORTS**  
**REPORT BY: ACTING SENIOR MANAGER – INTERNAL AUDIT**  
**REPORT NO: 157-2022**

**1.0 PURPOSE OF REPORT**

To submit to Members of the Scrutiny Committee a summary of the Internal Audit Reports finalised since the last Scrutiny Committee.

**2.0 RECOMMENDATIONS**

Members of the Committee are asked to note the information contained within this report.

**3.0 FINANCIAL IMPLICATIONS**

None

**4.0 MAIN TEXT**

4.1 The day-to-day activity of the Internal Audit Service is primarily driven by the reviews included within the Internal Audit Plan. Broadly, on the completion of a specific review, a report which details the audit findings and recommendations is prepared and issued to management for a formal response and submission of management's proposed action plan to take the recommendations forward. Any follow-up work subsequently undertaken will examine the implementation of the action plan submitted by management.

4.2 Executive Summaries for the reviews which have been finalised in terms of paragraph 4.1 above are provided at Appendix A. Within each Executive Summary the prime aim is to provide both Elected Members and management with key information which includes the reason for undertaking the review, a summary of financial data and statistics, the areas encompassed within the review and specific areas which were excluded, the principal audit objectives, an audit opinion on the adequacy of the systems and control framework of the area reviewed, the key conclusions based on the audit findings and recommendations and a summary of management's response to the audit report. The full reports are available to Elected Members on request.

**5.0 POLICY IMPLICATIONS**

This report has been subject to an assessment of any impacts on Equality and Diversity, Fairness and Poverty, Environment and Corporate Risk. There are no major issues.

**6.0 CONSULTATIONS**

The Chief Executive, Executive Director of Corporate Services, Head of Corporate Finance and Head of Democratic and Legal Services have been consulted on the content of this report.

**7.0 BACKGROUND PAPERS**

None

David Vernon, Acting Senior Manager – Internal Audit

DATE: 13 June 2022

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## i) INTERNAL AUDIT REPORT 2021/01

<b>Client</b>	<b>Corporate / Corporate Services</b>
<b>Subject</b>	<b>Payroll</b>

**Introduction**

In line with most other organisations, staff costs, which include salaries / wages as well as employer's national insurance and pension contributions, account for the Council's most significant expenditure item. During 2021/22, staff costs accounted for 67% of the Council's £372.2m final net revenue budget.

To ensure that accurate payroll records are held / maintained and all employees are appropriately remunerated, it is essential that ResourceLink, the Council's integrated payroll and personnel system provided by Zellis, is updated accurately and timeously from authorised and reliable supporting documentation.

The Council's Payroll Service, which forms part of Corporate Services', Human Resources and Business Support Service, is responsible for administering the payroll function, including maintaining payroll records within ResourceLink, and liaising with services to help ensure overall data integrity. In addition, the Payroll Service provides support to all Council services surrounding the administration and maintenance of the system.

There are currently 52 weekly and 12 monthly payroll runs processed to pay Council employees on an annual basis, including those working for the Dundee Health and Social Care Partnership (DH&SCP). The Council currently employs the order of 6,800 individuals. During 2021/22, there were 716 new starts and 608 leavers.

**Scope and Objectives**

Review of the control framework in place to ensure ongoing accuracy of the Council's payroll, including arrangements for confirming active employees, rates of pay, variations and deductions. Travel and Subsistence and Leavers have been excluded from the scope of this review since they have been subject to recent internal audit activity.

**Conclusion**

*The principal conclusion drawn from this review is that whilst there is basically a sound system of control there are some areas where it is viewed improvements can be made.*

Three routine findings were made in the report in relation to standardising payroll forms and mechanisms for authorisation and submission of this information from Council Services to Payroll, correcting a small number of relatively minor over and underpayments from the audit sample and housekeeping around user access, menus and tasks to ensure that they are appropriate to users' requirements.

**Management Response to the Audit Report**

The audit findings and recommendations were formally reported to the Executive Director of Corporate Services and appropriate action agreed to address the matters raised.

## ii) INTERNAL AUDIT REPORT 2021/12

<b>Client</b>	<b>City Development / Corporate Services</b>
<b>Subject</b>	<b>Car Parking Income</b>

**Introduction**

The Council generates income from on-street, off-street (both level and multi-storey car parks), sale of season tickets and residential permits for parking. In 2020-21 total car parking income (excluding income from penalty charge notices) was £1.386 million. This was a 68% reduction from the £4.401 million of income raised in 2019-20, as a direct result of the COVID-19 pandemic.

The breakdown of income in each year is as follows:

<b>Payment type</b>	<b>2020-21</b>	<b>2019-20</b>	<b>Movement</b>
Pay and Display (on-street)	591,603	1,931,383	(1,339,780)
Cashless	175,276	474,438	(299,162)
Multi-storey	510,282	1,150,962	(640,680)
Season tickets	57,040	813,590	(756,550)
Residential permits	52,100	30,520	21,580
	<b>1,386,301</b>	<b>4,400,893</b>	<b>(3,014,592)</b>

“Cashless” payments refer to payments which are made via a mobile application, JustPark. JustPark take a card payment from the customer and then pay the funds to the Council, following the deduction of its commission, alongside a remittance outlining parking income for the month. This will then be reconciled by a member of the Finance team.

All other payment types in the table above can be made using a debit or credit card or cash. For debit or credit card payments, Worldpay facilitate payment and a monthly remittance is provided by WorldPay which is then used to reconcile the amounts received by the City Development Team. Cash paid into parking meters or the pay on foot machines will be collected periodically by a member of the Council’s Cashier’s Service team. The frequency of collections will be commensurate to how busy each of the meters or machines has been to ensure levels of cash held within do not get too high. The Finance team reconcile the expected income value, from reports generated detailing amounts taken by each machine and meter, to the amount collected. Once reconciled the funds are distributed from the Cashier’s Service to City Development.

Similarly, monthly reports are provided from credit and debit card companies and from JustPark which will detail the amounts received in respect of car parking in the month across each of the Council’s parking sites. This information is reconciled to parking meter information and records prior to funds being transferred centrally from within the Council’s Cashier’s Service to City Development.

Parking Income is monitored within City Development on a monthly basis via the budget monitoring process. Additionally, on an annual basis the Council generate an Annual Parking Report which details the total income generated throughout the financial year in respect of car parking. This report is publicly available on the Council website.

**Scope and Objectives**

Review of the processes and procedures operated in respect of payments for car parking, including income reconciliation procedures.

**Conclusion**

*The principal conclusion drawn from this review is that whilst there is basically a sound system of control there are some areas where it is viewed improvements can be made.*

## ii) INTERNAL AUDIT REPORT 2021/12 (cont'd)

<b>Client</b>	<b>City Development / Corporate Services</b>
<b>Subject</b>	<b>Car Parking Income</b>

**Conclusion (cont'd)**

The main area commented upon in the report is:

- The total cash retrieved from parking meters and counted by the Cashier's Service does not always match the MetricWebAslan (parking meter system) system value for the amounts paid into the machine. Although individual differences are immaterial, there is not a threshold that dictates what value of discrepancy requires investigation.
- A formal record of any cash count deficits per parking meter should be maintained and analysed over time to identify trends or patterns in any discrepancies between the meter count figures and the physical count of cash. Deficits from collection tin counts should be compared to the count of monies which had become trapped in meters each month to determine if this is the reason for the deficit. Trends or patterns in deficits should be escalated to the Parking Team in City Development to identify the root cause so that appropriate action can be taken to minimise any loss of income.

**Management Response to the Audit Report**

The audit findings and recommendations were formally reported to the Executive Director of City Development and the Executive Director of Corporate Services and appropriate action agreed to address the matters raised.

## iii) INTERNAL AUDIT REPORT 2021/14

<b>Client</b>	<b>Corporate Services</b>
<b>Subject</b>	<b>COVID-19 Funding</b>

**Introduction**

In response to the COVID-19 pandemic, the Scottish Government has provided Local Authorities with additional funding. Some funding is for the Council to use, in addition to the baseline funding, to support the continued delivery of services. This funding is intended to ease the pressures faced by the Council throughout the pandemic including increased demand on services and a decrease in certain income streams as a result of continued restrictions. As these funds are for the Council's own use they are reported in the financial statements.

In the financial year 2020-21, the Council received c.£40 million of additional COVID-19 funding for services, and c.£9.8 million has been carried forward into financial year 2021-22 in agreement with the Scottish Government. As of December 2021, further COVID-19 funding of c.£14.9 million has been provided for 2021-22.

Within the overall amount of additional COVID-19 funding, some funds have been provided for specific purposes such as the Mass Vaccination Centre and Education Catch-up. As such the use of these funds is restricted to their intended use as stipulated by the Scottish Government. Other amounts however are provided for general support and the use of these are at the discretion of the Council as to how they are distributed across Services.

Additionally, funding has been received for specific grants which the Council administer on behalf of the Scottish Government. These are available to individuals and businesses and include grants such as the Business Ventilation Fund and the Self Isolation Support Grant. In these transactions, the Council acts as an agent of the Scottish Government and the associated income and expenditure is not recognised in the primary financial statements.

All additional COVID-19 funding is included within Corporate Services' revenue budget monitoring process and is reported to the Policy and Resources Committee in the Revenue Monitoring Report. Furthermore, some of the additional funds will include required reporting directly to the Scottish Government to demonstrate use of the funds for the intended purpose.

**Scope and Objectives**

High level review of the arrangements in place within the Council to track and monitor the portfolio of different COVID-19 funding streams.

These additional funding streams where the Council acts as an agent of the Scottish Government are not included within the scope of this internal audit.

**Conclusion**

*The principal conclusion drawn from this review is that whilst there is basically a sound system of control there are some areas where it is viewed improvements can be made.*

The main area commented upon in the report is as follows:

**General Ledger Management:**

- In some instances, one general ledger account code is used to capture multiple COVID-19 funding streams and associated expenditure. Due to the different external reporting requirements of each funding stream, and depending on Scottish Government funding terms, this can create inefficiencies in the monitoring and reporting of funds. Using unique general ledger codes to account for distinct COVID-19 funding streams and associated expenditure would support a more efficient process for monitoring and reporting.

iii) INTERNAL AUDIT REPORT 2021/14 (cont'd)

<b>Client</b>	<b>Corporate Services</b>
<b>Subject</b>	<b>COVID-19 Funding</b>

<b>Conclusion (cont'd)</b>
<b>Management Response to the Audit Report</b>
The audit findings and recommendations were formally reported to the Executive Director of Corporate Services and appropriate action agreed to address the matters raised.

## iv) INTERNAL AUDIT REPORT 2021/15

<b>Client</b>	<b>City Development</b>
<b>Subject</b>	<b>Fleet Management Procurement</b>

**Introduction**

The Corporate Fleet Management team is responsible for management and maintenance of the Council's fleet assets. The Council holds 812 vehicles and as an operator of goods vehicles is responsible for ensuring statutory compliance in respect of licensing, inspections, and vehicle maintenance. In addition to fleet vehicles, the service also provides maintenance to 468 items of plant, predominantly associated with landscaping and construction apparatus.

On behalf of the Council, the Corporate Fleet team is required to hold an Operator's Licence which requires the Council to commit to various undertakings, including compliance with the Driver and Vehicle Standard Agency (DVSA) regulations regarding drivers' hours and tachographs. As part of the service's remit the Corporate Fleet team is responsible for the Council's fleet asset management plan and fleet renewal programme, including procurement and disposal of assets. The Corporate Fleet team also operate the Council's fleet of 16 school passenger transport mini-buses.

Per the Council's Financial Regulations, "the issue and authorisation of a purchase order places the responsibility for examination, verification and certification of related invoices with each Executive Director". Arrangements should be made by each Executive Director to ensure the separation of the authorisation of purchase orders, from the goods receipting process and any other duty related to the certification of invoices.

The Corporate Fleet team utilises the CIVICA Tranman system for ordering and receipting of goods and services and for processing related invoices. The invoices processed through Tranman are then interfaced into the Creditors Module in CIVICA Financials where invoice payments are then generated. During the 2020/21 financial year, there were 4,263 invoices, totalling £3,645,843.16 transferred from Tranman to the Creditors Module in CIVICA Financials.

**Scope and Objectives**

End to end review of the requisitioning, purchase ordering, invoicing and payment process in place for supplies, including vehicle parts, within Fleet Management.

**Conclusion**

*The principal conclusion drawn from this review is that there are weaknesses in the system which should be addressed.*

The main areas highlighted in the report are as follows:

- There are weaknesses in the processes for requisition, ordering and receipt of materials, including authorisation arrangements and segregation of duties. A comprehensive review of these areas should be completed and arrangements put in place to establish a stronger internal control framework within the Corporate Fleet team and Tranman including the authorisation of purchased orders and ensuring segregation of duties between order approval, receipting goods and processing / approval of invoices.
- To assist in ensuring that all materials purchased by the Corporate Fleet team are procured via a compliant route to market steps should be taken to ensure these staff have access to relevant procurement frameworks in order that they can establish which suppliers are included, the materials they supply and the prices they charge. Arrangements should be put in place to ensure that the Corporate Fleet team comply with the frameworks when placing orders, including providing training and guidance on their use to relevant staff. The Corporate Fleet team should work with the Procurement Team to better understand and use the relevant frameworks available.

## iv) INTERNAL AUDIT REPORT 2021/15 (cont'd)

<b>Client</b>	<b>City Development</b>
<b>Subject</b>	<b>Fleet Management Procurement</b>

**Conclusion (cont'd)**

- The Corporate Procurement team, City Development and the Corporate Fleet team should consider the details of the finding in relation to the liquid fuels call-off contract and put arrangements in place to formalise the extension to the contract if required. The Corporate Procurement Team should also follow up the Fuel Card query with Shell in order to establish the current contract arrangements.
- In order to assist in ensuring that invoices are paid in line with Council policy an exercise should be carried out to establish why there are unacceptable delays between the date of the invoice and the date they are processed through Tranman. Arrangements should be put in place within the Corporate Fleet team to ensure that invoices are processed and submitted to meet the Council's policy on paying suppliers.

**Management Response to the Audit Report**

The audit findings and recommendations were formally reported to the Executive Director of Corporate Services and appropriate action agreed to address the matters raised.

## v) INTERNAL AUDIT REPORT 2021/16

<b>Client</b>	<b>Children and Families Service</b>
<b>Subject</b>	<b>Early Learning and Childcare Expansion</b>

**Introduction**

In 2020, the Scottish Government expanded free Early Learning and Childcare (ELC) from 600 hours per annum to 1,140 hours per annum for all three and four year-olds, and for two year olds who meet the eligibility criteria. This increase posed a number of challenges to Dundee City Council including ensuring there was sufficient workforce and internal capacity at nurseries to meet the increased demand on the services while ensuring quality ratings did not drop as a result of pressures on the service.

To manage the expansion, the Council undertook a four phased approach to the expansion's implementation which included a pilot of five nurseries and engagement with various stakeholder groups including parents. The Council has also developed a number of new nursery buildings to manage the additional capacity. The Council has also commissioned a number of private nurseries and voluntary sector providers and childminders to assist with delivery. The Children and Families Service has links with many Scottish Government groups which enables pro-active horizon scanning for any upcoming or potential developments in this area. Additionally, statistical data is available within the Service to analyse, model and identify children who are eligible for the childcare which helps inform the Council's planning processes.

Although the Scottish Government has set the eligibility criteria, parents with eligible children may choose not to enrol their child, or alternatively can defer the child's place to future years. As such there is an unknown gap in respect of whether eligible children will be enrolled each year.

There are three intakes a year and it is the responsibility of parents to apply for a place for their child(ren). Applications are sent direct to the nursery and are managed through the Nursery Admission Management System (NAMS). Applications indicate the parent's first, second and third choice of nursery and where a parent does not secure one of their three preferred choices, they are referred to the central team within the Children and Families Service. The Education Manager and their team will work with a parent to try and place the child(ren).

**Scope and Objectives**

Review of the arrangements in place to ensure that the Council's statutory obligation of providing 1140 hours of funded early learning and childcare entitlement is available to all eligible children.

**Conclusion**

*The principal conclusion drawn from this review is that whilst there is basically a sound system of control there are some areas where it is viewed improvements can be made.*

The main areas commented upon in the report are as follows:

**Operational Procedures:**

- There is a well-defined process for escalating applicants who do not get a preferred choice to the Early Years Education team. These applications are then handled on a case-by-case basis through liaison with the child(ren)s parent/guardian however, there is not a clear detailed record of the actions or steps taken to resolve the application.
- The listing of applications which have exhausted first, second and third preference would benefit from being more detailed to enable the Council to demonstrate the steps taken to resolve the application, which could be valuable in the event that complaints arise.

## v) INTERNAL AUDIT REPORT 2021/16 (cont'd)

<b>Client</b>	<b>Children and Families Service</b>
<b>Subject</b>	<b>Early Learning and Childcare Expansion</b>

**Conclusion (cont'd)****Accuracy of Assumptions:**

- The expansion of ELC creates a statutory duty on the Council to provide a place for all eligible children, however it is the parent/guardian's choice whether to enrol their child(ren) and as such there is a degree of uncertainty as to what the actual capacity will be following each intake. Meetings held to review capacity and enrolment projections following each intake should be minuted, so that discussion of any trends or factors impacting enrolment rates are captured to support future planning.

**Management Response to the Audit Report**

The audit findings and recommendations were formally reported to the Executive Director of Children and Families and appropriate action agreed to address the matters raised.

## vi) INTERNAL AUDIT REPORT 2021/17

<b>Client</b>	<b>Leisure &amp; Culture Dundee</b>
<b>Subject</b>	<b>Gladstone MRM</b>

**Introduction**

Gladstone MRM is a data management system which is used at all points of sale (POS) within Leisure & Culture Dundee (LCD) and is also used for all sports activities and bookings. In addition to being a POS system it also holds membership data and captures both members details and related direct debit payments. As at January 2022 there are 3,518 Leisureactive members and 1,156 golf members who are subscribed to monthly or annual membership and a further 39,961 member records for individuals who use LCD activities on a transactional basis.

The system has been in place within LCD for over ten years and has had a number of upgrades over the time it has been in place. In addition to moving to a fully Cloud based platform five years ago, additional modules have been released for the system over the years such as swimming lessons and different management reporting suites (financial and membership data). As an off the shelf system, Gladstone MRM does not automatically interface with the Council's CIVICA Financial system and requires manual reconciliation of transactions, including direct debit payments and block bookings, to the income posted in CIVICA. Total income generated in 2019-20, the last year in which COVID-19 did not significantly impact activities, was c.£4.3 million. The pandemic has had an adverse impact on income due to the inability to safely conduct some sporting activities while complying with restrictions. There are currently 4,394 members who pay a monthly direct debit however which totals c.£68,000 each month.

The LCD Information Communications team and the Finance team has commenced a project to better map information within Gladstone to assist with performing reconciliations between the two systems. This has involved the mapping of activities, cost centres and location codes within Gladstone MRM to produce management reporting which is more efficient and effective for reconciliation processes.

In addition to the financial information, Gladstone MRM also produces management reports which can be used to assess activity levels at each of the sites operated by LCD. Non-financial information includes total customer numbers but can also be analysed by number of customers for each activity offered at each site. This information can then be used to assess performance of particular sites or the activities offered across LCD.

**Scope and Objectives**

Review of the MRM system utilised by Leisure and Culture Dundee for customer booking, payment, management reporting and reconciliation purposes to ensure data integrity and income maximisation.

**Conclusion**

*The principal conclusion drawn from this review is that whilst there is basically a sound system of control there are some areas where it is viewed improvements can be made.*

The main area commented upon in the report is:

**Cash Sale Reconciliations:**

- Although variances in excess of 1% of sales identified in the performance of reconciliations are subject to investigation, sample audit testing identified that investigation is not always appropriately documented. As such there is a risk of variances not being adequately investigated and resolved leading to a loss of income. Furthermore, trends and patterns in variances over time may not be identified so that suitable action can be taken to address the root cause.

## vi) INTERNAL AUDIT REPORT 2021/17 (cont'd)

<b>Client</b>	<b>Leisure and Culture Dundee</b>
<b>Subject</b>	<b>Gladstone MRM</b>

**Conclusion (cont'd)**

- Management should review the acceptable variance threshold for variances, given the trend in declining cash sales to ensure the threshold set remains appropriate and efficient. Investigation of variances should be documented including the root cause and any remedial action taken. Variances should be tracked over time to ensure any trends or patterns which may not be apparent in individual reconciliations can be identified and investigated by management.

**Management Response to the Audit Report**

The audit findings and recommendations were formally reported to the Managing Director of Leisure and Culture Dundee and appropriate action agreed to address the matters raised.

## vii) INTERNAL AUDIT REPORT 2021/24

<b>Client</b>	<b>Construction Services</b>
<b>Subject</b>	<b>Follow-up Review of Materials Purchasing</b>

**Introduction**

As part of the planned internal audit work, a follow-up review of Internal Audit Report 2020/10, Materials Purchasing, has been undertaken.

The original internal audit report concluded that there were significant weaknesses in the system which must be addressed. The areas of concern highlighted in the report were as follows:

- The arrangements within Construction Services for procuring materials do not comply with the Council's Tender Procedures, Financial Regulations and the Council's Corporate Procurement Processes. Staff knowledge of existing frameworks out with Scotland Excel contracts is limited. To assist the Service to achieve a compliant procurement route to market going forward, the procurement workshop training already provided to relevant Construction Services staff should be supplemented by more specific training to key staff to enable them to carry out their procurement roles successfully. Continuing to work closely with the Council's Corporate Procurement Team should assist Construction Services, as will the planned recruitment of a new Procurement Category Officer – Construction Supply Line to the Corporate Procurement Team who will be dedicated to Construction Services procurement. This was advertised on the 5 March 2021.
- Expected procurement processes for the purchase of materials for the Construction Services store, using Scotland Excel frameworks, are not being followed, including the use of mini-competitions. A comprehensive exercise should be undertaken to establish what materials are held in the store along with the frequency and value of orders, the quantity of materials required and the costs associated with their replenishment. Thereafter, to ensure a compliant route to market is taken for the ongoing purchase of store materials, advice and guidance should be actively sought from the Corporate Procurement Team.
- There are weaknesses in the processes for requisition, ordering and receipt of materials, including authorisation arrangements, segregation of duties and the number of officers with the authority to raise a requisition and order. Whilst it is acknowledged that there are system limitations, existing password and access controls are not considered appropriate for the ordering system. A comprehensive review of these areas should be completed and arrangements put in place to establish a stronger control framework, focussing on the areas highlighted above. The lead in time for the new system being fully implemented should help determine whether it may be more practical to make these enhancements within or out with the system.
- Where materials are required immediately / in an emergency, designated staff can "book" an order number for a "Pick up". The volume of order numbers requested this way is excessive, indicating that it is more common practice. The list of staff who have authorisation to book an order number should be reviewed with a view to reducing this to identified key individuals and those in specific roles. The process should also be reviewed to significantly reduce the number of occasions where it is being used and restricted as intended to emergency situations only.

**Scope and Objectives**

To assess whether or not each of the recommendations agreed by management in Internal Audit Report 2020/10 have been implemented within the given timescales. The follow-up review will be restricted to areas included in the original report.

## vii) INTERNAL AUDIT REPORT 2021/24 (cont'd)

<b>Client</b>	<b>Construction Services</b>
<b>Subject</b>	<b>Follow-up Review of Materials Purchasing</b>

**Conclusion**

*The principal conclusion drawn from the follow-up work undertaken is that whilst some action has been taken to strengthen the control weaknesses highlighted in the original review there are still some recommendations which require to be implemented by management.*

Currently only one of the four recommendations have been implemented in full whilst the remaining three have been partly implemented. Construction Services have developed an Action Plan for implementation of the remaining elements of the recommendations detailed in the original Internal Audit Report. This action plan outlines the areas for improvement, actions required, responsible officers and implementation dates.

The main areas where actions agreed by management are still outstanding are as follows:

- Further work is required in relation to the finalisation of both the recruitment of procurement staff and the identification of training requirements together with the development and mapping of tendering / buying procedures for all sections of the Service.
- Completion of the work reviewing and documenting the processes for raising a requisition, ordering and receipting of materials.
- Further work is also required in relation to the completion of the stock rationalisation exercise and the implementation of a mini competition for stores items via existing Scotland Excel Frameworks.
- The individual logins and password issues around the current IT System cannot be addressed until the implementation of the new Total Mobile System which is expected by April 2023.

The timescale for completion of all elements of the partly implemented recommendations ranges from July 2022 until April 2023.

**Management Response to the Audit Report**

The audit findings and recommendations were formally reported to the Executive Director of Corporate Services and the Executive Director of Neighbourhood Services and appropriate action agreed to address the matters raised.

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