

**Report to the Audit and Governance
Committee**



Report reference: AGC-019-2014/15
Date of meeting: 5 February 2015

**Epping Forest
District Council**

Portfolio: Governance and Development Management
Subject: Internal Audit Monitoring Report - October to December 2014
Responsible Officer: Brian Bassington (01992 564446).
Democratic Services Officer: Gary Woodhall (01992 564470).

Recommendations/Decisions Required:

(1) The Committee is requested to note the following issues arising from the Internal Audit Team's third quarter monitoring report for 2014/15:

- (a) The reports issued between October and December 2014 and significant findings therein (Appendix 1);
- (b) The Outstanding Priority 1 Actions Status Report (Appendix 2);
- (c) The Limited Assurance Audits follow up status report (Appendix 3); and
- (d) The 2014/15 Audit Plan status report (Appendix 4).

Executive Summary:

This report provides a summary of the work undertaken by the Internal Audit Unit between October and December 2014, and details the overall performance to date against the Audit Plan for 2014/15. The report also contains a status report on previous priority 1 audit recommendations which continues to be monitored by the Corporate Governance Group.

Reasons for Proposed Decision:

Monitoring report as required by the Audit and Governance Committee Terms of Reference.

Other Options for Action:

No other options.

Report:

Work carried out in the period

1. The audit reports issued in the third quarter are listed in paragraph 3 below.
2. At the end of the quarter a further six audits were in progress or at the draft report stage.

Reports Issued:

3. The following audit reports were issued in the quarter:

- (a) Full Assurance
None
- (b) Substantial Assurance
Bank Reconciliation
Car mileage Claims
Private Housing Assistance
Corporate Asset Register
Housing Repairs Service
Gifts and Hospitality (Members and Officers)
Contracts – Fraud Prevention
- (c) Limited Assurance
Corporate Procurement
Car Parking Contract
- (d) No Assurance
None
- (e) At Draft Report Stage
Overtime Claims
Committee Allowances and Subsistence Claims
ICT Access Controls

Limited Assurance

4. During the quarter a report on Corporate Procurement was given a limited assurance rating due to a number of departures from Contract Standing Orders, specifically failure to monitor expenditure and take action when financial thresholds are reached. This audit resulted from the findings in the Facilities Management audit which was included in the last quarter's report which was also given a Limited Assurance rating.

5. This additional audit targeted procurement across the remainder of the Council's services and used IDEA to analyse data from the Marketplace system where Contract Standing Orders require quotes rather than formal tenders (up to £50,000). This was separate to the Contracts – Fraud Prevention audit which was given a substantial assurance which concentrated on contracts over £50,000. These contracts are subject to a more rigorous process and level of monitoring.

6. An audit was carried out on the Car Parking Contract which is managed by the North Essex Parking Partnership (NEPP). Based on the current limitations of the information supplied by NEPP, which is in the process of being resolved, this audit was given a limited assurance. It should be noted that based on the evaluation and testing of the system of key controls in place at EFDC, designed to achieve the objectives relating to off street car parking income, we provided management with assurance that the processes are sound and are in place for when the full data is made available from NEPP. Since the audit was completed NEPP have outsourced their cash collection and now payments to EFDC have become erratic and documentation supplied often does not agree to the money received. Extra audit time has been allocated to this problem and further work is currently in progress.

Follow Up of Previous Priority 1 Recommendations

7. Attached at Appendix 2 is a schedule of outstanding priority 1 recommendations to ensure follow up both by Internal Audit and Service Management. These recommendations are monitored on a monthly basis by the Corporate Governance Group.

Follow Up of Previous Limited Assurance Audits

8. Attached at Appendix 3 is a schedule of previous limited assurance audits to ensure follow up both by Internal Audit and Service Management.

Audit Plan 2014/15 (Appendix 4)

9. The status of the 2014/15 Audit Plan is set out at Appendix 4.

Performance Management

10. The Internal Audit Team has local performance indicator targets to meet in 2014/15, as set out below:

	Actual 2011/12 For year	Actual 2012/13 For year	Actual 2013/14 For year	Target 2014/15 For year	Actual 2013/14 Quarter 3	Actual 2014/15 Quarter 3
% Planned audits completed	82%	85%	88%	90%	64%	62%
% chargeable "fee" staff time	71%	69%	74%	75%	70%	66%
Average cost per audit day	£213	£243	£225	£245	£232	£237
% User satisfaction	89%	N/A	N/A	90%	90%	100%

11. The indicators are calculated as follows:

(a) % Planned audits completed - a cumulative calculation is made each quarter based on the approved plan.

(b) % Chargeable fee time - a calculation is made each quarter based on reports produced from Internal Audit's time recording system. The percentage is down slightly due to additional training for a new member of staff, which is non chargeable.

(c) Average cost per audit day - the calculation is based on the costs for each quarter taken from the budget monitoring reports, divided by the number of fee earning days extracted from the time recording system.

(d) % User Satisfaction – A customer survey is given to the relevant Assistant Director or Manager at the audit exit meeting.

Resource Implications:

Within the report.

Legal and Governance Implications:

Within the report.

Safer, Cleaner and Greener Implications:

No specific implications.

Consultation Undertaken:

Corporate Governance Group.

Background Papers:

Audit files and working papers.

Risk Management:

Internal Audit has a primary objective to provide an independent and objective opinion on the adequacy of the Council's control environment, including its governance and risk management arrangements. The audit reports referred to in this monitoring report will assist managers to determine the adequacy and effectiveness of the arrangements in place in their services.

EFDC - Definition of Levels of Assurance

Assurance levels:

The level of assurance to be applied will be based on the auditor's assessment of the extent to which system objectives are met, with the agreement of the Chief Internal Auditor. As a guide, the following triggers will be used, taking into account the level of risk of error, loss, fraud or damage to reputation.

Level	Evaluation opinion	Priority Triggers
Full assurance	There is a sound system of control designed to achieve system objectives, and the controls are being consistently applied.	Priority 3s or no audit recommendations.
Substantial assurance	There is a sound system of control designed to achieve system objectives, and the controls are generally being consistently applied. However, there are some minor weaknesses in control, and/or evidence of non-compliance, which are placing some system objectives at risk.	Priority 2s and one Priority 1 (if assessed as a low risk).
Limited assurance	There is a system of control in place designed to achieve system objectives. However, there are significant weaknesses in the application of control in a number of areas, and / or evidence of significant non-compliance, which are placing some system objectives at risk.	Between 1 and four 1s and (usually) several Priority 2s.
No assurance	The system of control is weak, and / or there is evidence of significant non-compliance, which exposes the system to the risk of significant error or unauthorised activity.	Five or more Priority 1s.

Priority Ratings

Each audit finding will generate an audit recommendation. These recommendations will be prioritised in accordance with the following criteria:

Priority 1 – Observations refer to issues that are fundamental to the system of internal control. We believe that these issues have caused or will cause a system objective not to be met and therefore require management action as a matter of urgency to avoid risk of major error, loss, fraud or damage to reputation. Failure to apply a Financial Regulation or Contract standing Order will normally be in this category.

Priority 2 – Observations refer mainly to issues that have an important effect on the system of internal control but do not require immediate management action. System objectives are unlikely to be breached as a consequence of these issues, although Internal audit suggested improvement to system design and / or more effective operation of controls would minimise the risk of system failure in this area.

Priority 3 – Observations refer to issues that would if corrected, improve internal control in general and ensure good practice, but are not vital to the overall system of internal control.

**SUMMARY OF AUDITS COMPLETED DURING QUARTER 3
October - December 2014**

Appendix 1

Title	Service	Assurance Rating/Audit Opinion	Main Conclusions/Comments
Bank Reconciliation	Resources Directorate	<p>Substantial Assurance The systems and controls in relation to bank reconciliations are operating effectively. All bank accounts are reconciled on at least a monthly basis and all reconciliations are independently reviewed.</p>	<p>Unpresented and returned cheques are regularly reviewed and action taken as appropriate. However, the unreconciled items report which forms part of the payment account reconciliation should be reviewed to manually clear any matching items not automatically cleared by the system.</p>
Car Mileage Claims	Resources Directorate	<p>Substantial Assurance There was no evidence of fraudulent activity found, however there were issues identified which need to be addressed to reduce the risk to the Council</p>	<p>There were several cases where the car mileage claim forms were not fully completed by the claimant, leaving the payroll staff to complete the form. Mileage claims that are not fully completed should be returned to the relevant officer. Officers and Managers need to be reminded that forms need to be fully completed prior to being authorised.</p>
Private Housing Assistance	Communities Directorate	<p>Substantial Assurance The systems and controls in place with respect to the award, approval and payment of private housing assistance are operating effectively.</p>	<p>Housing Assistance is awarded in accordance with the Housing Assistance Policy 2012-2015. The application form has been reviewed by the Housing Fraud Investigation Officer and now requires updating. It should be ensured that all application forms are fully completed, leaving no blank sections. In addition, all documentation in support of the application should be obtained and filed.</p>
Procurement Fraud	Resources Directorate	<p>Substantial Assurance There was no evidence of fraudulent activity found. However there were issues identified which need to be addressed to reduce the risk</p>	<p>This report provides a view that there are checks and balances in place within this authority to ensure compliance with contract standing orders. The only real issue highlighted will be covered by</p>

Title	Service	Assurance Rating/Audit Opinion	Main Conclusions/Comments
		to the Council: - non-compliance with contract standing orders and one contract tender opening had an incorrect date recorded.	a waiver of standing orders report from the relevant Assistant Director.
Corporate Asset Register	Resources Directorate	<p>Substantial Assurance The systems and controls in relation to the asset register are operating effectively.</p>	<p>The asset register holds an accurate record of the Authority's assets. The annual review by the external auditors concluded that the valuation of land and buildings is not unreasonable, and no recommendations have been made by them in relation to the asset register.</p> <p>Further attempts should be made with Cipfa to resolve the problem with the reclassification of assets on the CIPFA Asset Management System.</p>
Housing Repairs Service	Communities Directorate	<p>Substantial Assurance Implementation of the MCM system has significantly improved the management of responsive repairs and has eliminated many of the manual processes previously employed. The enhanced management reporting facility has also improved the monitoring of budgets and staff performance.</p>	<p>There is currently a problem with the interface between MCM and OHMS, which has given rise to a number of issues. This matter is already being addressed by management and it is expected that a solution will be in place by the end of January 2015.</p>
Gifts and Hospitality (Members and Officers)	Resources Directorate	<p>Substantial Assurance Officers and Members demonstrate a compliance and understanding of the Gifts and Hospitality process, and abide to the relevant policy and Codes of Conduct.</p>	<p>The Audit review of the Officers and Members gifts and hospitality process demonstrated that there was good compliance with Council policy. There were some minor errors, however they were not considered to be a high enough risk to be recognized individually. This does not affect the process. The development of an electronic form of the gifts and hospitality register should improve the recording of offers of gifts, particularly for those Officers in remote offices. The issuing of a reminder on the gifts and</p>

Title	Service	Assurance Rating/Audit Opinion	Main Conclusions/Comments
			hospitality rules in the District Lines will help improve awareness among Officers.
Car Parking Contract	Neighbourhoods Directorate	<p>Limited Assurance The off street Pay and Display income is transferred from NEPP to the Authority on an approximately weekly basis and can be verified by reference to cash collection sheets requested from NEPP. However, this process will be improved with new pay & display machines, which will allow remote access to revenue data and better control and monitoring of machines. The PCN, MiPermit and season ticket income is transferred irregularly and there is currently no documentation to support the transfer, which means that independent verification of the income is not possible. However, following a request from the Car Park and Street Furniture Manager this income is now being transferred on a monthly basis.</p>	<p>The North Essex Parking Partnership (NEPP) is governed by the Joint Parking Committee which comprises members from each Authority in the partnership. They meet at least 4 times each year and all agendas and minutes are published on the Parking Partnership website. The Parking Partnership produces an Annual Report and has a 5-year Strategy & Development Plan which was presented to meeting in June 2014. The Parking Partnership is subject to internal audit by Colchester BC. The most recent audit (May 2014) was awarded Substantial Assurance.</p> <p>The off street parking income is collected by NEPP and transferred to EFDC by BACS from Colchester Borough Council. However, the transfers, particularly in relation to PCN and season ticket income, are irregular and there is no supporting documentation in order to verify the income. It has been suggested that access to Chipside, the PCN/season ticket income IT system, is requested from NEPP.</p> <p>It was found that none of the MiPermit (telephone and internet) income from 2014/15 had been transferred and two days' Pay & Display income had inadvertently been omitted from the transfers.</p>
Corporate Procurement	Resources Directorate	<p>Limited Assurance Good practice areas were identified, however</p>	The audit highlighted the method of procurement is not always documented, therefore value for

Title	Service	Assurance Rating/Audit Opinion	Main Conclusions/Comments
		<p>there are various policies and procedures in place which should be considered to ensure the correct procurement method is undertaken. Officers are generally aware of and understand CSO's and procurement guidance, however adequate expenditure monitoring processes are not in place. The implementation of the recommendations arising from this audit will ensure expenditure complies with Council policy and demonstrates the Council obtains value for money from it's purchasing arrangements.</p>	<p>money is not evidenced and Officers are not monitoring overall expenditure by supplier over a period of four years, as required by CSO's C2 (9). The majority of Officers were not aware of this principle.</p>

**INTERNAL AUDIT
OUTSTANDING PRIORITY 1 ACTIONS – STATUS AS AT 5th January 2015**

Appendix 2

Report Title	Agreed Action	Responsible Officer	Target Date	Director's Assurance	Status	Completion Date / Comments
Planning Fees	Development Control management to liaise with ICT to establish reports from M3 that are easily reconcilable and if required Cashiers to ensure referencing in the right format to reconcile. Reconciliation to be brought up to date and then completed monthly to establish control within the process.	Assistant Director Development Control	March 2015	Planning staff are bringing the reconciliation up to date with the assistance of Accountancy staff and will ensure that reconciliation will be carried out in a timely manner.		
Facilities Management	Where similar items of work are required, repeat orders should not be submitted without consideration of the total sum of expenditure during previous years with reference to Contract Standing Orders. Overall expenditure with individual suppliers should be reviewed and (if required) a retrospective waiver of Contract Standing Orders should be obtained from the Portfolio Holder. (CSO C2 (10). This was also	Facilities Manager.	1.12.14	FM will involve the Essex Procurement Hub for all relevant purchases. The commitment accounting system will be further developed to more clearly highlight companies nearing the contract standing order thresholds. Reports will also be generated from the Market Place system and these will all be monitored by the FM manager on a regular basis.		

Report Title	Agreed Action	Responsible Officer	Target Date	Director's Assurance	Status	Completion Date / Comments
	<p>recommended following a previous audit (February 2010).</p> <p>Facilities Management should consult the Essex Procurement Hub for advice regarding tender specifications and to ensure the best potential suppliers are selected on the basis of the quality of work and best price. (CSO C3(3))</p>					
<p>Facilities Management</p>	<p>All Marketplace orders should include comprehensive details of goods and services. Employment details such as the nature and period of work should be provided.</p> <p>The employment of an additional member of staff could be considered more cost effective than using a contractor.</p>	<p>Facilities Manager</p>	<p>1.12.14</p>	<p>Of these orders 2 were for emergency works following the water leak in the then Planning Directorate, and there was a requirement to use of electrician at short notice and with a knowledge of the building and the 3rd was for an electrician, at the end of the financial year, with a good knowledge of the building who could work alone, to complete the replacement of lighting, LED, in the Conder Building. A request for an additional electrician will be made in due course. This will ultimately result in revenue savings as well as addressing the issues identified above.</p>		

Report Title	Agreed Action	Responsible Officer	Target Date	Director's Assurance	Status	Completion Date / Comments
Facilities Management	<p>Procurement services will be utilised to provide a Marketplace reports of the value of orders raised (by supplier) to the Facilities Manager on a monthly basis.</p> <p>Facilities Management should also consider the use of reports of actual expenditure by supplier from Accountancy.</p>	Facilities Manager	1.12.14	Agreed. Results from the reports generated from the commitment accounting, marketplace and accountancy systems will be collated and monitored regularly to prevent any future departure from CSO.		
Facilities Management	<p>Written quotations should be obtained in accordance with Financial Regulations and Contract Standing Orders.</p> <p>The Marketplace order descriptions should provide more information than 'as per quotation'.</p>	Facilities Manager	1.12.14	The required number of quotes will be obtained and full details entered onto Marketplace.		
Corporate Procurement	<p>A realistic estimate of expenditure (consider previous years expenditure) and the length of employment should be considered at the start of the procurement process and one purchase order should be raised to cover the whole process if possible.</p> <p>Officers should agree</p>	All Directors	31.3.15			

Report Title	Agreed Action	Responsible Officer	Target Date	Director's Assurance	Status	Completion Date / Comments
	<p>rates with agencies where possible, in order that agency rates and exit fees are reasonable.</p> <p>Expenditure should be monitored in compliance with CSOs.</p>					
Corporate Procurement	<p>Documentary evidence should be retained to demonstrate Officers have taken appropriate steps to obtain competitive prices for goods, works and services.</p> <p>If suppliers are used regularly (due to best price, quality, or specialist service), a contract or service agreement should be considered as an alternative to obtaining quotes/waivering standing orders on an annual basis. It also demonstrates value for money if charges are negotiated. Such arrangements must adhere to Contract Standing Orders and the procurement strategy.</p>	All Directors	31.3.15			

Report Title	Agreed Action	Responsible Officer	Target Date	Director's Assurance	Status	Completion Date / Comments
Corporate Procurement	The aggregate sum of expenditure to each supplier over four years should be monitored regularly, to ensure the correct quotation method is followed. Where Officers have exceeded the value thresholds within CSO's, they must report to the Portfolio Holder and seek a retrospective waiver of the standing order (CSOs C2(9,10). The procurement section will provide monthly Marketplace reports to Directors, to enable monitoring of supplier expenditure for each Directorate.	All Directors	31.3.15			
Housing Repairs Service	The issues surrounding the interface should be resolved as soon as possible	Housing Repairs Manager	31.3.15	This matter is progressing and will be resolved as soon as possible		
Car Parking Contract	Read only access to Chipside should be requested from Colchester Borough Council/NEPP in order to obtain an analysis of income received. Monthly BACS transfers of the PCN/ season ticket income from NEPP should be requested.	Assistant Director Technical Services	30.11.14	NEPP have been asked to transfer the PCN/season ticket and MiPermit money on a monthly basis and this is now happening. The means of checking the income to Chipside was explored further at the Internal Audit Managers meeting of the NEPP Partnership Authorities in November.		

Report Title	Agreed Action	Responsible Officer	Target Date	Director's Assurance	Status	Completion Date / Comments
Car Parking Contract	It should be ensured that Pay and Display income is received in respect of each day, and any missing dates followed up with NEPP.	Car Park and Street Furniture Manager	N/A	The missing income was requested from the Partnership and has been received. Checks will be carried out to ensure that income is received for each day and any discrepancies will be investigated promptly.	Achieved	
Car Parking Contract	NEPP should be asked to transfer all MiPermit payments to the Authority on a monthly basis.	Car Park and Street Furniture Manager	30.11.14	The MiPermit income is now transferred along with the PCN income. NEPP have been asked to transfer this income on a monthly basis and this is now happening. The MiPermit income will be checked along with the PCN income.		

**INTERNAL AUDIT
FOLLOW UP OF LIMITED ASSURANCE AUDITS AS AT January 2015**

Appendix 3

Report Title	Directorate	Date Issued	Agreed Actions by priority	Agreed Actions Outstanding	Time of Follow Up	Outstanding Issues / Comments
Car Parking Contract	Neighbourhoods Directorate	27.10.14	P1. 3 P2. 1 P3. 1	P1. 0 P2. 0 P3. 0	Q1 2015/16	Based on the current limitations of the information supplied by NEPP, which is in the process of being resolved, this audit is given a limited assurance. It should be noted that based on the evaluation and testing of the system of key controls in place at EFDC, designed to achieve the objectives relating to off street car parking income, we can provide management with assurance that the processes are sound are in place for when the full data is made available from NEPP.
Facilities Management	Resources Directorate	14.10.14	P1. 4 P2. 2 P3. 0	P1. 4 P2. 2 P3. 0	Q4 2014/15	<p>Value for money should be demonstrated to evidence economic and effective use of public money.</p> <p>The procurement of works, goods and services should be in accordance with the thresholds within Contract Standing Orders. The Authority's Procurement section should be consulted at the start of each contract to ensure compliance with Council policy.</p> <p>Overall expenditure by each supplier will be monitored in future. Management implemented a system 1st April 2014 to enable the section to monitor committed expenditure. The Procurement section will also provide quarterly reports of expenditure by supplier on request.</p>
Corporate Procurement	Resources Directorate	18.11.14	P1. 3 P2. 3 P3. 0	P1. 3 P2. 3 P3. 0	Q3 2014/15	Good practice areas were identified, however there are various policies and procedures in place which should be considered to ensure the correct procurement method is undertaken.

						Officers are generally aware of and understand CSO's and procurement guidance, however adequate expenditure monitoring processes are not in place. The implementation of the recommendations arising from this audit will ensure expenditure complies with Council policy and demonstrates the Council obtains value for money from it's purchasing arrangements.
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AUDIT PLAN 2014/15

Key		Risk Identifier		
AC		Audit Commission		
FFS		Fundamental Finance System		
R no.		Risk No. in Corporate Register		
R		Reputation of Council		
Audit area	Audit type	Days allocated	Completed	Risk Identifier
Resources				
Accountancy				
Bank Reconciliation	system/follow up	15	Completed	FFS
Sundry Debtors	system/follow up	15		FFS
Creditors	system/follow up	15		FFS
Treasury Management	system/follow up	10		FFS/R4
Budgetary Control (capital and revenue)	system/follow up	10	In Progress	FFS
Risk Management and Insurance (Fraud)	system/follow up	10		FFS
Main Accounting and Financial Ledger	system/follow up	15		FFS
Provision for 'top up' testing	systems	30	Completed	FFS
Benefits				
Housing Benefits	system/follow up	15		FFS
Council Tax Reduction	system/follow up	15		FFS
Revenues				
Council Tax	system/follow up	20	In Progress	FFS/R4/AC
Business Rates	system/follow up	20	In Progress	FFS/R4
Cash receipting and Income control	system/follow up	15		FFS
Human Resources				
Payroll	System/follow up	20		FFS
Recruitment and Selection	verification	10		R
Management of Sickness absence	verification	10	Completed	R
Overtime and Committee Allowances	verification	10	In Progress	R
Travelling & Subsistence Claims	verification	10	In Progress	R
Car Mileage claims	verification	10	Completed	R

Reprographics	System	10	Completed	
ICT and Facilities Management				
ICT Procurement	ICT	10		AC/R6
Access controls	ICT	10	In Progress	R6
Facilities Management Contracts	system	10	Completed	AC
TOTAL		315		
Governance				
Governance and Performance Mgmt.				
Key and Local Performance Indicators	verification	15	Completed	R
Business Plans	verification	10	Completed	R
Equality Analysis	verification	10		R
Gifts and Hospitality (Members & Officers)	system/follow up	10	Completed	R
Legal				
Debt recovery	Follow up	10	Carried Fwd	R4
Development Management				
Planning Fees	System	20	Completed	R4
TOTAL		75		
Neighbourhoods				
Neighbourhood Services				
North Weald airfield	establishment	15	Completed	R4
Technical Services				
Waste Management and Recycling	system	20		R
Car Parking Contract	system	10	Completed	R4
Fleet Operations income	system	5	Completed	R4
Forward Planning & Economic Devel.				
Commercial Property portfolio	Follow up	10	Completed	R2
TOTAL		60		
Communities				
Housing Property				
Housing Repairs Service	system	20	Completed	R

Council Housebuilding Programme	system	15	In Progress	AC
Housing Contracts	follow up	5		AC
Housing Operations				
Housing Rent Collection and Arrears	system/follow up	20		FFS/R4
Norway House/Rental Assistance Loans	Estab/system	10	Completed	R4
Private Sector Housing & Comm. Support				
Right to Buy	system	10	Completed	AC
Private Sector Housing - Grants	system	15	Completed	AC
TOTAL		95		
FRAUD PREVENTION & DETECTION				
Contracts	fraud	15		AC
Procurement	fraud	15	In Progress	AC
Council Tax Discounts	fraud	15		AC
National Fraud Initiative (NFI)	fraud	20	In Progress	AC
Data matching and analysis (IDEA software)	fraud	25	In Progress	AC
TOTAL		90		
CORPORATE				
Corporate Procurement	system/follow up	15	Completed	AC
Corporate Asset Register	system	5	Completed	FFS
Priority 1 Audit recommendations	follow up	10	In Progress	R
Governance Statement	management review	5	Completed	R
TOTAL		35		
TOTAL DAYS ALLOCATED		670		
Contingency/Minor investigations		40	In Progress	
Corporate/Service Advice		65	In Progress	
TOTAL		775		