



# CORPORATE PLAN

## 2016/17 – 2018/19

*(Reviewed April 2016)*

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## Foreword

I am glad to present the Tonga Office of the Auditor General (TOAG) Three (3) Years Corporate Plan for the period 2016/17 to 2018/19. It sets out our objectives, how we intend to achieve them, and our key performance indicators. This plan is link to the Tonga Strategic Development Framework II – 2015.

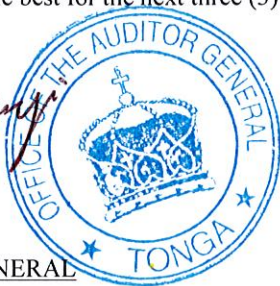
The plan states our vision, mission, and core values for the planned period. Our focus in the next three (3) years is to trying to meet the needs of our stakeholder. We will reaffirm our relationship with the Tonga Legislative Assembly, our primary client by delivering to Parliament and its Committees audit reports and related services which will be timely, objective, technically excellent and value-adding.

We will continue to maintain the confidence of developing partners in ensuring our audit have to be carried out to an uniformly high quality standards and on timely manner. At the same time we will engage professionally and transparency with the entities we audit, and promote continuous improvements in their performance.

By doing this, we will fulfill our overriding purpose of providing independent assurance to Parliament and the people of Tonga on the accountability, transparency, and performance of the Government of Tonga public sector.

I wish you all the best for the next three (3) years.

  
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Sefita Tangi  
AUDITOR GENERAL



Date: 15<sup>th</sup> January, 2016

## **1. Executive Summary**

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The Auditor General is the principal auditor of government, responsible for the performing of financial, compliance, and performance audit of public funds and resources. This includes the audit and reporting of results to the Legislature through the Speaker on the financial conditions of ministries, departments, agencies, public enterprises and development projects; and the review and approval of audited accounts of public enterprises that are audited by private firms.

TOAG is to provide objective reports, advice and assurance to the Legislature to ensure the government's integrity, accountability and transparency to the public.

With the Government reform still in progress, the TOAG developed our corporate plan that would show clearly the linkages of our plan of activities to the overall Government Vision and National Outcome set out in the Tonga Strategic Development Framework 2015-2025.

The maintenance of the good relationship of the Audit Office with the Legislative Assembly's Standard Committee on Finance and Public Accounts (CFPA), is important and their requests before and after the beginning of the financial year are always considered seriously as to whether to take action immediately or not.

## 2. Framework

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### VISION

*Audit integrity for enhanced accountability and transparency in all government activities.*

### MISSION

*To drive integrity, accountability and transparency in the Tonga public sector through quality audit services and independent reporting and assurance to Parliament, the Executives, and the public with the result of improving public sector performance.*

### CORE VALUES

#### **Integrity**

*We will treat people honestly, consistently and with respect.*

#### **Accountability**

*We will be answerable and honest to the Legislature and people of Tonga on the probity, economy, efficiency and effectiveness of Government resources management*

#### **Transparency**

*We will be open and truthful in our reports, and consult where appropriate with others and consider their issues.*

#### **Reliability**

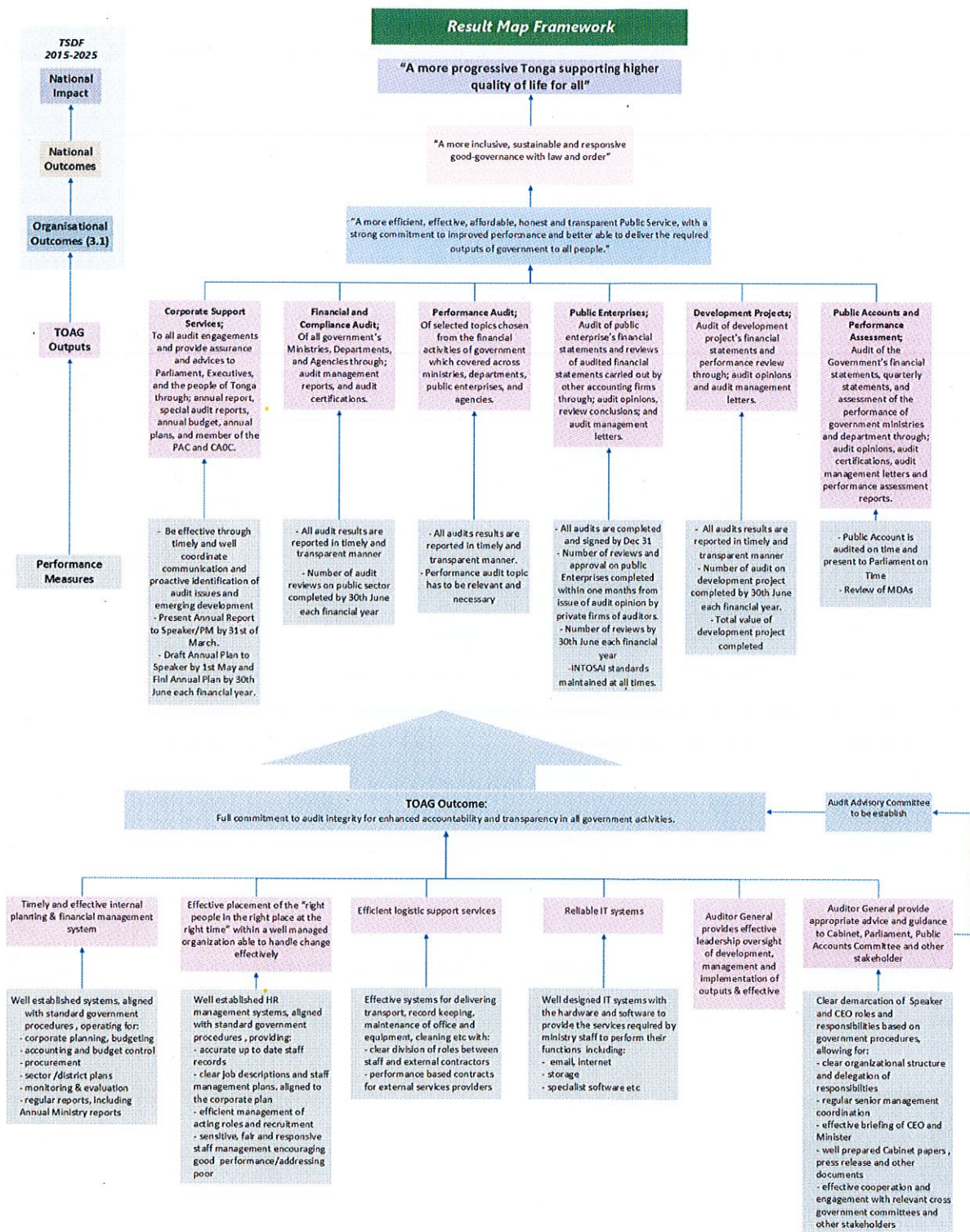
*We will be independent and objective, and act lawfully and ethically.*

#### **Teamwork**

*We will achieve business outcomes through team work.*



### 3. Result Map



## **4. Mandate and Customers**

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The *Public Audit Act 2007(as amended)* provide the mandate for the responsibilities of the Auditor General and the TOAG. The responsibilities provided the direction for the output of the Office.

Our main customer is the Legislative, and by extension include the Executive, Public Enterprises and the public as a whole.

## **5. Outcome**

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TOAG is to ensure integrity, accountability and transparency in the Public Sector by providing objective reports, advice and assurance to Parliament, Executive and Public.

## 6. Outputs

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To achieve the outcome stated above, there are different outputs in which the TOAG is to produce. *Section 10 of the Public Audit Act 2007(as Amended)* provides the basis for these outputs. They are as follows:

**6.1 Output 1:Support and Parliamentary services**

Advice and assistances to Parliament including Finance & Public Accounts Committee Members, Executive & Public.

**6.2 Output 2: Financial and Compliance Audit**

All major compliance & financial audit clients are audited annually.

**6.3 Output 3: Performance Audit (PA)**

Selected topics for performance audit are timely carried out and reported.

**6.4 Output 4: Public Enterprises Audit**

All Public Enterprises are audited timely as well as reviewing and approving audit conducted by outside firm.

**6.5 Output 5: Development Projects**

All development projects are audited annually

**6.6 Output 6: Public Accounts and Performance Measurement**

Audit of Public Accounts is on a timely manner



## 7. Our corporate profiles & structure

### 7.1 Our people

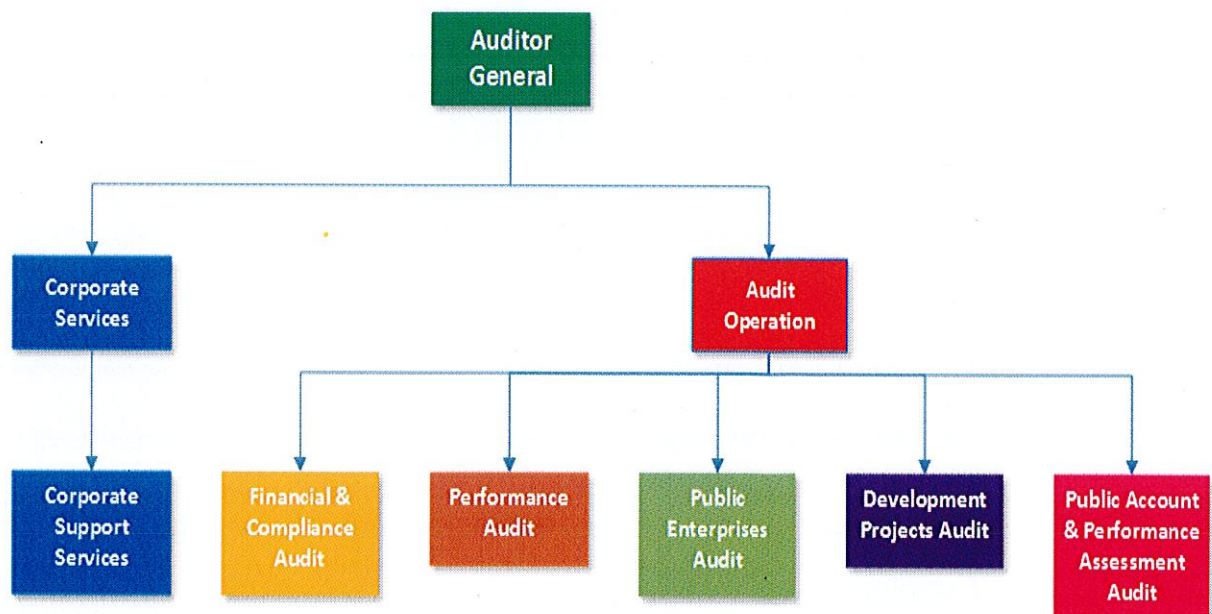
The Auditor General is supported by 49 staff, who plan and conduct audits, and prepare major reports to the auditees and for submission to the Speaker of the House. The Hon. Speaker tables the reports to Parliament.

The Office is continued to recruit university graduates with qualifications in accounting, program evaluation, social and environmental sciences, business and economics. Also, the current staff professional development will continue to the next period.

### 7.2 Our structure

The Office is currently structured under two (2) main branches:

- Corporate: which is the supporting arm of the Office consists of the;
  - Corporate Division
- Audit Operations: which is the heart of the Office consists of the;
  - Financial and Compliance Audit Division
  - Performance Audit Division
  - Public Enterprises Audit Division
  - Development Projects Audit Division
  - Public Accounts and Performance Measurement Audit Division

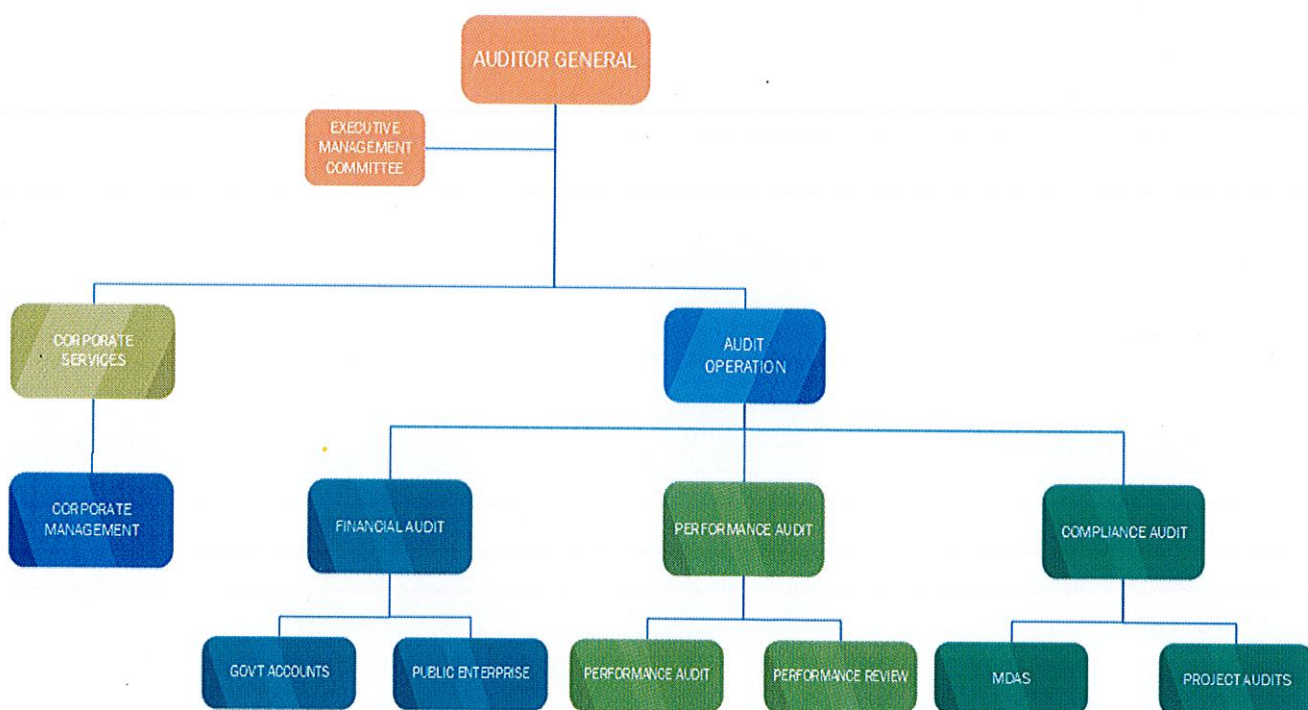


### 7.3 Planned restructure

We planned to restructure the Operation Unit down to three (3) main branches covering the three (3) main types of audit:

1. Financial Audit
2. Performance Audit
3. Compliance Audit

TOAG proposed organization structure will then looks like:





## 8. Gap Analysis

### 8.1 Program 1: Leadership & Policy Advice

#### 8.1.2 Sub-program 2: Corporate Services

Output:1	<ul style="list-style-type: none"> <li>Advice and assistance to Parliament including Finance &amp; Public Accounts Committee Members, Executive and Public.</li> </ul>
Situation 2015/16 (current)	<ul style="list-style-type: none"> <li>As an autonomous body on its own as according to <i>Public Audit (amendment) Act 2012</i>, the staff, the auditor general and the staff will operates on its own.</li> <li>Lack of public awareness of audit office roles and responsibility</li> <li>Human Resource Manual awaiting Speaker approval</li> <li>Official website will launch before the end of the financial year the new Auditor General is appointed.</li> <li>All audit files for each audit completed during the year are printed and properly filed. However, storage is not enough to store all these files.</li> </ul>
Planned 2016/17 to 2018/19	<ul style="list-style-type: none"> <li>Human Resource Manual endorsed by the Speaker</li> <li>Official website is up and running</li> <li>Awareness program for the people and its role</li> <li>All old working papers are scanned and create a database for these files</li> </ul>
Performance Gaps	<ul style="list-style-type: none"> <li>Raise public awareness; public relation officer function</li> <li>Establishment of audit Advisory Committee as in <i>Public Audit Act 2007 (as amended)</i></li> <li>TOAG budget is still approved by MoFNP</li> <li>Easily identify important documents when it is needed from database</li> <li>Standard policy for all TOAG employee</li> </ul>
Consequences of Gap between current and planned	<ul style="list-style-type: none"> <li>Public have different understanding of the role of TOAG</li> <li>Not enough space for storage of file and take a lot of time to search for documents in printed files</li> <li>Not enough resources for training.</li> </ul>
Problem diagnosis; why we have the gap	<p><i>Problems:</i></p> <ul style="list-style-type: none"> <li>Public Audit (amendment) Act impact needs changes to existing Staff Policy</li> <li>Public have different views on TOAG and its role</li> <li>Not enough space to store all files in time consuming when documents are needed to retrieve</li> </ul> <p><i>Diagnosis:</i></p> <ul style="list-style-type: none"> <li>To ensure Human Resource Manual is endorsed</li> <li>Official website is up and running</li> <li>Create database with all files are scanned and stored</li> </ul>
Potential Solution Themes	<ul style="list-style-type: none"> <li>Follow-up of Human Resource Manual</li> <li>To provide support when it is needed for operation unit to operate smoothly.</li> </ul>



## 8.2 Program 2: Operations

### 8.2.1 Sub-program 1: Financial and Compliance Audit

Output: 2	<ul style="list-style-type: none"> <li>All major compliance and financial audit clients are audited annually</li> </ul>
All major compliance and financial audit clients are audited annually	<ul style="list-style-type: none"> <li>No remedial action made by management of MDAs to recommendations provided in the management letters</li> <li>Audit of certain MDAs are deferred for more than two (2) years</li> <li>Total audit units are 175</li> <li>More than 50% audit is completed within a year</li> </ul>
Planned 2016/17 to 2018/19	<ul style="list-style-type: none"> <li>Strengthen follow-up procedures</li> <li>Hope to complete audit of 70% of allocated clients in the 2015/15, 80% for 2016/17 and 90% for 2017/18</li> <li>Updated auditing of MDAs within two (2) years</li> <li>Ensure that annual audit cover expenditure of more than 90% of annual budget</li> </ul>
Performance Gaps	<ul style="list-style-type: none"> <li>Time consuming on following up the issues raised in previous managements letters</li> <li>Unable to audit all audit entities due to staff constraints</li> </ul>
Consequences of Gap between current and planned	<ul style="list-style-type: none"> <li>Unable to complete audit within budget time as more time is spend on follow up issues.</li> <li>Unable to follow up the non-compliance issues raised in the letter of MDAs which are deferred.</li> <li>Irregularities and frauds may not be discovered in timely manners or prevented.</li> </ul>
Problem diagnosis; why we have the gap	<p><i>Problems:</i></p> <ol style="list-style-type: none"> <li>Limited staff in this division</li> <li>Lack of follow-up procedures in place to those MDAs who does not provide corrective actions to recommendations.</li> </ol> <p><i>Diagnosis:</i></p> <ul style="list-style-type: none"> <li>Prioritize audit client in terms of number of staff available for audit</li> <li>Implement well structure and highly effective strategic audit planning processes across all elements of our public sector audit responsibilities</li> <li>Target out audits to areas offering our greatest potential for us to contribute to improve performance and enhanced accountability in the public sector.</li> </ul>
Potential Solution Themes	<ul style="list-style-type: none"> <li>Prioritize audit client based on set criteria</li> <li>Entry levels for audit staffs should be upgrade to Auditor's level only: the graduate level. Trained staffs so that individual staff can complete the whole audit processes of any issues within a minimal time possible.</li> <li>All MDAs should prepare statement of receipts and payments annually.</li> </ul>



### 8.2.2 Sub-Program 2: Performance Audits

Output: 3	<ul style="list-style-type: none"> <li>Selected topic for PA are timely carried out and reported</li> </ul>
Situation 2015/16 (current)	<ul style="list-style-type: none"> <li>Four (4) regional co-operative performance audits assisted through PASAI have been completed. Translations into Tongan language for submission to Parliament is in progress and two (2) of these completed audits are expected to be ready for submission by June 2016.</li> <li>Yet to complete a performance audit on topic entirely on its own choice of public interest.</li> <li>All four regional cooperative performance audits are on environmental issues</li> <li>Special Investigations and Inquiries are carried out as they arise during the year and sometimes, it could overlap to the next financial year depending on the availability of the information and reporting</li> </ul>
Planned 2016/17 to 2018/19	<ul style="list-style-type: none"> <li>Expected to complete at least two (2) regional cooperative performance audits by the end of the current financial year (2015/2016)</li> <li>The remaining two (2) regional cooperative performance audits to be completed in the first early part of the next financial year - 2016/17</li> <li>Three (3) on the selected topics to be completed in 2016/17</li> <li>To monitor and minimize the Special Investigations and Inquiries from being overlap to the next financial year.</li> </ul>
Performance Gaps	<ul style="list-style-type: none"> <li>Not enough performance audits performed each year relative to public interests issues.</li> <li>Translation of report into Tongan is an issue which delay the completion of the PA.</li> <li>Delay in completing the Special Investigations and Inquiries on time due to delay in obtaining the required information which can cause overlap to the next financial year.</li> </ul>
Consequences of Gap between current and planned	<ul style="list-style-type: none"> <li>Delay in finalizing the PA report within the required time.</li> <li>Delay with producing the Special Investigations and Inquiries report within the required time.</li> </ul>
Problem diagnosis; why we have the gap	<p><i>Problems:</i></p> <ul style="list-style-type: none"> <li>Limited knowledge, skills and experience on performance audit</li> <li>Availability of resources</li> <li>Delay and overlook with the follow-up to produce the required information on time from the auditees.</li> </ul> <p><i>Diagnosis:</i></p> <ul style="list-style-type: none"> <li>Staff training on skill in doing performance audit</li> <li>Availability of the required equipment when needed.</li> <li>To do the follow-up on a timely manner.</li> <li>Collaborate with the required auditee to produce the information and complete information on a timely manner.</li> </ul>
Potential Solution Themes	<ul style="list-style-type: none"> <li>Prioritize audit performance topics based on set criteria.</li> <li>Complete PA on a timely manner</li> <li>To complete the Special Investigation and Inquiries on time.</li> </ul>



### 8.2.3 Sub-Program 3: Public Enterprise Audits

Output: 4	<ul style="list-style-type: none"> <li>All Public Enterprises are audited timely as well as reviewing and approving audit conducted by outside firm.</li> </ul>
Situation 2015/16 (current)	<ul style="list-style-type: none"> <li>Reviewed and approved only 60% of planned Public Enterprise accounts audited by private auditors.</li> <li>Financial statements of public enterprises audited by TOAG were completed.</li> </ul>
Planned 2016/17 to 2018/19	<ul style="list-style-type: none"> <li>To complete review and approval of all Public Enterprises audited accounts subject for review from 2012/13 to current.</li> <li>To ensure audits is completed within the due dates on-going negotiations with public enterprises for timely submission of draft financial statements.</li> </ul>
Performance Gaps	<ul style="list-style-type: none"> <li>40% of Public Enterprise subject for review to be reviewed.</li> </ul>
Consequences of Gap between current and planned	<ul style="list-style-type: none"> <li>Financial statements of public enterprises are submitted on a timely manner. Currently all financial statements are all submitted within three months within due dates giving TOAG very little time to complete the audit.</li> <li>Parliament is not receiving update accountability reports on financial performances of public enterprises and government as a whole.</li> </ul>
Problem diagnosis; why we have the gap	<p><i>Problems:</i></p> <ul style="list-style-type: none"> <li>Private auditors delay in providing working files/papers or not agreed to grant us access to these documents. Follow-up procedures may not be effective. Public Enterprise executives not consider audit review of their audited accounts as being valuable/priority.</li> <li>Public Enterprises not compiling their financial statements on a timely manner. Finalizing the account takes longer than expected.</li> <li>Lack of effective supervision of fieldwork to ensure it is completed timely and in accordance with the auditing standards.</li> </ul> <p><i>Diagnosis:</i></p> <ul style="list-style-type: none"> <li>To audit and approve long overdue accounts</li> <li>Established a close working relationship with public enterprise to ensure their accounts are reviewed and approved (such as audit Office staffs join the external auditors during the time they carry out audit)</li> <li>Trained staff includes work attachment</li> <li>Trained staff on audit computer software program</li> </ul>
Potential Solution Themes	<ul style="list-style-type: none"> <li>Establish and maintain a good working relationship with Public Enterprises executives and their private auditors to encourage cooperation from their end.</li> <li>Deliver an oral presentation to Public Enterprise Executives/CEO regarding audit review of their audited accounts.</li> <li>Provide training both external and in-house training for staff on quality review assurance</li> <li>Provide more computers to assist with review using audit software programme</li> </ul>



#### 8.2.4 Sub-Program 4: Development Project Audits

Output: 5	<ul style="list-style-type: none"> <li>All development projects are audit annually</li> </ul>
Situation 2015/16 (current)	<ul style="list-style-type: none"> <li>Development project are only audited when financial reports are send to be audited.</li> <li>Ministries and Agencies requested an urgent audit due to donors request which are often very demanding.</li> <li>As a result about 5% of development project funded are audited.</li> <li>Additional two (2) projects were audited which was not planned for.</li> </ul>
Planned 2016/17 to 2018/19	<ul style="list-style-type: none"> <li>We have not yet obtain all development projects in all MDAs</li> <li>Audit will be able to assess the status of all development projects and correctly reflect in Public Accounts.</li> <li>Audit team will have focus work programme to complete audit of development projects on time and pushed MDA to submit their development projects financial statements on time to audit.</li> </ul>
Performance Gaps	<ul style="list-style-type: none"> <li>Not obtain of all development projects from all MDAs</li> <li>List of development project provided in public accounts to assist with planning of all development project to agree with project obtain from MDAs</li> <li>Number of development projects to be audited within limited time (preparation and received by TOAG)</li> <li>Competencies of staff is not up to the level expected.</li> <li>Donors requirement in terms of presentation audit opinions requires skills.</li> </ul>
Consequences of Gap between current and planned	<ul style="list-style-type: none"> <li>Due dates of development projects audit when they are presented to audit without warning, become immediate priority and other audit works are on hold in order to complete the project audit.</li> <li>Audit scheduling and rescheduling of total audit mandate are becoming hard to manage properly.</li> <li>Arrears in acquittals of cash funding to development partners.</li> </ul>
Problem diagnosis; why we have the gap	<p><i>Problems:</i></p> <ul style="list-style-type: none"> <li>Limited resources in terms of staff.</li> <li>Majority of projects are received one month before deadline. eg 5 World Bank project received towards November &amp; December while the due date is 31<sup>st</sup> December every year.</li> </ul> <p><i>Diagnosis:</i></p> <ul style="list-style-type: none"> <li>Prioritize projects in terms of their financial year and to meet donor's requirement.</li> <li>MDAs are required to submit their project financial statements 3 months before due dates.</li> </ul>
Potential Solution Themes	<ul style="list-style-type: none"> <li>Liaise with various donor to have a list of projects and to know their expectation according to the agreement.</li> </ul>



### 8.2.5 Sub-Program 5: Public Accounts and Performance Measurement Audits

Output: 6	<ul style="list-style-type: none"> <li>Financial Audit: <ul style="list-style-type: none"> <li>Audit Opinion on Public Accounts</li> <li>Audit Opinion on Tonga Trust Funds</li> <li>Audit Management Report on Public Accounts audit</li> <li>Audit Management Report on Tonga Trust Funds audit</li> <li>Certificates issued on Quarterly Summaries of Receipts and Payments</li> </ul> </li> <li>Performance Audit: <ul style="list-style-type: none"> <li>Audit Management Reports on results of performance review on MDAs</li> </ul> </li> </ul>
Situation 2015/16 (current)	<ul style="list-style-type: none"> <li>The audit of Public Accounts 2014/15 was completed with audit opinion signed on 29<sup>th</sup> February 2016. It is the first time in many years since the audit of the Public Accounts last complied with the Public Finance Management Act.</li> <li>The Audit Team has DAG as supervisor with support team of five members and they are responsible for delivering the outputs above. The support team members are relatively new to the TOAG with two (2) years' experience in financial audit including audit of public accounts.</li> <li>Audit of the public accounts is to be completed by end February, each year. This audit involves the review of the financial management of the Government and requires engaging an audit team with good knowledge and experience in government financial management system.</li> <li>Performance Measurement review is a new activity introduced in July 2014, and this team have not completed this activity due to other commitments.</li> </ul>
Planned 2016/17 to 2018/19	<ul style="list-style-type: none"> <li>Public Accounts to be audited on time and in compliance with Public Finance Management Act.</li> <li>Performance Measurement of MDA (2014/15) to complete by end June 2017.</li> <li>Complete financial statement of TTF (2012/13, 2013/14) when/if prepared by MoFNP.</li> <li>Complete audit of Quarterly Summaries of Receipts and Payments on time. This is subject to MoFNP determining cut-off point for end of every quarter whereby the sun system agrees with Quarterly Summaries of Receipts and Payments submitted to TOAG.</li> </ul>
Performance Gaps	<ul style="list-style-type: none"> <li>It is acknowledged that team member's needs capacity building initiatives especially on necessary auditing skills and experience for audit of the public accounts.</li> <li>Delay in audit of TTF because financial statements were not prepared by MoFNP.</li> <li>Delay in audit of Quarterly Summaries of Receipts and Payments was due to continuous adjustments made to the sun system after prepared the Quarterly Summaries and send for audit.</li> <li>Unable to complete MDA this financial year was due to completion of two (2) special audit and capacity development initiatives.</li> <li>Availability of resources</li> </ul>
Consequences of Gap between current and planned	<ul style="list-style-type: none"> <li>Unable to timely complete performance review of MDAs as expected.</li> <li>Unable to complete audit of TTF financial statements as expected.</li> <li>Unable to complete audit of Quarterly Summaries of Receipts and Payments in a timely manner.</li> </ul>



Problem diagnosis; why we have the gap	<p><i>Problems:</i></p> <ul style="list-style-type: none"> <li>• Competencies of staff to the level of expectation.</li> </ul> <p><i>Diagnosis:</i></p> <ul style="list-style-type: none"> <li>• Competency assessment as per competency matrix.</li> <li>• Capacity development.</li> <li>• Training tools and equipment.</li> </ul>
Potential Solution Themes	<ul style="list-style-type: none"> <li>• Supplement monitoring of team performance with in-house training of team members on relevant areas as identified by supervisor.</li> <li>• Design a plan for sustaining skills and expertise of this team as part of team building for successful delivery of outputs.</li> <li>• Effective collaboration with MoFNP to achieve a practical solution for maintaining reliable cut-off points for the accounting system as basis for timely audit of Quarterly Summaries of Receipts and Payments.</li> </ul>

## **TOAG current divisional tasks & responsibilities**

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### **1. Program 1: Leadership and Policy Advice**

#### **1.1 Office of the Auditor General**

The Auditor General manages the whole Office. He therefore has the final responsibility for all the products or outputs of all divisions or units. All units will be responsible for all assurance reports, advices and assistances to Parliament including Finance & Public Accounts Committee, Members, Executive, Public Enterprises and the public; in matters pertaining to their own outputs and expertise.

#### **1.2 Corporate Support and Parliamentary Services**

The main task of this division is to provide support services for the whole Office and to maintain professional relationship with the Legislature and other related parties. Duties include drafting all Auditor General's reports, such as annual report, corporate plan, annual plan, manuals etc. Other core functions include budgeting, human resource management, financial management, asset management, procurement, IT management, attending to committees and other non-audit task.

A Deputy Auditor General heads this division with nine (9) staffs.

### **2 Program 2: Operations**

#### **2.1 Financial and Compliance Audit**

This division will be in-charge of the financial and compliance audit of all MDAs. There are 175 audit units within the 25 ministries. This includes outer islands branches, and separate divisions for large ministries which are to be audited separately. This division also audit all government grants to non-government secondary and vocational schools.

A Deputy Auditor General heads this division with sixteen (16) staffs.

#### **2.2 Performance Audit**

This division was created in 2010. So far, four (4) Regional Cooperative Performance Audits were completed with the help of Pacific Association of Supreme Audit Institutions (PASAI). These reports are yet to be presented to the Legislative Assembly. However, the division is expected to carry out audits on selected performance audit topics on a Tongan context at the beginning of the next financial year and the duration of this corporate plan.

This division is headed by Deputy Auditor General with five (5) staffs.



### **2.3 Public Enterprises Audit**

This division will focus on audit of public enterprises and agencies that are established by law as separate entities from government and have their own annual statement of accounts. In addition, it conducts the review and approval of audited accounts of public enterprises that are audited by private firms.

The division is headed by a Deputy Auditor General with five (5) staffs.

### **2.4 Development Project Audit**

This division was created in July 2014 with the core function to audit all development projects approved by the Budget and managed and implemented by all government ministries, departments and agencies (MDAs). For all the development projects funded by development partners, TOAG is carrying out those audit free of charge as government contribution. Therefore, it is still in the early stage of trying to obtain all development projects donated by all donors to government ministries, department and agency and for the whole of Tonga.

The division is headed by a Deputy Auditor General with five (5) staffs.

### **2.5 Public Accounts Audit and Performance Measurement Audit**

This division was established in July 2014 to focus on audit of public accounts and review of performance measurement audit of all government ministries, department and agencies. This Division is also responsible for audit of financial reports prepared by MoFNP including Quarterly Summaries of Receipts and Payments, Tonga Trust Funds, review of debt bulletin.

The division is headed by a Deputy Auditor General with five (5) staffs.

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