

**OVERVIEW AND SCRUTINY COMMISSION
22 NOVEMBER 2007**

**INTERNAL AUDIT HALF YEARLY ASSURANCE REPORT
April 2007 – September 2007**

(Borough Treasurer)

1 INTRODUCTION

- 1.1 This report provides a summary of Internal Audit activity during the period April 2007 to September 2007. It covers work carried out by both the in-house resource and the Council's contractor Deloitte & Touche Public Sector Internal Audit Ltd (D&T) and provides an overall assurance opinion to the Council and its management for the first half of the year. Any significant developments since the time of writing will be reported verbally to the Commission and included in future assurance reports.

2 RECOMMENDATIONS

- 2.1 **The Overview and Scrutiny Commission are asked to note that from the work undertaken during the period, the Head of Finance is of the opinion that the general system of internal controls in place at Bracknell Forest Borough Council accord with proper practice, except for those specific areas, detailed in Appendix B of this report, where significant control weaknesses have been identified.**
- 2.2 **The Overview and Scrutiny Commission are asked to comment on the proposed terms of reference for Internal Audit at Appendix C.**

3 SUPPORTING INFORMATION

Background

- 3.1 Under the Council's Constitution and Scheme of Delegation the Borough Treasurer is responsible for the administration of the financial affairs of the Council under Section 151 of the Local Government Act 1972. Professional guidance issued by the Chartered Institute of Public Finance and Accountancy (CIPFA) requires the provision of an effective Internal Audit function to partly fulfil his responsibilities under Section 151.
- 3.2 Corporate governance best practice requires the Authority to have an audit committee, or equivalent, which enables the Borough Treasurer to formally report the activity of Internal Audit to Members. Under the Council's scrutiny arrangements Internal Audit activity is reported directly to the Overview and Scrutiny Commission and two Commission members have been appointed to have special responsibility for audit matters. The Commission remains the mechanism by which action to address significant weaknesses in internal control can be escalated.

- 3.3 In line with best practice the Council has signed an audit protocol with D&T and the Council's outgoing external auditor, KPMG. It sets out the roles and responsibilities of each of the parties, together with agreed standards for the delivery of audit work. For the last six years KPMG have been able to rely fully on the work of Internal Audit resulting in the reduction of the overall level of external audit fees, achieved by avoiding duplication wherever possible.
- 3.4 For the accounting period 2007/08 onwards the Audit Commission has appointed its own staff to undertake the Council's external audit. The Council was consulted on this change and recognised that in the interests of independence a change was necessary as KPMG had been the Council's external auditor for over ten years. In response to the consultation the Council requested that KPMG be replaced with an alternative private firm. The rationale for this was the Council's excellent track record of working with private firms and the belief that their commercial outlook and experience would be beneficial to both the Council and its residents. Despite these representations the Audit Commission confirmed the appointment of its own staff. Their reasoning was that all external auditors work to the same exacting standards and that this would be more efficient as the same team were undertaking the external audit of other bodies in the area and the Primary Care Trust in particular.
- 3.5 The expectation is that the new auditors will commence on site in January 2008. A number of planning meetings have taken place in recent months in order to make the transition to the new external auditor as smooth as possible. It would not be unreasonable to expect this change to result in some variations to the previous audit approach and officers are working closely with Audit Commission staff to ensure that the efficient working arrangements established with KPMG in recent years are carried over into the new relationship. This will inevitably place some additional demands on officers in the short term although the successful appointment of a Head of Audit and Risk Management, who starts work with the Council on 2 January, should mitigate some of this risk.
- 3.6 The appointment has also resulted in an increase in the Council's basic audit fee, potentially rising from £110,000 to £164,000. Part of this increase can be attributed to the one off risks associated with the transfer of the Council's housing stock to Bracknell Forest Homes. The Audit Commission, however, accepts that it is difficult to determine a precise fee whilst work associated with the 2006/07 audit is still being finalised. They have, therefore, agreed to submit a revised fee proposal once this has been concluded. The Council has reserved its right to appeal against the level of the 2007/08 audit fee if the new proposal does not result in a significant reduction to the level currently proposed.
- 3.7 The basic approach adopted by Internal Audit falls broadly into three types of audit:

System reviews provide assurance that the system of control in all activities undertaken by the Council is appropriate and adequately protects the Council's interests.

Regularity (financial) checking helps ensure that the accounts maintained by the Council accurately reflect the business transacted during the year. It also

contributes directly towards the external auditor's audit of the annual accounts.

Computer/IT audits, carried out by specialist audit staff, provide assurance that an adequate level of control exists over the provision and use of computing facilities.

- 3.8 Recommendations are made after individual audits, leading to an overall assurance opinion for the system or establishment under review and building into an overall annual assurance opinion on the Council's operations. The different categories of recommendation and assurance opinion are set out in the following tables.

Recommendation Classifications

PRIORITY	DESCRIPTION	IMPLEMENTATION DATE INDICATOR
1	Essential – addresses a fundamental control weakness and must be brought to the specific attention of senior management and resolved.	Immediate
2	Important – addresses a control weakness and should be resolved by management in their area(s) of responsibility.	To agreed timetable.
3	Best practice – addresses a potential improvement or amendment issue.	Following consideration

3.9 Assurance Opinion Classifications

OPINION LEVEL	DEFINITION
Full Assurance	There is a sound system of internal control designed to meet the system objectives and the controls are being consistently applied.
Satisfactory Assurance	There is basically a sound system of internal controls although there are some minor weaknesses and/or there is evidence that the level of non-compliance may put some minor systems objectives at risk.
Limited Assurance	There are some weaknesses in the adequacy of the internal control system which put the systems objectives at risk and/or the level of compliance or non compliance puts some of the systems objectives at risk.
No Assurance	Control is weak leaving the system open to significant error or abuse and/or there is significant non-compliance with basic controls.

3.10 Audit Approach and Assurance Opinion

The Contract Manager (Audit) provides the Borough Treasurer and the Head of Finance with details of all audits which have generated category 1 recommendations and, therefore, a limited (or no) assurance opinion. This ensures that the Section 151 Officer is informed at the earliest opportunity of any potential weakness or problem area. Directors are also notified of every audit report issued within their Directorate and the resulting assurance level. This is at the final report stage for audits other than those with a limited or no assurance opinion, when directors receive a copy of the draft report.

4 **RESULTS OF AUDITS APRIL 2007 – SEPTEMBER 2007**

- 4.1 During the period April 2007 – September 2007, 71 reports have been issued being 42 relating to the 2007/08 audit plan and 29 finalising work that commenced as part of the 2006/07 plan. A full schedule of the completed audits and their assurance opinions is set out in Appendix A. A summary of assurance levels is given below:

ASSURANCE	APRIL – SEPTEMBER 2007
Full	3
Satisfactory	63
Limited	5
No	0
Total	71

- 4.2 All audits, which have generated a limited assurance opinion, will be revisited in 2008/09, or earlier if appropriate, to ensure successful implementation of agreed recommendations. Details are given in Appendix B.
- 4.3 The number of limited assurance and no assurance opinions remains at a similar level to previous years. A total of eight limited or no assurance opinions were given in 2006/07 and ten in 2005/06. The limited and no assurance opinions in 2006/07 were in the following areas:
- E+ Card
 - AXIS (Cashier's system)
 - IT operating systems
 - St Michael's Easthampstead School
 - Housing repairs (two audits)
 - Housing caretaker's overtime, and
 - Joint arrangements with the PCT

Double Limited Assurance

- 4.4 The audit of the Council's e+ card has generated a double limited assurance opinion. This is because the supplier has only partially completed the schedule of works required by the Council. Further details are contained in Appendix B and Internal Audit will review progress again within the full technical audit planned for the fourth quarter of this financial year.

Feedback from Quality Questionnaires

- 4.5 At the time of writing 50 completed questionnaires had been received. All unsatisfactory evaluations are followed up. All outstanding questionnaires will be chased up once final reports have been issued. The results are summarised as follows:

SATISFIED	NOT SATISFIED	TOTAL
47	3	50

- 4.6 Detail of questionnaires where auditees were not satisfied with the audit.

Audit title	Reason for unsatisfactory response	Audit's response
Other School Grants	Lack of understanding of process and poor report.	D&T manager responded to queries and issued revised draft report. Auditor not usually on BFBC contract and now moved on.
St. Margaret Clitherow School	Confusion over booking of audit & report was late.	D&T manager confirmed unavoidable change made to visit date. Reporting improved (see 5.6).
Grants to Voluntary Organisations	Poor communications generally and specifically over booking audit and discussion of findings.	Two revised draft reports issued and final version agreed by all. Acknowledged there was some poor communication and noted for future.

5 OTHER INTERNAL AUDIT ACTIVITIES

Internal Audit has also been involved in the following key activities during this period:

5.1 National Fraud Initiative

As in previous years the Council is participating in the National Fraud Initiative (NFI) 2006, which is a bi-annual data matching exercise co-ordinated by the Audit Commission. During the period, the investigation of the results received

in January 2007 was completed and only two cases were found where there may have been some irregularity.

One instance of non-declaration of an occupational pension was identified, which resulted in overpayments of housing and council tax benefit of £6,156. The case is currently with the legal section pending prosecution. The second case was also a benefits claimant, this person had not declared earnings, but as they are also in receipt of Income Support, this has to be investigated by the Department of Works and Pensions (DWP). Payment of benefits has been suspended until the outcome is known and until then, it is not possible to calculate any overpayment.

The Audit Commission is planning to undertake a second round of data matching using information extracted from the council tax and electoral roll records. The objective being to identify those individuals claiming but no longer entitled to single person discounts. Nationally concerns were raised about Councils' ability to disclose personal information held on the council tax and electoral roll records and the Information Commissioners Office entered into discussions with the Audit Commission and the Electoral Commission about this. As the Audit Commission required the initial data to be submitted by 26 October and the matter had not been resolved the Borough Solicitor sought Counsel's Opinion on behalf of the Berkshire authorities. This confirmed that Councils should not provide the personal information required by the Audit Commission. The Opinion has been sent to the Head of Legal at the Audit Commission and their response is awaited. Although some authorities did submit data to the Audit Commission the majority are in the same position as the Council, effectively awaiting clarification of the legal position. The Audit Commission have now indicated that they will be seeking their own Counsel's Opinion on this issue.

5.2 Internal Audit Terms of Reference

The revised Code of Practice for Internal Audit in Local Government requires that each Internal Audit service has terms of reference in place. In the past the Council's Financial Regulations have provided the framework within which Internal Audit operates and these form the basis for the proposed terms of reference which are attached at Appendix C. The Commission is asked to comment on the proposed terms of reference, which will be integrated within Financial Regulations when they are next updated.

5.3 Data Quality Review - Best Value Performance Indicators (BVPI's)

This year our external auditors carried out all of the audit work relating to the BVPI out-turn figures. Internal Audit also undertook some checking for accuracy on a sample of BVPI's, that had caused problems in the past, and no concerns were identified.

5.4 Irregularities & Investigations

Only one irregularity was discovered during the period. During one of the routine reconciliation processes undertaken by the Council, our Accounts Payable Supervisor found that a cheque had been altered from £1,000 to £3,000 and that the name of the payee had been changed. This was reported to the bank and the authority has been fully refunded and a new

cheque issued to the correct payee. The police were also notified and the incident was allocated a crime number. Police investigations are underway.

5.5 Schools

Internal Audit continue to work closely with Education, Libraries and Children's Services to implement the agreed strategy for meeting the requirement for all schools to reach the Financial Management Standards in Schools (FMSiS) by 31 March 2010.

At 31 March 2007, when all secondary schools in the country were required to meet the standard, four of the BFBC schools had fully met the standard. Brakenhale almost met the standard and Easthampstead Park needed more work, especially in the areas relating to the governing body of the school. Both these schools produced action plans and are currently working to meet the standard and will be required to re-submit their self assessment for review after 31 March 2008. Once FMSiS has been verified as being achieved, this recognition lasts for three years. For the next three years schools, who have met the standard, need take no further action, however, Internal Audit plans will include coverage to ensure that good internal controls are maintained.

As the FMSiS requires all schools to reach the standard by 31 March 2010, primary schools will be assessed over a three year period. The first tranche of 13 primary schools are currently working towards meeting the standard by 31 March 2008. These were selected by either budget size and/or previous poor audit reports. Volunteers were also sought. The 13 schools involved in this first tranche are as follows:

Budget size – Kennel Lane and Harmanwater. (Note these two schools have also had poor audit reports in the first half of 2007/08).

Previous poor audit reports – Woodenhill, St. Michael's Easthampstead, Winkfield St. Mary's, The Pines, Meadow Vale, Great Hollands Primary, Crowthorne C.E and College Town Junior.

Volunteers - Wildridings, Whitegrove and Sandy Lane Primary.

The second and third tranches of primary schools have been provisionally selected based on budget size alone and are listed below:

To meet the standard by 31 March 2009

Warfield CE Primary
St Michael's CE Primary
St. Joseph's Catholic Primary
Owlsmoor Primary
New Scotland Hill Primary
Holly Spring Junior
Fox Hill Primary
Crown Wood Primary
College Town Infant & Nursery
Birch Hill Primary
Binfield CE Primary
Ascot Heath CE Junior

To meet the standard by 31 March 2010

Uplands Primary
St. Margaret Clitherow Catholic Primary
Holly Spring Infant & Nursery
Cranbourne Primary
Broadmoor Primary
Ascot Heath Infant

5.6 D&T Performance

In the 2006/07 Internal Audit Annual Assurance Report it was noted that a number of audits had not been completed by the year end, due to a staffing resource problem within D & T. Following close monitoring of the contract, formal expressions of concern to their senior management, various meetings and withholding payments in line with the terms of the contract, the backlog of work has now been addressed. At the time of writing only one draft report is outstanding beyond its due date. Three audits are in progress and one audit is still to be booked.

It should also be noted that working relationships have remained positive between the Council and the contractor throughout this period and the matter has been resolved with their full co-operation.

Background Papers

Internal Audit Reports
Internal Audit Annual Plans 2007/08 & 2006/07
Contract Monitoring Records
Quality Questionnaires
NFI documentation
FMSiS Returns
CIPFA Code of Practice for Internal Audit

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APPENDIX A

TABLE OF ASSURANCES

April 2007 – September 2007

REPORT	ASSURANCE LEVEL				RECOMMENDATIONS			
	Full	Satisfactory	Limited	None	CATEGORY			AGREED
					1	2	3	
Corporate Themes								
Service Planning		X				2	1	3
Staff Expenses								To book
Performance Management (BVPI's)		X						n/a
CRB checks								WIP
Corporate Services								
Industrial & Commercial Properties		X				1	1	2
Customer Relations Management		X				6		6
Member Services			X		1	5	4	10
Registration of Electors/Elections		X				5	1	Reply o/s
Pericles IT (CTax/NNDR/Benefits)		X				3		3
Windows Operating Systems (F/up)		X						n/a
AXIS & E-payments (Interim F/up)		X				3	1	4
e+ IT (Interim F/up)			X		1	4		5
Education, Children & Libraries								
Schools Related Expenditure		X				4		Reply o/s
Standards Fund		X					2	2
School Census		X				1		1
Other School Grants		X				1		1
Broadmoor Primary		X				7	2	9
Crowthorne CE Primary		X				3	4	7
Foxhill Primary		X				6	2	8
Great Hollands Primary		X				4	6	10
Harmanswater Primary			X		1	4		Reply o/s
Kennel Lane School			X		1	3	2	6
New Scotland Hill Primary		X				2	3	5
St. Margaret Clitherow RC Primary		X				2	2	Reply o/s
Winkfield St. Mary's CE Primary		X				7	1	8
Larchwood Family Centre		X				2	2	4
Education Management System IT		X				6	1	7
Libraries (inc stock control/mobile)								Report o/s
Direct Payments (F/up)		X				4		Reply o/s
Environment & Leisure								
Environmental Health		X				5	1	6
Edgebarrow & Sandhurst Sports		X				4	3	7
Bracknell Sports & Leisure Centre		X				3	3	Reply o/s
Leisure Catering		X				2		Reply o/s
Planning Policy (inc. S106)	X							n/a
Gazeteer IT		X				5	1	6
GIS Application (F/up)		X				6	1	7
Social Services & Housing								
Joint Arrangements (F/up)		X				3	2	5
Homecare (in-house provision)		X				1	5	6

REPORT	ASSURANCE LEVEL				RECOMMENDATIONS			
					CATEGORY			AGREED
	Full	Satisfactory	Limited	None	1	2	3	
Forestcare		X				8		8
Drug & Alcohol Team		X				2		Reply o/s
PD & Older People – Other		X					4	4
Direct Payments (F/up)		X				4		4
Heathlands		X				2	3	5
Ladybank		X				3	1	Reply o/s
SWIFT IT (int. with Agresso F/up)								WIP
Anite IT Hsg & Rents (App.Only)		X				5		Reply o/s
06/07 REPORTS ISSUED 07/08								
Chief Executive								
Grants to Vol. Organisations		X				2		2
Corporate Services								
Corporate credit/debit cards		X				1	3	4
Insurance inc. supply	X							n/a
Pensions	X							n/a
Contracting & Procurement		X				4	2	6
Training		X					1	1
Home to School Transport		X				2		2
Education, Children & Libraries								
Behaviour Support Team		X				1	1	2
Traveller Educ (Joint Arrangement)		X				1	1	2
School Catering (inc. new contract)		X				4	5	Reply o/s
Sensory Impairment (F/up)		X				1	2	3
College Town Infant		X				2	1	3
College Town Junior								WIP
Crownwood Primary		X				3	4	7
Crownwood LAL		X				5	2	7
Meadowvale Primary		X				7	1	8
Owlsmoor Primary		X				1	1	2
Warfield Primary		X				7	3	Reply o/s
Edgebarrow Youth Centre		X				2		2
Sandhurst Youth Centre		X				4	1	5
Youth Offending Team		X				3	2	5
HORIZON IT Library System			X		2	7	1	10
Environment & Leisure								
Waste Management (new arrang.)		X					3	3
Decrim. of Parking (new service)		X				1	1	2
Parks & Countryside		X				2	1	3
Easthampstead Park		X				1		1
Downshire Golf Complex		X				2	1	3
Social Services & Housing								
Older People Residential		X				3		3
L.D. (Indep. Living Packages)		X				1	2	Reply o/s
Small Land Sales		X					2	2

DETAILS OF LIMITED ASSURANCE OPINIONS

April 2007 – September 2007

During the period, five limited assurance opinions were awarded. Details of these audits are given below:

Member Services (Expenses and Allowances)

This report was given limited assurance due to a priority one recommendation concerning the public disclosure of member allowances. Payments for some travel and subsistence were found not to have been fully reported along with some mobile phone expenses.

e+ Interim Follow Up

An interim audit took place in the 2nd quarter to assess the implementation of seven recommendations made in the 2006/07 audit report. Both of the priority three recommendations and one priority two recommendation have been fully implemented. Of the remaining three priority two recommendations, two have not been implemented and one partially implemented. The priority one recommendation has been partially implemented.

However, failure to fully implement all recommendations is due to the lack of action by the e+ system supplier, who have not yet completed the schedule of works required by the Council. These include:

- Provision and maintenance of an up to date asset register
- Completion of the Council's reporting requirements
- Completion of User Manuals and associated documentation.
- Removal of duplicate data from the database

The Council continues to take action to encourage the supplier to address these weaknesses. A new recommendation was made following this interim review suggesting that the Council's relationship with the supplier be evaluated and a decision made regarding the continuation of this beyond the contract review date in March 2008.

A full technical audit will go ahead, as planned, in the fourth quarter and the results will be reported to the Commission in the annual report.

Harmanswater Primary School

This report, which is still in draft form, contained one priority one recommendation resulting from the school's failure to complete pre employment checks for two supply teachers. It is understood that the report is going to be considered by the governing body in November, after which a formal response will be sent. In addition a member of staff from either Education Finance or Human Resources will follow this matter up with the school to ensure that the weakness is addressed.

Kennel Lane School

This limited assurance was also because of one failure to complete pre employment checks for a supply teacher. The school have agreed the recommendation made to address this and this will be followed up in the same manner as Harmanwater Primary above.

HORIZION Library IT System

This system was given limited assurance because two priority one recommendations were made. One concerned the use of unique user ID's, and the other, logical access controls. Both recommendations were agreed but full implementation may not be achievable within the specification of the current system. A follow up audit is planned for the fourth quarter of 2007/08, when progress will be assessed. If it has not been possible to upgrade the system to address the weaknesses identified, Internal Audit will ascertain if any alternative, compensating controls have been put into place to make the system more secure.

BRACKNELL FOREST BOROUGH COUNCIL

INTERNAL AUDIT TERMS OF REFERENCE

RESPONSIBILITIES AND OBJECTIVES

Internal Audit is an assurance function that primarily provides an independent and objective opinion to the organisation on the control environment comprising risk management, control and governance by evaluating its effectiveness in achieving the organisation's objectives. It objectively examines, evaluates and reports on the adequacy of the control environment as a contribution to the proper, economic, efficient and effective use of resources. This is achieved through the development and delivery of a risk based audit plan following consultation with all relevant parties.

In meeting its responsibilities, Internal Audit activities will be conducted in accordance with the Council's strategic objectives and established policies and procedures. In addition, internal auditors shall comply with the Code of Ethics and the Code of Practice for Internal Audit in Local Government promulgated by the Chartered Institute of Public Finance and Accountancy and other such professional bodies of which internal auditors are members.

INTERNAL AUDIT RESOURCES

The resources of Internal Audit must be sufficient to meet its responsibilities and achieve its objectives. It will be made up of a combination of in-house staff and bought-in services with a mix of qualifications, experience and technical specialisms to reflect the varied functions of the service. The level of resource required and days to be purchased from the audit contractor will be reviewed each year following the production of a risk based audit plan.

ORGANISATIONAL INDEPENDENCE AND ACCOUNTABILITY

Internal Audit will remain independent of the activities that it audits to enable auditors to perform their duties in a manner which facilitates impartial and effective professional judgements and recommendations. Internal auditors have no operational functions and the use of an audit contractor enforces this independence.

Three key officers are directly involved in the delivery of the internal audit function; Borough Treasurer, Head of Finance and Head of Audit and Risk Management. Primary responsibility is delegated to the Borough Treasurer (in his role as the Council's section 151 officer) or, in his absence, the Head of Finance.

In the normal course of business Internal Audit reports through the organisation's established management structure. In exceptional circumstances both the Head of Finance and the Head of Audit and Risk Management will have direct access to all officers and members and particularly those charged with governance.

REPORTING ACCOUNTABILITIES

All audit assignments will be subject to formal reports, which will include an audit opinion on the adequacy of controls in the area that has been audited. Draft reports will be issued to managers responsible for the area under review, who will be required to formally respond to the reports. The Head of Audit and Risk Management is responsible for assessing whether the manager's response is adequate. Once the reports have been agreed, a final version will be produced, which will be sent to the relevant director. Audits resulting in a limited or no level of assurance will be sent to the director at draft stage.

The Head of Audit and Risk Management will produce a report for the Overview and Scrutiny Commission, who have taken on the function of an audit committee, mid year. In addition an Internal Audit Annual Assurance Report will be produced to cover all the activities of Internal Audit throughout the year and giving an annual audit opinion.

ACCESS

In order to discharge its responsibilities, Internal Audit has the right to;

- Enter any Council premises or land;
- Have access at all times to all records (manual and electronic) and documents relevant to the audit;
- Require and receive any information and explanations considered necessary to the audit and
- Require any employee or agent of the Council to account for assets under their control.

FRAUD AND CORRUPTION

Managing the risk of fraud and corruption is the responsibility of management. Audit procedures alone cannot guarantee that fraud and corruption will be detected. Internal Audit does not have responsibility for the prevention or detection of fraud and corruption, it will however, be alert in all their work to risks and exposures that could allow fraud or corruption.

All officers have a duty to inform the Borough Treasurer or Head of Finance on becoming aware of any irregularity, or suspected irregularity, affecting the resources of the Council. The Borough Treasurer shall determine the arrangements for investigating irregularities or suspected irregularities. Internal Audit shall be involved in these investigations as required.

The Council has established a Whistleblowing Policy and Procedure which reinforces its commitment to the highest possible standards of openness, probity and accountability. This puts in place arrangements that enable employees and others with serious concerns about any aspect of the Council's work to come forward and voice those concerns without fear of harassment or victimisation.

CONSULTANCY

In order to maintain independence Internal Audit shall not advise, nor be responsible for, establishing systems and procedures, but may be asked to comment upon them prior to implementation.

REVIEW OF THESE TERMS OF REFERENCE

These terms of reference shall be integrated within the Council's Financial Regulations and reviewed by the Overview and Scrutiny Commission annually.

November 2007