

Meeting	Audit, Risk and Assurance Committee
Date	16 July 2020
Location	Video-conference
Title of Paper	Management Progress on Internal Audit Actions
Presented By	Gary Devlin, Partner, Scott-Moncrieff
Recommendation to Members	Members are requested to discuss the report.
Appendix Attached	Internal Audit Follow Up Report

PURPOSE

This paper summarises management progress in completing management actions arising from internal audit reports.

The paper is presented in line with the Scottish Police Authority Internal Audit contract.

The paper is submitted for consultation.

1. BACKGROUND

- 1.1 A follow up tracker is maintained by Police Scotland (PS) to record updates on the progress made by management across PS to implement actions from previous internal audits. We have agreed with Police Scotland that they will make the tracker available to Internal Audit on a quarterly basis for review. We also liaise with SPA staff to obtain updates in relation to SPA-specific actions.

2. FURTHER DETAIL ON THE REPORT TOPIC

- 2.1 We confirmed that management have made reasonable progress with their actions and we have been able to validate the closure of 19 actions (29%), 13 of which are higher risk (Grade 3 or 4). Of the 47 remaining actions, 33 have passed their original due date. We have obtained revised due dates and updates from management for each of these.
- 2.2 The ongoing COVID-19 pandemic Police Scotland continues to impact on the organisation's ability to fully complete some outstanding actions as staff and resources have been reprioritised. This is reflected in the volume of actions that are in progress. Management have however provided revised due dates with a greater degree of confidence than was reported to the previous Audit, Risk and Assurance Committee meeting in May.

3. FINANCIAL IMPLICATIONS

- 3.1 The Internal Audit Report considers the impact our review findings may have on organisational risk registers. Committee members should consider this section when considering the overall implications of our findings.

4. PERSONNEL IMPLICATIONS

- 4.1 The Internal Audit Report considers the impact our review findings may have on organisational risk registers. Committee members should consider this section when considering the overall implications of our findings.

5. LEGAL IMPLICATIONS

- 5.1 The Internal Audit Report considers the impact our review findings may have on organisational risk registers. Committee members should consider this section when considering the overall implications of our findings.

6. REPUTATIONAL IMPLICATIONS

- 6.1 The Internal Audit Report considers the impact our review findings may have on organisational risk registers. Committee members should consider this section when considering the overall implications of our findings.

7. SOCIAL IMPLICATIONS

The Internal Audit Report considers the impact our review findings may have on organisational risk registers. Committee members should consider this section when considering the overall implications of our findings.

8. COMMUNITY IMPACT

- 8.1 The Internal Audit Report considers the impact our review findings may have on organisational risk registers. Committee members should consider this section when considering the overall implications of our findings.

9. EQUALITIES IMPLICATIONS

- 9.1 The Internal Audit Report considers the impact our review findings may have on organisational risk registers. Committee members should consider this section when considering the overall implications of our findings.

10. ENVIRONMENT IMPLICATIONS

- 10.1 The Internal Audit Report considers the impact our review findings may have on organisational risk registers. Committee members

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should consider this section when considering the overall implications of our findings.

RECOMMENDATIONS

Members are requested to discuss the report.

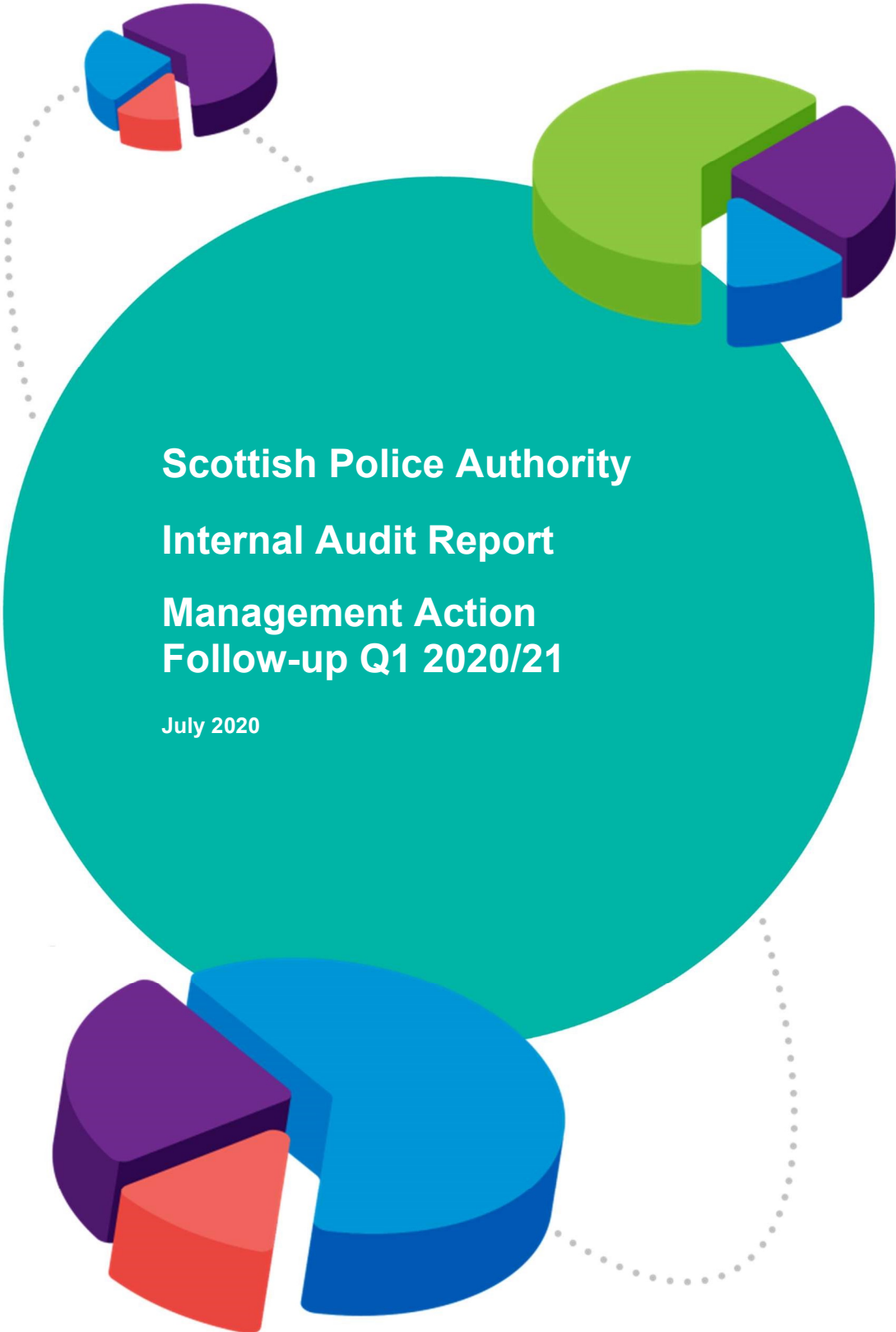
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Scottish Police Authority
Internal Audit Report
Management Action
Follow-up Q1 2020/21

July 2020

Scottish Police Authority

Internal Audit Report

Follow-up – Q1 2020/21

Introduction and background	1
Summary of progress	2
Appendix 1: Action status by report	6
Appendix 2: Summary of actions past their due date	8
Appendix 3: Audit risk categorisations	19

Introduction and background

Introduction

As part of the Internal Audit programme we complete a follow up review every quarter to provide the Audit, Risk and Assurance Committee with assurance that actions agreed in previous Internal Audit reports have been implemented sufficiently.

This report summarises the progress made by management in implementing the agreed management actions during Q1 2020/21.

Scope

A follow up tracker is maintained by Police Scotland (PS) to record updates on the progress made by management across PS to implement actions from previous internal audits. We have agreed with Police Scotland that they will make the tracker available to Internal Audit on a quarterly basis for review. We also liaise with SPA staff to obtain updates in relation to SPA-specific actions.

For recommendations graded priority 3 or above, we request evidence to validate completion of any actions marked for closure by management.

Audit Committee action

The Audit, Risk and Assurance Committee is asked to note the progress made and the revised due dates for overdue actions detailed within Appendix 2.

Acknowledgements

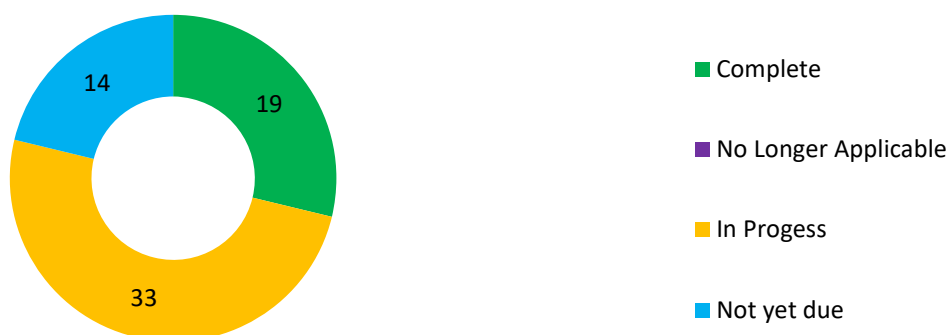
We would like to thank all staff who provided updates for their assistance and co-operation.

Summary of progress

The table below sets out the movement in actions included on the Audit Recommendation Tracker including any outstanding actions brought forward from the previous review in April 2020:

	Number of Actions
Open actions brought forward from April 2020	37
New actions added to tracker	29
Total actions to follow-up	66
Actions closed to June 2020	19
Open actions carried forward	47

Status of Actions as at June 2020



We confirmed that management have made reasonable progress with their actions and we have been able to validate the closure of 19 actions (29%), 13 of which are higher risk (Grade 3 or 4). Of the 47 remaining actions, 33 have passed their original due date. We have obtained revised due dates and updates from management for each of these.

The ongoing COVID-19 pandemic Police Scotland continues to impact on the organisation's ability to fully complete some outstanding actions as staff and resources have been reprioritised. This is reflected in the volume of actions that are in progress. Management have however provided revised due dates with a greater degree of confidence than was reported to the previous Audit, Risk and Assurance Committee meeting in May. Management updates for all overdue actions are included within Appendix 2.

A summary of the status of all actions by report is shown at Appendix 1.

Total outstanding actions

The following graph illustrates management’s progress in implementing recommendations since August 2017. The “total” line shows total outstanding audit actions, while the “past due” line shows the number of actions past their original due date.

The total number of outstanding audit actions has increased from 37 to 47. The number of actions past their due date has increased slightly from 31 to 33. Despite the recent COVID-related challenges in completing actions, overall both the total number of actions and the number of actions past due both remain at relatively low levels compared with prior years. Management should continue to monitor this closely to ensure that they return to a downwards trajectory as soon as possible.



Status by Grading

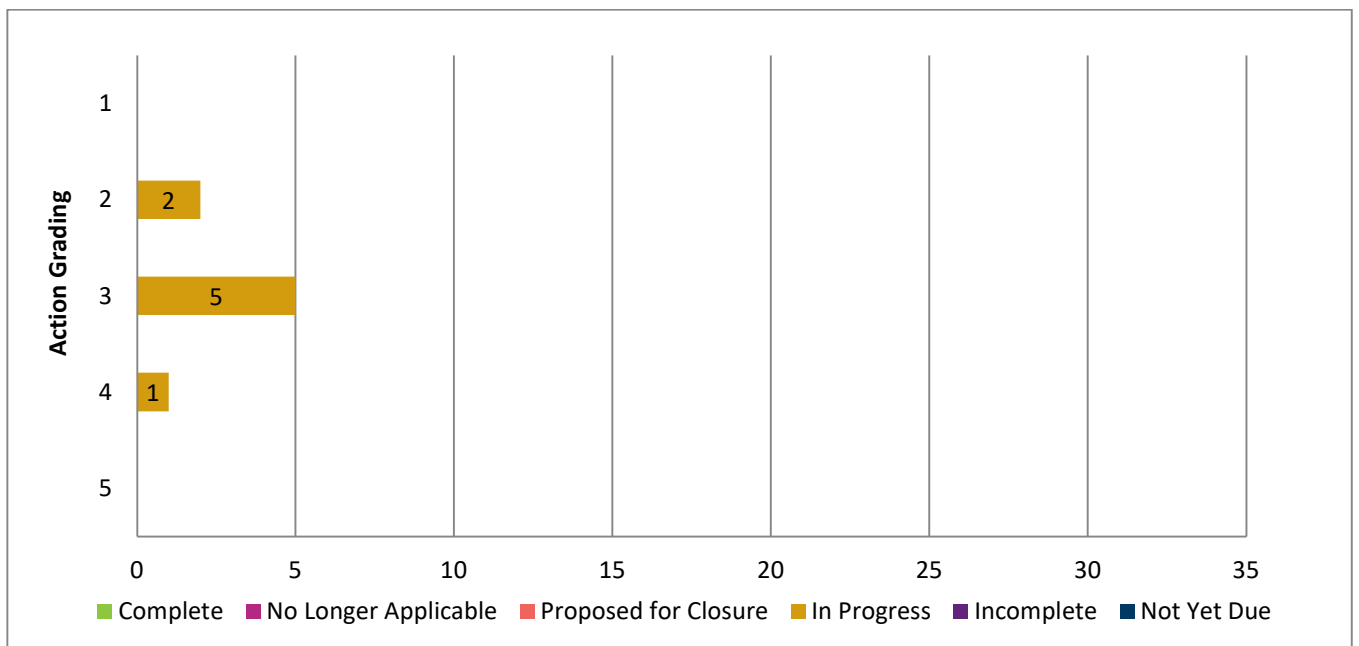
Until 2017/18, we categorised our recommendations using a sliding scale, as outlined below.

Priority	Definition
Grade 5	Very high risk exposure - Major concerns requiring immediate Board attention.
Grade 4	High risk exposure - Absence / failure of significant key controls.
Grade 3	Moderate risk exposure - Not all key control procedures are working effectively.
Grade 2	Limited risk exposure - Minor control procedures are not in place / not working effectively.
Grade 1	Efficiency / housekeeping point.

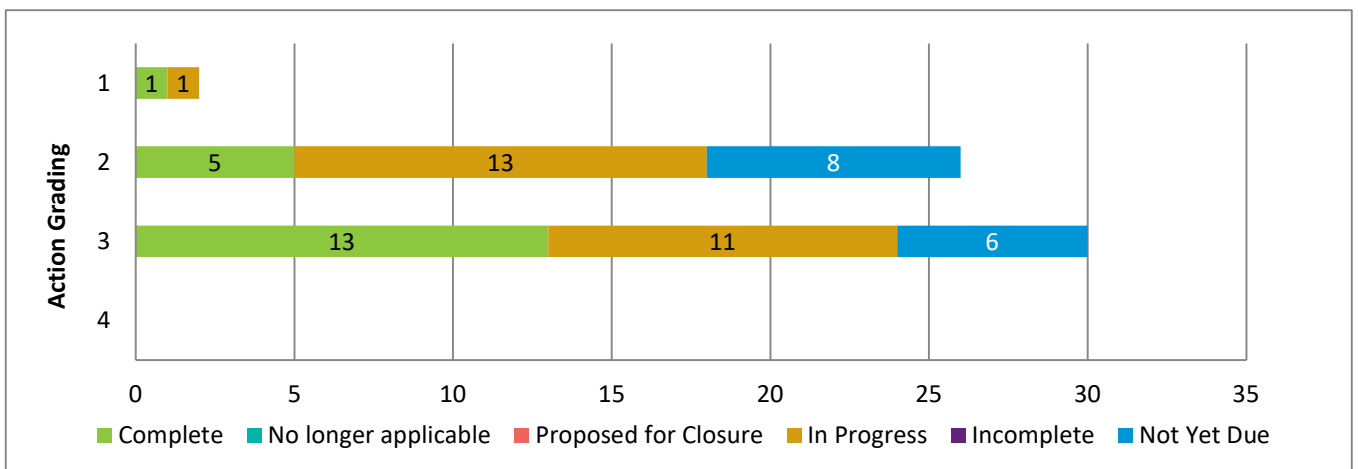
From 2017/18, our categorisations changed as follows.

4	<ul style="list-style-type: none"> • Very high risk exposure - major concerns requiring immediate senior attention that create fundamental risks within the organisation.
3	<ul style="list-style-type: none"> • High risk exposure - absence / failure of key controls that create significant risks within the organisation.
2	<ul style="list-style-type: none"> • Moderate risk exposure - controls are not working effectively and efficiently and may create moderate risks within the organisation.
1	<ul style="list-style-type: none"> • Limited risk exposure - controls are working effectively, but could be strengthened to prevent the creation of minor risks or address general house-keeping issues.

Pre 2017/18 actions

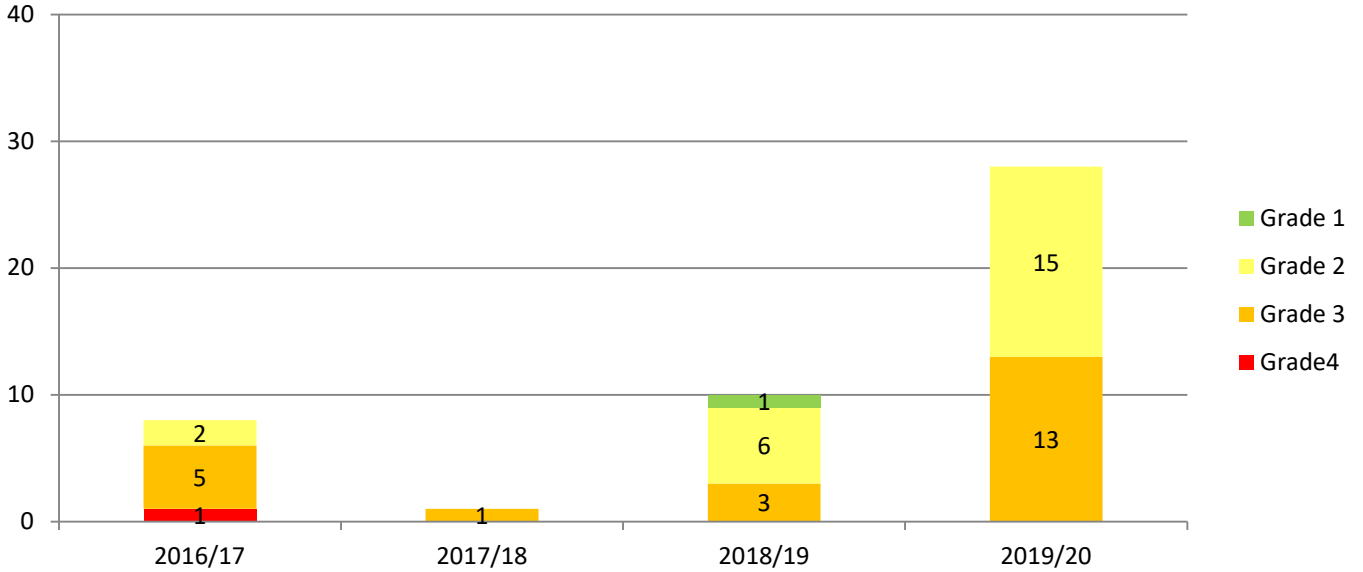


2017/18 onwards



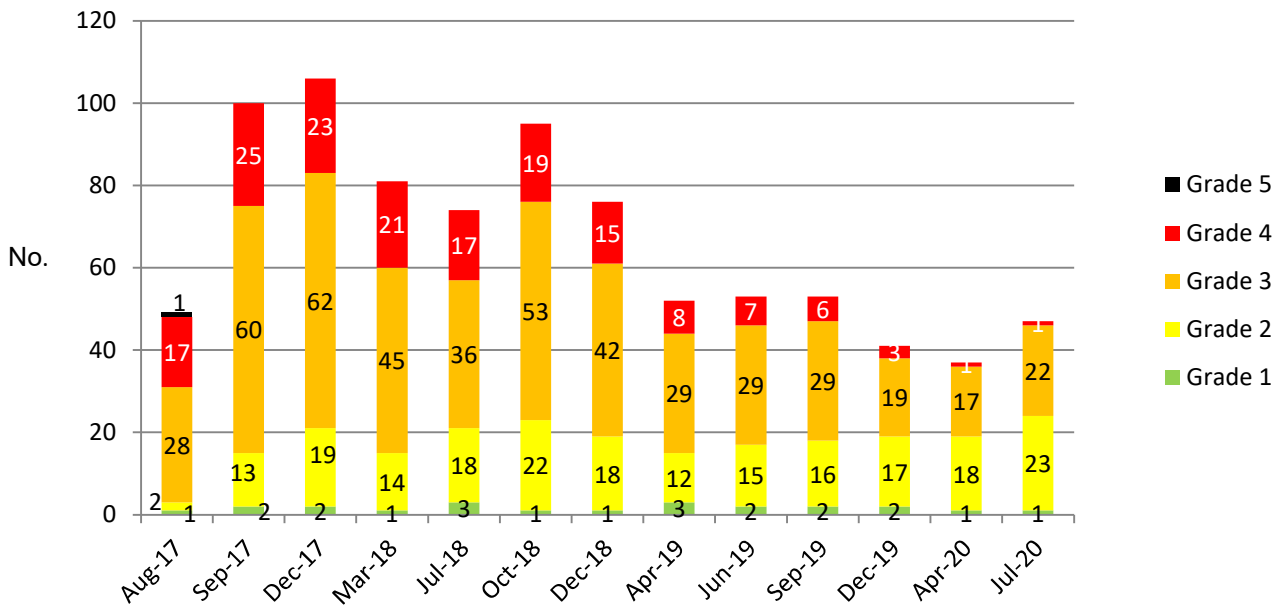
Age and grade of open actions

The chart below shows the number and grade of open actions categorised by the year in which the actions were raised:



Movement in Audit Actions

The graph below prioritises the outstanding actions by grade, as reported in our follow up reports since August 2017.



Appendix 2 sets out the current status of those actions classed as “in progress”, based on updates provided by management.

Appendix 1: Action status by report

Report title	Date of Issue	Audit Sponsor	Total Report Actions	Completed in previous Qtrs.	Open in Qtr. 1	Complete or No longer applicable	Outstanding Actions Breakdown			
							In progress	Incomplete	Not yet due	Proposed for closure
ICT Service Delivery	Jun 17	Director of IT	15	14	1	-	1	-	-	-
Non-Pay Expenditure	Aug 17	Chief Financial Officer	9	2	7	-	7	-	-	-
2016-17 Sub-total			24	16	8	-	8	-	-	-
Workforce Management	Jul 18	Director of People and Development	10	9	1	-	1	-	-	-
2017-18 Sub-total			10	9	1	-	1	-	-	-
Staff Performance Management	Dec 18	ACC, Organisational Change and Resilience, Director of Forensics	5	-	5	-	5	-	-	-
Information Management – Data Security	Feb-19	ACC, Professionalism and Assurance	6	3	3	1	2	-	-	-
IT Application Review - SCoPE	Jan-19	Director of ICT / ACC Operational Change and Resilience	3	2	1	-	1	-	-	-
Financial Planning	Jun-19	Chief Financial Officer	4	2	2	1	1	-	-	-
SPA/PS/Forensic Services Joint Working	Jun-19	SPA CO, PS Deputy CO & Director of FS	3	2	1	-	-	-	1	-
2018-19 Sub-total			21	9	12	2	9	-	1	-

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Report title	Date of Issue	Audit Sponsor	Total Report Actions	Completed in previous Qtrs.	Open in Qtr. 1	Complete or No longer applicable	Outstanding Actions Breakdown			
							In progress	Incomplete	Not yet due	Proposed for closure
Stock Management	Jun-19	Chief Financial Officer	11	7	4	-	4	-	-	-
Transformation programme assurance processes	Jun-19	Deputy Chief Officer	6	5	1	-	1	-	-	-
IT Application Review – Efinancials and Asset 4000	Aug-19	Chief Financial Officer	9	2	7	4	2	-	1	-
Payroll	Dec-19	Chief Financial Officer	6	2	4	-	1	-	3	-
Productions	Apr-20	ACC	3	-	3	2	1	-	-	-
Relocation Costs	Apr-20	Interim Chief Executive	11	-	11	10	1	-	-	-
Strategic Workforce Planning	Apr-20	DCC, People and Professionalism	5	-	5	1	1	-	3	-
Transformational Change Programme	Mar-20	Deputy Chief Officer	10	-	10	-	4	-	6	-
2019-20 Sub-total			61	16	45	17	15	-	13	-
TOTAL			116	50	66	19	33	-	14	-

Appendix 2: Summary of actions past their due date

Report	Recommendation	Action Owner	Grade	Original timescale	Revised timescale	Update 2019/20 Q4 Follow Up	Status
2016/17 Reviews							
ICT Service Delivery	1.1 Business Changes and Testing	ICT Director / Head of Service Mgt	4	Mar 18	Aug 20	Detailed planning for the conduct of testing has been developed, but commencement was delayed as a consequence of COVID-19. CDIO in discussion with SCOPE team regarding dates for testing, however this is expected to have taken place by the end of August.	In Progress
Non-pay expenditure	1.1 Consistent purchasing process	Head of Procurement	3	Sep 19	Dec 20	<p>Further improvements to the purchasing process workflow will be implemented through the delivery of the new P2P system functionality.</p> <p>As a consequence of Covid-19, the initial pilot of the system has been paused until at least Q2 FY 2020. This being the case, we anticipate a phased roll out commencing Q3 FY 2020.</p>	In Progress
Non-pay expenditure	1.2 Purchasing policies, procedures and training	Head of Procurement	3	Sep 19	Dec 20	As per 1.1, the Procurement Improvement Team will implement a communication and training plan to ensure all relevant staff are aware of new	In Progress

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Report	Recommendation	Action Owner	Grade	Original timescale	Revised timescale	Update 2019/20 Q4 Follow Up	Status
						<p>policies and procedures. Further training will be planned under the P2P project.</p> <p>As a consequence of Covid-19, the initial pilot of the system has been paused until at least Q2 FY 2020. This being the case, we anticipate a phased roll out commencing Q3 FY 2020.</p>	
Non-pay expenditure	2.1 Staff roles and responsibilities	Head of Procurement	2	Sep 19	Dec 20	<p>Further work will be carried out under the P2P project to ensure that job profiles reflect the new processes. Depending on the outcome of this review, consultation may be required to align job profiles to the new system/processes.</p> <p>As a consequence of Covid-19, the initial pilot of the system has been paused until at least Q2 FY 2020. This being the case, we anticipate a phased roll out commencing Q3 FY 2020.</p>	In Progress
Non-pay expenditure	3.1 Purchase orders	Head of Procurement	3	Sep 19	Dec 20	<p>Further improvements to the purchasing process workflow will be implemented through the delivery of the new P2P system functionality. As per action 1.1 above, existing manual processes will be migrated to electronic processes where</p>	In Progress

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Report	Recommendation	Action Owner	Grade	Original timescale	Revised timescale	Update 2019/20 Q4 Follow Up	Status
						<p>possible for the remaining expenditure categories.</p> <p>As a consequence of Covid-19, the initial pilot of the system has been paused until at least Q2 FY 2020. This being the case, we anticipate a phased roll out commencing Q3 FY 2020.</p>	
Non-pay expenditure	4.1 Approved supplier listing	Head of Procurement	3	Sep 19	Dec 20	<p>We will ensure only approved suppliers are available on our e-Financials electronic system. These will all allow us to work towards a virtual “supplier list” on e-Financials, where only approved suppliers will be held. Further improvements to the purchasing process will be implemented through the delivery of the new P2P system functionality.</p> <p>As a consequence of Covid-19, the initial pilot of the system has been paused until at least Q2 FY 2020. This being the case, we anticipate a phased roll out commencing Q3 FY 2020.</p>	In Progress
Non-pay expenditure	5.1 Procurement cards	Head of Procurement	2	Sep 19	Dec 20	<p>Recommendation will be implemented during the development of the new P2P system.</p> <p>As a consequence of Covid-19, the initial pilot of the system has been paused until</p>	In Progress

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Report	Recommendation	Action Owner	Grade	Original timescale	Revised timescale	Update 2019/20 Q4 Follow Up	Status
						at least Q2 FY 2020. This being the case, we anticipate a phased roll out commencing Q3 FY 2020.	
Non-pay expenditure	6.1 Three-way matching	Head of Procurement	3	Sep 19	Dec 20	<p>A significant portion and value of transactions are already handled electronically through the eFinancials system, enforcing segregation of duties and carrying out three way matching electronically. As per action 1.1 above, existing manual processes will be migrated to electronic processes where possible for the remaining expenditure categories.</p> <p>Further improvements to the purchasing process workflow will be implemented during the delivery of the new P2P system functionality.</p> <p>As a consequence of Covid-19, the initial pilot of the system has been paused until at least Q2 FY 2020. This being the case, we anticipate a phased roll out commencing Q3 FY 2020.</p>	In Progress
2017/18 Reviews							
Workforce Management	3.2 Monitoring of rostering requirements	Director of P&D	3	Jul 19	Mar 21	Monitoring of Rostering Requirements is being progressed by the Mobilisation Group. A presentation was given to SLB	In Progress

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Report	Recommendation	Action Owner	Grade	Original timescale	Revised timescale	Update 2019/20 Q4 Follow Up	Status
						in February focusing on Force Mobilisation, with a recommendation that Resource Deployment restructuring was considered a priority for the organisation. The outcome was that given this year's expected events and demands, the review/restructure would be put on hold/postponed until after Operation Urram, which was scheduled to take place in November 2020 but now postponed until 2021. A request was made to reconsider this decision in light of this delay.	
2018/19 Reviews							
Staff Performance Management	1.1 PDC Completion - Police Scotland	Director of People and Development	3	Jun 19	Oct 20	Potential for October 2020 for Proof of concept Launch. Business Case approved for additional resources. PDC completion rates gathered for the full PDC cycle for the period 1 September 2016-31 March 2020 by employee type and by division. Progress and updates highlighted and maintained in Project Dashboard; Project Plan Overview and Risk Register documents.	In Progress

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Report	Recommendation	Action Owner	Grade	Original timescale	Revised timescale	Update 2019/20 Q4 Follow Up	Status
Staff Performance Management	1.2 PDC Completion - Forensic Services	Director of Forensic Services	2	Aug 19	Oct 20	Potential for October 2020 for Proof of concept Launch. Progress and updates highlighted and maintained in Project Dashboard; Project Plan Overview and Risk Register documents.	In Progress
Staff Performance Management	1.3 PDC Training (Police Scotland and Forensics)	Director of People and Development	2	Jun 19	Oct 20	Potential for October 2020 for Proof of concept Launch. Progress and updates highlighted and maintained in Project Dashboard; Project Plan Overview and Risk Register documents.	In Progress
Staff Performance Management	1.4 Review of PDC Guidance (Police Scotland and Forensic Services)	Director of People and Development	1	Jun 19	Oct 20	The identification of objectives is being developed as an enhancement to MyCareer, based on feedback from HMICS. Progress and updates highlighted and maintained in Project Dashboard; Project Plan Overview and Risk Register documents.	In Progress
Staff Performance Management	2.1 SMART Priority Linked Objectives (Police Scotland and Forensics)	Director of Forensic Services	2	Jun 19	Oct 20	Potential for October 2020 for Proof of concept Launch. Progress and updates highlighted and maintained in Project Dashboard; Project Plan Overview and Risk Register documents.	In Progress
Information Management -	1.1 Review Information	ACC Professionalis	2	Nov 19	Aug 20	Dedicated IM resource identified to progress Information Security SOP.	In Progress

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Report	Recommendation	Action Owner	Grade	Original timescale	Revised timescale	Update 2019/20 Q4 Follow Up	Status
Data Security Management	Security Framework	m and Assurance				Information Governance SOP was drafted in December 2019. A publication date of August has been agreed with Policy Support.	
Information Management - Data Security Management	2.1 Information Asset Owners (IAOs)	ACC Professionalism and Assurance	2	Dec 19	Oct 20	Training products have been developed and require to undergo quality assurance with Learning and Development, these are expected to be ready for delivery in October.	In Progress
IT Application audit - SCOPE	4.1 Business Continuity Planning / Disaster Recovery	Joe Carragher	2	Mar 20	Oct 20	As with other actions relating to testing of ICT systems, this work is planned but the conduct of testing has been paused as a consequence of Covid-19. Dates to commence relevant testing are to be agreed in August, with completion expected in the quarter.	In Progress
Financial Planning	3.2 Long-term financial planning	SFP & Budgeting Lead	2	Dec 19	Dec 20	Revised formal 3 and 10 year financial plan will be produced later in 2020/21. In the interim, an options analysis has been provided for Scottish Government and SPA. Underpinning strategies for DDICT, Estates and Fleet have been published and fully articulate the organisation's ambition and multi-year investment requirement in these areas. However, the strategic workforce plan will not be available until late 2020.	In Progress

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Report	Recommendation	Action Owner	Grade	Original timescale	Revised timescale	Update 2019/20 Q4 Follow Up	Status
SPA/PS/ Forensics Joint Working	2.1 Corporate Services Board	SPA CEO	3	Sep 19	Dec 20	The current organisational development (OD) work ongoing for the SPA Corporate function includes consideration of the options available for the delivery of corporate services currently provided by Police Scotland. The recommendation will be considered on completion of the OD work.	In Progress
2019/20 Reviews							
Stock Management	2.3 Reporting Controls	SPA Chief Financial Officer	3	Mar 20	Aug 20	Revised KPIs have been drafted and agreed, with related reporting in the process of being rolled out.	In Progress
Stock Management	3.1 Authority Structure	SPA Chief Financial Officer	3	Mar 20	Jul 20	Substantially complete, awaiting the finalisation of the relevant Forensics SOP. This has now been completed and approved, and is in the process of being rolled out to operational areas.	In Progress
Stock Management	5.1 Unusable Stock (Police Scotland)	SPA Chief Financial Officer	3	Mar 20	Jul 20	Substantially complete, awaiting the finalisation of the relevant SOP. This has now been completed and approved, and is in the process of being rolled out to operational areas.	In Progress
Stock Management	5.2 Records of Disposal (Forensics)	SPA Chief Financial Officer	2	Mar 20	Jul 20	Substantially complete, awaiting the finalisation of the relevant Forensics SOP. This has now been completed and approved, and is in the process of being rolled out to operational areas.	In Progress

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Report	Recommendation	Action Owner	Grade	Original timescale	Revised timescale	Update 2019/20 Q4 Follow Up	Status
Transformation Assurance Programme	5.1 Agile Project Delivery	Head of Portfolio Assurance	2	Dec 19	Jul 20	The new revised Benefits Management Strategy was approved at both the PMG (22nd April 20) and at the Change Board (5th May 20) "Part Agile" will include a home page button titled 'Agile' which will guide the user to information and guidance about Agile Project work.As this is still at review stage and subject to some changes before final version is approved. It is expected the final version should be ready by end of July	In Progress
Payroll	2.2 Masterfile Checks	Financial Transactions Lead	2	May 20	Jul 20	The masterfile check process is being finalised and will be in place for June payroll. This was originally on track to implement by April but was delayed due to COVID-19.	In Progress
General Computer Controls (eFinancials & Asset 4000)	6.1 Business Continuity and Disaster Recovery	Finance Systems Specialist	2	Mar 20	Oct 20	Due to the continued revised ways of working under COVID-19 resulting in significant changes in capacity and workload within Finance and ICT, the testing of elements of the BCP at this stage continues to be overly risky. Work will be undertaken across Finance Systems, Financial Transactions and the Finance QA team to establish when such a test would be viable. A decision on the	In Progress

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Report	Recommendation	Action Owner	Grade	Original timescale	Revised timescale	Update 2019/20 Q4 Follow Up	Status
						revised date of implementation is expected this quarter.	
Strategic Workforce Planning	1.1 Project Governance Documentation	Director of People and Development	3	Jun 20	Jul 20	Substantially complete pending the approval of a communications plan. This is expected to be approved by the Project Board in July.	In Progress
Transformational Change Programme	1.1 Lack of guidance relating to programme initiation documentation	Ian Smith, PMO Manager	3	Jun 20	Jul 20	A revised Portfolio Management Framework has been developed and is expected to be approved in July.	In Progress
Transformational Change Programme	2.1 Programme Level Plans are not in place	Raymond Taylor, Portfolio Planning Lead	2	Jun 20	Jul 20	Work on the update of plans is underway. Finalisation is dependent on the approval of the revised portfolio management framework in July.	In Progress
Transformational Change Programme	2.2. Project Plans are not consistently updated	Raymond Taylor, Portfolio Planning Lead	2	Jun 20	Jul 20	Work on the update of plans is underway. Finalisation is dependent on the approval of the revised portfolio management framework in July.	In Progress
Transformational Change Programme	4.1 Unclear programme reporting requirements	Ian Smith, PMO Manager	3	Jun 20	Jul 20	A revised Portfolio Management Framework has been developed and is expected to be approved in July.	In Progress
Relocation costs	4.1 Relocation of Reporting Expenses	Financial Controller	3	Jun 20	Sept 20	To be presented to the next meeting of the Succession Planning and Appointments Committee, in September.	In Progress

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Report	Recommendation	Action Owner	Grade	Original timescale	Revised timescale	Update 2019/20 Q4 Follow Up	Status
Productions	5.1 Project Partners	Debbie Baird	2	Jun 20	Jul 20	Updated roles and responsibilities to be presented at Productions Project Board in July, for approval.	In Progress

Appendix 3: Audit risk categorisations

Risk categorisation – Pre 2017/18

Priority	Definition
Grade 5	Very high risk exposure - Major concerns requiring immediate Board attention.
Grade 4	High risk exposure - Absence / failure of significant key controls.
Grade 3	Moderate risk exposure - Not all key control procedures are working effectively.
Grade 2	Limited risk exposure - Minor control procedures are not in place / not working effectively.
Grade 1	Efficiency / housekeeping point.

Risk categorisation – 2017/18 onwards

4	<ul style="list-style-type: none"> Very high risk exposure - major concerns requiring immediate senior attention that create fundamental risks within the organisation.
3	<ul style="list-style-type: none"> High risk exposure - absence / failure of key controls that create significant risks within the organisation.
2	<ul style="list-style-type: none"> Moderate risk exposure - controls are not working effectively and efficiently and may create moderate risks within the organisation.
1	<ul style="list-style-type: none"> Limited risk exposure - controls are working effectively, but could be strengthened to prevent the creation of minor risks or address general house-keeping issues.

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