



Pan American
Health
Organization



World Health
Organization
REGIONAL OFFICE FOR THE Americas

154th SESSION OF THE EXECUTIVE COMMITTEE

Washington, D.C., USA, 16-20 June 2014

Provisional Agenda Item 3.5

CE154/8
18 May 2014
Original: English

REPORT OF THE AUDIT COMMITTEE OF PAHO

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I. THE PAHO AUDIT COMMITTEE

Role of the Audit Committee

1. The 49th Directing Council of the Pan American Health Organization (PAHO) established the Audit Committee in 2009 by Resolution CD49.R2, “Establishment of the Audit Committee of PAHO.” The Audit Committee has three members, whose initial terms of office have been staggered to allow for rotation. Their terms can be renewed only once. The Chairmanship rotates on an annual basis among the three members. The Committee held its first meeting in November 2010, with Amalia Lo Faso as the first Chair for 2010-2011, then Peter Maertens for 2011-2012, and Alain Gillette in 2012-2013. Amalia Lo Faso is the current Chair for 2013-2014.

2. The concept of an audit committee has gained prominence over the past two decades in administrations, corporations and the United Nations system. It contributes to strengthening the governance and accountability structure. To be effective, all committee members should be experts who are both impartial and independent of the given organization and its operations. All three current members of PAHO’s Audit Committee are experts on governance, internal control, risk management, and internal and external audit; their only relationship to PAHO is through the Audit Committee.

3. The Audit Committee provides external, independent, senior-level advice regarding financial controls and reporting structures, risk management, internal and external audit, and other internal controls to the Director of the Pan American Sanitary Bureau (PASB) and to PAHO Member States through the Executive Committee. The Audit Committee comes together twice a year for two days, when it meets with PASB’s executive management, other staff members, and the External Auditor. In addition, the Committee reviews many documents and policies, receives briefings, and may visit PAHO/WHO Representative Offices (PWRs)—as it did in 2011, and again in March 2013 with the Brazil PWR and two Pan American Centers (the Latin American and Caribbean Center on Health Sciences Information, or BIREME, and the Pan American Foot-and-Mouth Disease Center, or PANAFMOSA— to enhance their understanding of PAHO’s operations, internal controls, projects executed under voluntary funds, and audit follow-up mechanisms.

4. The Terms of Reference (Resolution CD49.R2) require the Audit Committee to:

- a) review and monitor the adequacy, efficiency, and effectiveness of the Organization’s risk assessment and management processes, the system of internal and external controls (including PAHO’s internal oversight and External Auditor function), and the timely and effective implementation by management of audit recommendations;
- b) advise on issues related to the system of internal and external controls as well as their strategies, work plans, and performance;

- c) report on any matter of PAHO policy and procedure requiring corrective action, and on improvements recommended in the area of controls, including evaluation, audit, and risk management;
- d) comment on the work plans and the proposed budget of both the internal and external audit functions;
- e) advise on the operational implications of the issues and trends apparent in the financial statements of the Organization and on significant issues related to financial reporting policy;
- f) advise on the appropriateness and effectiveness of accounting policies and disclosure practices, and assess changes and risks in those policies; and
- g) advise the Director in the selection process of the Auditor General of PAHO, and advise the Executive Committee in the selection of the External Auditor.

5. The Audit Committee does not perform either external or internal audits, nor is it responsible for internal control or risk management or any other areas covered. It provides advice to both the Director and Member States and gives its views on whether these areas are operating adequately.

Membership of the Audit Committee

6. When the Audit Committee was established, its Members were selected through an advertised competitive process held in 2010. A number of individuals were selected based on competence and experience and the current members were appointed by the Executive Committee based on the recommendation of the Subcommittee on Program, Budget, and Administration (SPBA).

7. Two of the three initial members were reappointed for a second and final term of three years at the end of their first term, one and two years ago, respectively. The reappointment was done without any other candidate having been put forward. When the second initial member was reappointed, the Executive Committee requested that in the future the Director submit more than one candidate for consideration. Accordingly, for the upcoming vacancy at the end of the first term of four years of the third member in June 2014, the Director proposed three individuals, including the incumbent, all taken from the list established after the 2010 competitive process. A Working Group of the Subcommittee on Program, Budget, and Administration evaluated the three candidates, based on the information obtained in the 2010 competition and updated CVs, and reduced the list to two, having dropped the name of the incumbent, who had been ranked among the top three candidates in 2010 and thus above the other two.

8. The above recommendation was made to the Executive Committee without consulting with the Audit Committee, and this represents an exception to best practice, which requires that “the Chairs of the Audit Committee and the Executive Committee

and the other non-executive members consult widely before making recommendations on membership of the Committee.”¹

Recommendation 1: The Audit Committee recommends that: a) the Executive Committee review the appointment and reappointment rules and clarify the criteria and process for selecting Audit Committee Members. Among others, this should include the time period that an eligibility list remains valid; b) proposed candidates be selected through an open and recent competition; and c) in line with best practice, the Audit Committee be consulted before making recommendations to fill prospective membership vacancies.

Reporting Period and Scope

9. This report covers audit and related operations from May 2013 to April 2014, including the 2013 Financial Statements, related work done by the External Auditor, and the annual Financial Report of the Director. The Audit Committee reviewed documents, received presentations, and studied the areas consistent with its Terms of Reference. When areas so reviewed have also been mentioned in external and/or the internal audit reports for the same period, the Audit Committee makes reference to such reports rather than providing the same information again.

II. THE ADEQUACY OF THE 2013 EXTERNAL AUDIT

10. The 2013 External Audit was performed by the Court of Audit of Spain, elected by PAHO’s Directing Council pursuant Resolution CD51.R3 (2011) to succeed the National Audit Office of the United Kingdom. The External Auditor is responsible for the annual accounts from 2012 to 2015. The External Auditor was present at the Audit Committee meeting of November 2013 and participated through teleconference in the April 2014 meeting. In planning and performing his work, the External Auditor has taken into account risk considerations as well as advice from the Audit Committee and is in frequent contact with PASB’s Office of Internal Oversight and Evaluation Services (IES). The Audit Committee considers the External Auditor’s audit plan and staffing for 2013-2014 to be appropriate.

11. The Audit Committee reviewed the following External Auditor’s reports and discussed them with his team, as necessary:

- Report to Management on the Audit Visit to the PANAFTOSA Center (February 2014);
- Report to Management on the Audit Visit to the Brazil Country Office (February 2014);
- Opinion and Long-Form Report on the 2013 Financial Statements Audit (May 2013);

¹ From the PAHO Audit Committee self-assessment questionnaire, modelled after that of the WHO Independent Expert Oversight Advisory Committee, which is based on best practices.

- Management Letter on the 2013 Financial Statements Audit (May 2013).

12. The Audit Committee is of the view that the External Audit was performed in accordance with the agreement between PAHO and the Court of Audit of Spain and, as stated by the External Auditor, it is in line with the International Standards on Auditing of the International Federation of Accountants, the Audit Standards and Guidelines formulated by the United Nations Board of Auditors and the International Standards of Supreme Audit Institutions.

13. In addition to those issues raised by the External Auditor regarding the 2013 Financial Statements, the Audit Committee did not identify any significant issue which it would need to bring to the attention of the Executive Committee or the Director, nor did the Audit Committee find any issue resulting from the audit thereof.

14. The External Auditor's Long Form Report on the 2013 Financial Statements Audit reviewed the status of implementation of prior years' recommendations and identified other areas for improvement as a result of the 2013 audit. With regard to prior years' recommendations, the Audit Committee noted with satisfaction that almost 50% of the 15 recommendations of the External Auditor for 2012 had been closed and a similar number were in progress. Only one recommendation, relating to risk management, had not yet been addressed; however, the Committee noted management's undertaking to increase focus on this area in 2014.

15. Regarding the International Public Sector Accounting Standards (IPSAS) requirements, the Audit Committee noted the improvements achieved since 2010 but remains concerned that many transactions continue to be finalized manually, through spreadsheets, and that additional training and supervision is needed with regard to certain higher-risk offices, some of which were visited by the External Auditor in 2013. It is expected that some of these problems will disappear when PAHO's new management information system is operational.

16. The Audit Committee acknowledges the continuity in high standards of external audit and PAHO's focus on implementing the External Auditor's recommendations.

III. THE EFFECTIVENESS OF THE INTERNAL AUDIT

17. The Audit Committee is satisfied with the internal audit activities provided through PASB's Office of Internal Oversight and Evaluation Services (IES). It has noted the impact of IES reports in terms of strengthening controls within the Organization and identifying areas for potential cost control and savings. The Audit Committee commends PAHO for its good IES practices, which include:

- a) full independence and appropriate professionalism;
- b) solid annual risk-based audit planning, and reliable delivery of the plan;
- c) transparent IES annual report, including an opinion on internal controls;

- d) the ability of the External Auditor to rely on IES work;
- e) provision of an annual opinion on the internal controls, and
- f) quarterly follow-up and reporting on open IES recommendations.

18. IES reports quarterly on open recommendations, highlighting long-outstanding and high-priority ones. It introduced a new category of recommendations—in progress—in order to distinguish open recommendations between those for which implementation has started and those for which it has not, thus providing better analytical information to management. The Committee expresses satisfaction at the robust follow-up system and the strong support of the Director to see recommendations closed. It believes that the electronic monitoring mechanism of all oversight recommendations, which is under consideration, will facilitate an even stronger follow up.

19. In its 2013 Annual Report, IES refers, among others, to the thematic review of two important areas: the Expanded Textbooks and Instructional Materials Program (PALTEX) and the Staff Health Insurance Fund. Recommendations on PALTEX were made to improve the efficiency and effectiveness of procedures, processes and internal controls, to include the program's information and transactional needs in the PASB Management Information System (PMIS) project and to conduct an evaluation of the program before expanding it. The Audit Committee is pleased to see that management has developed plans to address PALTEX-related recommendations. With regard to the Staff Health Insurance Fund, IES indicates that one of the main challenges is resolving the issues related to the fund's long-term sustainability. Among others, IES recommends that management consider moving to a co-insurance agreement to benefit from a public medical insurance program such as Medicare, and outsource claims administration for the entire region as this can lead to cost optimization and a more objective basis for claims review.

20. The 2013 IES annual report also refers to the audits of PWRs. A number of the PWRs audited are those with a greater risk. With regard to these, the Audit Committee notes that overall, IES found that financial and administrative controls were operating satisfactorily. Nevertheless there are certain findings, such as lack of segregation of responsibilities for administrative tasks, use of courses and seminars as a loosely-controlled expenditure, exceptions to compliance with the Letters of Agreement (LOAs) policy, which are recurring matters. Some of these issues have also been reported by the External Auditor with regard to offices he has audited and the Audit Committee notes that management is taking corrective actions.

21. The Audit Committee commends IES for its constant progress in internal audit coverage, identification of areas for improvement, cost control and savings. The Committee also commends the Director of PASB for ensuring IES' appropriate independence and audit follow-up, and for her strong support to see recommendations implemented.

IV. EVALUATION

22. In view of the decentralized conduct of evaluations in PAHO, the Audit Committee supported the shift in the IES role from one where it directly conducted one or two reviews annually to that of focal point for evaluation standards, guidance, coordination, monitoring, and dissemination of the lessons learned. The Committee considered that there have been no significant evaluations or lessons learned submitted to senior management during 2013, concluding that there has been little progress to date in this role reorientation.

Recommendation 2: The Audit Committee encourages PAHO to increase focus on building an evaluation culture throughout the Organization, to assign adequate human and financial resources to the coordination of this Organization-wide function, and to consider conducting independent evaluations of large operations/projects, e.g., Mais Médicos.

V. RISK MANAGEMENT

23. Enterprise Risk Management (ERM) has been under discussion since the inception of the Audit Committee in 2010, but progress has been slow in integrating risk management into the Organization's processes for a variety of reasons. The Committee notes that the Director of Administration intends to make this a major focus in the coming year. He informed the Committee that two officers will be assigned to it in future, one of whom will be responsible for completing the risk register. Continuous efforts continue to be required for training and assessment workshops, other awareness-raising undertakings, as well as monitoring and follow-up of mitigation plans designed to reduce risks. The External Auditor has reviewed ERM and made a number of recommendations to improve progress and ensure continuity in implementing and integrating it in the Organization's processes.

24. The Audit Committee continues to follow up on this issue, and will focus on country-level risks at its next sessions.

Recommendation 3: The Audit Committee recommends that PAHO fully integrate its ERM approach into the Organization's processes, by setting timely objectives, and developing a timeline for achieving results.

VI. THE 2013 FINANCIAL STATEMENTS

25. In accordance with its Terms of Reference, the Audit Committee reviewed documents, received presentations, and studied the areas reported by the External Auditor in the Long-Form Report on the 2013 Financial Statement Audit. The Audit Committee took particular note of the Accounting Policies and Basis of Preparation of the Financial Statements.

26. The Audit Committee is satisfied with the 2013 Financial Statements and the audit thereof. It has not identified any issues that it wishes to bring to the attention of the Executive Committee in addition to those mentioned in the 2013 Financial Statements or in the *Financial Report of the Director and Report of the External Auditor for 2013*. The 2013 Financial Statements and the comparative figures for 2013 are IPSAS-compliant.

27. The Audit Committee notes the analysis of the External Auditor and his comments, in particular that the internal control environment is adequate. There is the reference to the deficit of US\$ 2.660 million,² the expected decrease of 8% of the Program and Budget for the 2014-2015 Biennium, and his recommendation to PAHO to “take the necessary steps to ensure the continuity of its activities and projects improving the efficiency of the management and the degree of success in mobilizing resources.” The Committee looks forward to PAHO’s action plans to address this matter.

VII. MAIS MÉDICOS

28. At its meeting in November 2013, the Audit Committee received an initial presentation on the *Mais Médicos* project in technical cooperation between PAHO and the Ministries of Health of Brazil and Cuba. The Office of the Director of Administration presented a risk analysis of the project and topics such as recent press on the compensation of the Cuban doctors, the staffing of the project, audit and evaluation needs, and legal challenges were discussed. The Committee requested additional information and made a number of recommendations, including filling the necessary posts promptly, assigning additional resources to IES to increase audit coverage of the project, developing an audit map and a report on the oversight of the project, including fraud prevention (see below). The Committee also emphasized the need to have a first, fully-independent evaluation of *Mais Médicos* at the end of the first twelve months of operation.

29. At its April 2014 meeting, the Audit Committee received an update on the project, including information requested at its previous meeting, and noted progress made in filling staff positions at Headquarters and at the PAHO/WHO Representative in Brazil, showing a defined team and clear responsibilities, a plan for internal audit of the project in 2014, subject to the recruitment of the related auditor, and PASB’s intention to have an evaluation of the project in 2015.

30. The External Auditor (the Court of Audit of Spain), who participated in the meeting through teleconference, made two recommendations following his review of the project, as outlined in his Long Form Report on the 2013 Financial Statements Audit. The External Auditor recommended that “*PAHO regularly check the compliance of the critical points of Internal control Framework of Mais Médicos Project*” and that “*PAHO design a contingency plan for the Mais Médicos Project to face possible negative statements of both the Brazilian Federal Supreme Court on the constitutionality of the*

² Unless otherwise stated, all figures are expressed in United States dollars.

project, "...and the Brazilian Labor Court, on the recognition of labor rights in Brazil for Cuban doctors.....

31. The Committee will keep this topic on its future agendas.

Recommendation 4: The Committee urges management to:

- a) **develop a *Mais Médicos* contingency plan regarding all reputational risks;**
- b) **increase focus on preparative steps to conduct an independent evaluation of the *Mais Médicos* project;**
- c) **determine appropriate performance *Mais Médicos* measures;**
- d) **initiate discussions with the Brazilian authorities regarding potential *Mais Médicos* cases of fraud in order to minimize reputational risk, and**
- e) **document fully the legal risks deriving from the *Mais Médicos* project.**

VIII. PASB MANAGEMENT INFORMATION SYSTEM (PMIS)

32. The Committee was briefed on the status of the PMIS. It noted progress relating to team spirit and managerial support, budgetary management, transparency, communication and interaction with the systems integrator as well as the cautiously optimistic attitude of the managers.

33. The timeline leading up to February 2015 has no slippage time factored in and the Audit Committee considers this a risk. At the same time, the Committee acknowledged the enthusiasm and strengths of the team assigned to the project and the priority that management has placed on it.

34. The External Auditor's concerns involve the need to determine the software for the treasury module, fill posts temporarily vacated by staff assigned to the project team, and implement the project on a timely basis to streamline difficult processes and keep budget in check.

Recommendation 5: The Committee advises that executive management keep the PMIS project as a top priority, maintain strong budgetary management controls and be prepared should budget shortfall occur.

Recommendation 6: The Committee also advises keeping focus on change management and communication, and prioritizing the replacement of staff assigned to the project, including the chief accountant position, previously occupied by the current PMIS project leader.

IX. STATEMENT OF INTERNAL CONTROL

35. The Director included the usual Statement of Internal Control in the *Financial Report of the Director and Report of the External Auditor for 2013*, wherein she explains

her responsibility for internal control and the significant elements that are part of it. As in previous years, the Director acknowledges a number of weaknesses in her Statement, as well as the actions PAHO has taken or planned to address these issues. A number of these are also touched upon in this report. Her points center on the following:

- a) Corporate Administrative Systems, referring to the work being done to implement the PMIS and to the Financial Accountability Framework;
- b) Project implementation, particularly in relation to Voluntary Contributions;
- c) Succession planning for staff;
- d) Emergency response, referring to the Emergency Operations Center;
- e) Impact of the international economic environment on the budget;
- f) Funding of long-term employee liabilities; and
- g) IT security of PAHO's Headquarters Network.

36. Based on its examinations, and subject to its comments below, the Audit Committee shares the Director's confidence that "as a result of the actions taken to address the significant issues noted above, the system of internal control will continue to be strengthened." She notes "in my opinion, the Organization's system of internal control was effective throughout the financial reporting period 1 January 2013 through 31 December 2013, and remains so on the date I sign the statement."

37. The Audit Committee notes the Auditor General's acknowledgment that PASB has made progress on his advice to management to make internal controls less manual in nature, to more clearly link risks to internal controls, and more explicitly define and formalize internal controls. The Auditor General states that the PMIS should bring greater automation to internal controls, and that this will increase accuracy and efficiency in the Organization's transaction and information flow.

38. The External Auditor did not have anything to report regarding the Director's Statement on Internal Control. This is also consistent with the observations made by the Audit Committee, which fully endorses the related external and internal audit recommendations and the Director's commitment to further address identified weaknesses and ensure continuous improvement of the system of internal control.

39. The Audit Committee welcomes PAHO's progress and initiatives regarding IES findings on three outstanding internal control issues: *a)* the PMIS project should eventually permit transactions and information to flow throughout the Organization with more accuracy and efficiency, and improve the currently poor level of accounting analysis available to management; *b)* the connections between the Organization's objectives, risks, and internal controls are too often unclear; and *c)* outdated and fragmented procedural guidance leads to still inconsistent practices.

40. In the view of the Audit Committee, the Director's Statement on Internal Control reflects best practices, relies on the various oversight functions, and is consistent with its own observations.

X. REVOLVING FUND FOR VACCINE PROCUREMENT

41. The Committee received a presentation on the Revolving Fund's functioning and pricing mechanism. On the issue of evaluation of impact, the Committee was informed that the best evaluation was the eradication of polio and the elimination of congenital rubella and measles in the Americas and that the Americas region's 94% immunization coverage was the best in the world. Indeed, Member States showed their confidence in the mechanism by passing a resolution to increase the charge assessed on procurement of public health supplies.

Recommendation 7: Given the importance and size (\$550.7 million in 2013) of the Revolving Fund and the fact that it had last been audited in 2009, the Committee urges that IES be asked to audit the fund in the upcoming year.

XI. ETHICS AND FRAUD

42. The Audit Committee received information on the table of thefts and losses and recoveries thereof, the declaration of interests questionnaire, the draft brochures on conflicts of interest, gifts and hospitality, as well as employment activities outside PAHO. However, the Committee does not receive information and statistics on the overall cases handled by the Ethics Office, including the more serious investigations undertaken.

Recommendation 8: The Committee requests that the Ethics Office provide it information on all significant cases it processes, both in terms of statistics and substance, to enable it to provide proper advice to management and the Executive Committee.

Recommendation 9: The Committee urges the Ethics Office to promptly issue the declaration-of-interests questionnaire as well as the brochures that provide guidance to staff on such matters as conflicts of interest, gifts and hospitality, and staff employment activities outside PAHO. The Committee also suggests that the Ethics Office refer in such cases to similar documents produced by other UN and international organizations, for benchmarking and coherence purposes.

XII. SELF-ASSESSMENT

43. The audit committee conducted the self-assessment of its activities for the second consecutive year, having introduced it in May 2013. The self-assessment was modelled after that of WHO, which is based on best practices, and the Committee benchmarked its activities against the United Nations Joint Inspection Unit's report on "The Audit Function in The United Nations System." With one exception, the self-assessment shows

that the relationship between PAHO and its Audit Committee is in line with best practices.

44. The exception relates to the best practice requirement that the “Chairs of the Audit Committee and the Executive Committee and the other non-executive members consult widely before making recommendations on membership of the Committee.” The Audit Committee was not consulted with regard to the recommendation to the Executive Committee on the appointment of the third member of the Audit Committee, in view of the end of the four-year first term of office of the initial member in June 2014. This is reflected in Paragraphs 6-8 above, where recommendations are also made for consideration by the Executive Committee and the Director.

XIII. CONCLUSION

45. The Audit Committee appreciates the full cooperation of PAHO management and is satisfied that progress continues to be achieved in many of the Organization’s activities. The Audit Committee will pursue its mandate and follow up on the issues raised in its reports—in particular, the introduction of a PMIS, the integration of risk management in its processes, the *Mais Médicos* project in Brazil, Evaluation, and Ethics.

LIST OF AUDIT COMMITTEE’S RECOMMENDATIONS

Recommendation 1: The Audit Committee recommends that: a) that the Executive Committee review the appointment rules and clarify the criteria and process for selecting Audit Committee Members. Among others, this should include the time period that an eligibility list remains valid; b) proposed candidates be selected through an open and recent competition; and c) in line with best practice, the Audit Committee be consulted before making recommendations to fill prospective membership vacancies.

Recommendation 2: The Audit Committee encourages PAHO to increase focus on building an evaluation culture throughout the Organization, to assign adequate human and financial resources to the coordination of this Organization-wide function, and to consider conducting independent evaluations of large operations/projects, e.g., *Mais Médicos*.

Recommendation 3: The Audit Committee recommends that PAHO fully integrate its ERM approach into the Organization’s processes, by setting timely objectives, and developing a timeline for achieving results.

Recommendation 4: The Committee urges management to:

- a) develop a *Mais Médicos* contingency plan regarding all reputational risks;
- b) increase focus on preparative steps to conduct an independent evaluation of the *Mais Médicos* project;
- c) determine appropriate performance *Mais Médicos* measures;

- d) initiate discussions with the Brazilian authorities regarding potential *Mais Médicos* cases of fraud in order to minimize reputational risk, and document fully the legal risks deriving from the *Mais Médicos* project.

Recommendation 5: The Committee advises that executive management keep the PMIS project as a top priority, maintain strong budgetary management controls and be prepared should budget shortfall occur.

Recommendation 6: The Committee also advises keeping focus on change management and communication, and prioritizing the replacement of staff assigned to the project, including the chief accountant position, previously occupied by the current PMIS project leader.

Recommendation 7: Given the importance and size (\$550.7 million in 2013) of the Revolving Fund and the fact that it had last been audited in 2009, the Committee urges that IES be asked to audit the fund in the upcoming year.

Recommendation 8: The Committee requests that the Ethics Office provide it information on all significant cases it processes, both in terms of statistics and substance, to enable it to provide proper advice to management and the Executive Committee.

Recommendation 9: The Committee urges the Ethics Office to promptly issue the declaration-of-interests questionnaire as well as the brochures that provide guidance to staff on such matters as conflicts of interest, gifts and hospitality, and staff employment activities outside PAHO. The Committee also suggests that the Ethics Office refer in such cases to similar documents produced by other UN and international organizations, for benchmarking and coherence purposes.

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