

MUNICIPAL YEAR 2016/17 REPORT NO. 90

MEETING TITLE AND DATE:

Audit & Risk Committee
29 September 2016

REPORT OF:

Director of Finance,
Resources and Customer
Services

Agenda – Part: 1	Item: 5
Subject: 2016/17 Audit and Risk Management Service Progress Report	
Wards: All	
Cabinet Member consulted:	

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1. EXECUTIVE SUMMARY

- 1.1 This report summarises the work that the Audit and Risk Management Service has undertaken for the period 1 April to 19 September 2016.
- 1.2 Progress has been made with delivering the 2016/17 internal audit plan, with 47% of reviews having commenced. Of these, 4% have been finalised.
- 1.3 Tracking of recommendation has confirmed that managers have implemented 36% of high priority and 41% of medium priority recommendations which were targeted for implementation by 1 September 2016.
- 1.4 A summary of proactive, reactive and preventative counter-fraud work that has been undertaken by the Counter Fraud Team is reported.
- 1.5 Details of performance measures for the internal audit service are also presented.

2. RECOMMENDATIONS

- 2.1 To note the progress made in delivering the Audit and Risk Management Service's 2016/17 work plan and the outcomes achieved to date.
- 2.2 To note managers' progress with the implementation of internal audit recommendations.

3. BACKGROUND

- 3.1 The Audit and Risk Management Service carries out its duties in accordance with appropriate professional standards, including the Public Service Internal Audit Standards (PSIAS). These standards require regular reporting of progress with planned activities to senior managers and the Audit Committee.
- 3.2 The Internal Audit Plan for 2016/17 was submitted to and agreed by the Audit & Risk Management Committee on 3 March 2016.
- 3.3 This report summarises the work completed by the Audit and Risk Management Service (ARMS) between 1 April 2016 and 19 September 2016.

2016/17 Audit and Risk Management Service Progress Update

Internal Audit

- 3.4 During the period 1 April 2016 to 19 September 2016, the Internal Audit team has commenced 32 assignments (47% of the current plan) of which 3 (4%) have been completed. The following table provides a summary of the progress made in delivering the 2016/17 Internal Audit Plan.

Table 1: 2016/17 Internal Audit Plan Progress

	Number of Assignments
Agreed by Committee on 3 March 2016	71
Added to Plan	6
Cancelled/deferred	- 9
Total	68
Planning	17 (25%)
Fieldwork	12 (18%)
Completed	3 (4%)
Not Started	36 (53%)
Total	68

Appendix 1 provides a more detailed analysis of the status of each review.

Changes to the 2016/17 Internal Audit Plan

- 3.5 Since the audit plan was approved by Audit & Risk Management Committee in March 2016, three assignments have been added and

nine reviews have been deferred/cancelled. Details of all changes to date are shown in Appendix 2.

- 3.6 Deductions have been required to achieve savings in the cost of internal audit services, as a contribution to the Council's overall savings target. In choosing audits to reduce in scope or remove from the plan, consideration has been given to alternative approaches with which to achieve assurance, placing reliance on other sources of assurance and changes in the risk exposure for service areas since planned audits were first identified. The decision has been made in consultation with the Assistant Director for Finance, Assistant Director for Legal & Governance and Assistant Director for Operational and Assessment Hubs and agreed by the Director of Finance and Chief Executive. Details of changes to achieve savings are provided in Table 2. These will reduce the plan by 200 days and should save £70k on the original allocation of audit work to PwC.

Table 2: Summary of key changes to the 2016/17 Audit Plan:

Risk Area/Audits	Dep.t	Plan Days	IH / PwC	Change Days	Comments
Total		390		-200	-15.0%
Commissioning hub	Cross Cutting	15	PwC	-15	Defer to 2017/18
Assessment hub	Cross Cutting	15	PwC	-15	Hub audits to be undertaken as end to end review of key services.
Corporate landlord responsibilities - council housing	R&E	15	IH	+5	Homelessness improvements to be followed up (Temporary accommodation audit deleted)
Processes for leavers	CEx	10	IH	-10	Audit work undertaken during 2015/16
Temporary accommodation	HHASC	15	IH	-15	Management actions from 2015/16 audit to be covered in an audit of Corporate landlord responsibilities
Financial management information	FRCS	10	PwC	-10	Cover under hub end-to-end audit
Capital grants for maintenance	SCS	10	IH	-10	SCS management no longer see this as a risk area
Contracts register	FRCS	15	IH	-15	Covered during 2015/16 review of procurement
Contract management for HHASC	HHASC	30	PwC	-5	Reduce scope by 5 days
Contract management for SCS	CS	30	PwC	-30	Combine with capital expenditure audit, to be undertaken by in house team
Capital projects	CS	15	IH	+10	
Meridian water	R&E	10	PwC	-10	Transfer to BDO

Risk Area/Audits	Dep.t	Plan Days	IH / PwC	Change Days	Comments
Deputyship and appointeeships	FRCS	15	IH	-15	Defer to 2017/18 after new system has been set up
Continuous audit monitoring	FRCS	200	PwC	-65	Reduce from 3 to 2 cycles

Update on No assurance reports

3.7 In line with Members request at the July 2016 Audit & Risk Management Committee meeting, officers responsible for the following 2015/16 audits assessed as 'No' assurance have been invited to attend the meeting to provide updates on the agreed action plans from the audits.

- Payments to Families with No Recourse to Public Funds
- Private Sector Leasing
- IT Disaster Recovery

3.8 **Payments to Families with No Recourse to Public Funds**

The numbers of households who have needed to be supported as having 'No Recourse to Public Funds' (NRPF) has been steadily increasing over the last five years. These households have no entitlement to receive benefits and are prohibited from employment. They will generally be in a situation where they are within an Appeal process with the Home Office regarding their right to continue living in the UK. The NRPF population is predominantly based in the London area and particularly in those London boroughs where there is a more diverse population. Councils receive no compensation payments from government for their expenditure on NRPF households. Expenditure is largely on accommodation costs and subsistence payments and is primarily designed to avoid the family becoming destitute. The length of time that NRPF households can be dependent upon the local authority can vary from 2 – 5 years, the timescale being entirely dependent on the decision-making of the Home Office/Border Agency.

Children's Services requested that an Audit be undertaken of NRPF processes, in order to establish whether they were fit for purpose and/or whether there were different approaches being employed successfully elsewhere. The Audit Report has proved to be helpful in identifying L.B. of Lewisham as an exemplar, where by recently adopting a different approach, for a comparatively modest investment, savings could potentially be achieved. The key change introduced in Lewisham was the involvement of an 'Anti-Fraud' officer at an early stage of their screening process with NRPF households; this member

of staff being able to access information that neither social workers nor housing officers would be able to view.

As a consequence, in Enfield, our 'Counter Fraud team' undertook a five week pilot exercise with the Children's Services team between May 2016 - June 2016. During the pilot, NRPF households presenting as destitute completed NRPF application forms which were then forwarded to Counter Fraud to undertake credit and other checks. During the exercise 14 forms were returned and assessed by Counter Fraud, with support being denied to two families as a result of the information returned. A further family presented but left after being given a form and another is in the process of being denied assistance. Using NRPF Network figures, denying services to each family has saved the London Borough of Enfield approx. £30,000 per annum. It has therefore been agreed that an additional investigator will be recruited, funded for an initial 6-month period. The post will be reviewed in January 2017, approximately half way through the contract, to ascertain if the post is on target to realise the anticipated savings. The investigator will also review the existing caseload of NRPF families which currently stands at around 80. The scope of the investigation work will be to verify the information provided, focussing on the families' accommodation situations and whether they have any undeclared income.

3.9 Private Sector Leasing

In June 2016 Internal Audit provided a report that outlined a number of areas in Private Sector Leasing (PSL) that were considered as risks to the delivery of the service. The review identified one critical, one medium and six medium risks which meant that the audit has been classified as No Assurance. The critical risk finding related to a backlog of gas safety inspections which was transferred under Enfield 2017 to Business Support and formed part of the Operational Hub, considered critical because of the risk of death to a tenant.

The report outlined a series of recommendations to improve the service, and action has been undertaken to address these, including establishing a Compliance Unit within Council Housing, which would co-ordinate inspections of Council Housing Gas Safety Certificates and those non council housing units in PSL, Private Leased Annex (PLA) and Nightly Paid Leased Accommodation (NPLA). The Unit is in the process of recruiting resources to deliver this service but staff have been seconded to the team to start chasing the backlog that currently exists in PSL.

Additionally the team have put in place improved processes for the PSL, PLA and NPLA units to ensure the landlord accepts responsibility for providing gas safety certificates sooner or face legal

action. Access to PSL by tenants has also been identified as an issue and this is being addressed through the tenancy agreement and early termination if access is refused. The Hub will continue to manage gas safety inspections until the backlog has been addressed and the Compliance Unit is fully established.

An additional risk identified by the audit included a number of missing leases, which have all now been located and the procurement team is checking that all amounts outstanding have been paid.

3.10 **IT Disaster Recovery**

The 2015/16 internal audit of IT Disaster Recovery identified seven high risk findings, which meant that it was not possible to give any assurance as to whether the Council's IT infrastructure and applications could be adequately recovered in the event of a significant disruption.

Since the audit, the managed facility provided by the previous outsourcer has been replaced and a new facility aligned to the Council Business Continuity Strategy is being constructed, covering a number of key systems for which no other resilience is practicable. During this build it has become apparent that the Council's systems cannot be recovered within the recovery time (how long to recover) and recovery point (how far back you need to go) objectives requested by some business areas, and this has been fed back to the Emergency Planning and Business Continuity group. A test of the new facility is planned for late October/early November which will demonstrate that recovery can be successfully undertaken and give a baseline for recovery time and recovery point, which will then allow the Council to decide if it wishes to accept this level of service or make further investment to improve it.

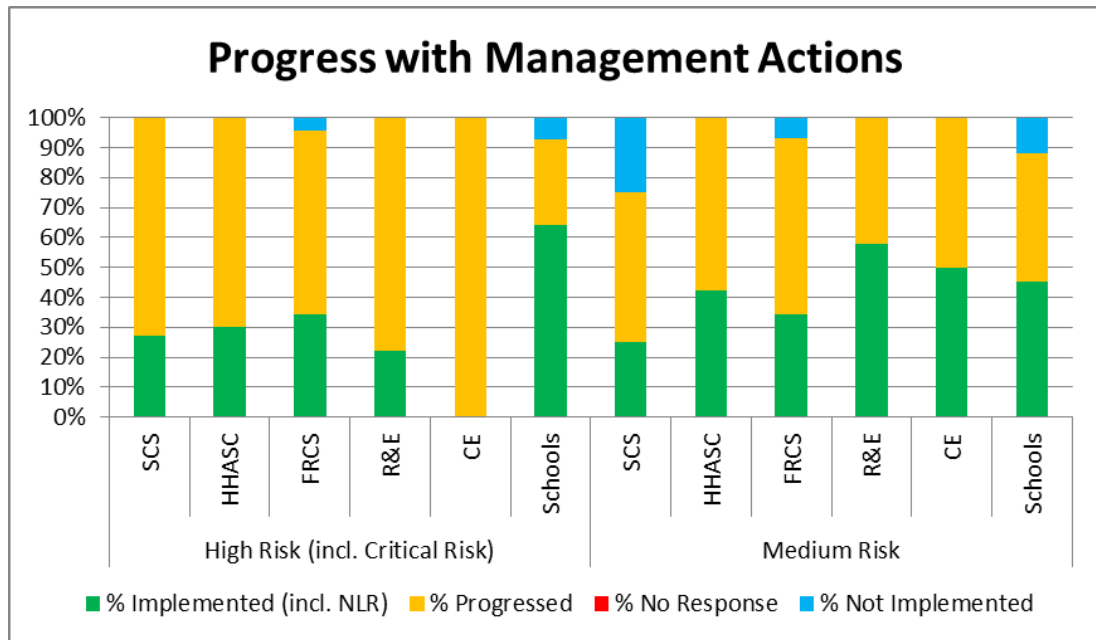
Managers' progress with implementation of recommendations

3.11 The Internal Audit team is responsible for tracking managers' progress with the implementation of internal audit recommendations.

3.12 The results of follow-up work relating to recommendations that were due to be implemented by 1 September 2016 are summarised in the chart below. 264 recommendations were tracked, including one relating to a critical risk, 98 relating to high risk and 165 with medium risk rating. Overall, 36% of the high priority recommendations followed up have been fully implemented along with 42% of the medium priority actions. One critical risk action relating to the implementation of gas

certificates, which was due to be implemented by the end of June, has progressed but is not yet fully implemented.

Chart 1: Managers' progress with the implementation of internal audit recommendations



3.13 Two high risk recommendations have not been implemented by the target date. Details are provided in Table 3:

Table 3: Analysis of high risk recommendations which are not implemented

Dept / Audit	Recommendation	Management Comment	Target Date
FRCS / Corporate Estate	2 a) The contracting situation regarding Spencer Craig and Knight Frank should be resolved, contracts signed and sub-contracting arrangements agreed to ensure the Council receives effective service delivery. Where delays are caused by the provider, the Council should require the provider to reimburse the Council for officer time spent liaising with Spencer Craig and Knight Frank. b) GVA should commence performance reporting on the full portfolio once the contracting situation has been resolved, according to the format determined by the Council.	A decision is still to be made by senior management with regards to extending the contract with GVA. This is impacting on agreeing sub contracts with SCP & KF.	01 Sept 16

Dept / Audit	Recommendation	Management Comment	Target Date
FRCS / Management of Property Leases	a) The Council should ensure that the new contractual arrangement with GVA is properly documented and signed. b) The contract should require that any future arrangement for the management of the Council's properties, for example through sub-contracting or engaging with other contractors, should comply with Contract and Property Procedure Rules (CPRs and PPRs to ensure that best value is obtained.	A decision is still to be made by senior management with regards to extending the contract with GVA. This is impacting on agreeing sub contracts with SCP & KF.	27-Oct-15, revised to <u>01-Oct-16</u>

Counter Fraud

3.14 The Counter Fraud team continues to deliver good outcomes. By 31 August 2016, the following had been achieved:

Table 4: Summary of Counter Fraud Achievements.

Investigation type		Annual target	Achieved as at 31 August 2016
Council housing recoveries		75	19 (£342,000)
Temporary accommodation recoveries		15	1 (£10,000)
Savings* from frauds prevented:			
Investigation	Council tax support		£39,109
	Housing Benefit		£179,957
	Other Fraud		<u>£132,772</u>
	Sub total	500,000	£351,838
Prevention	NRPF		£49,200
	RTB		<u>£171,500</u>
	Sub total	450,000	£220,700
Total		£950,000	£572,538

**Savings include overpayments recovered, receipts from proceeds of crime, or the estimated value of losses prevented by the detection and interception of fraud and improvement of controls*

3.15 For further detail of the Counter Fraud team's workload and the outcomes achieved to date, please see Appendix 3.

3.16 One new whistle blowing allegation has been received since 1 April 2016.

Insurance and Risk Management Service

3.17 The Insurance and Risk Management Team has continued to actively engage with directors and assistant directors across the Council, to promote and facilitate implementation of the Risk Management Strategy. Refreshed departmental and strategic risk registers are being reported separately.

Quality Assurance

3.18 The Internal Audit Quality Assurance Improvement Programme (QAIP) is designed to provide reasonable assurance to the stakeholders of the Council that Internal Audit:

- Performs its work in accordance with the Internal Audit Charter, which is consistent with the Public Sector Internal Audit Standards (PSIAS).
- Operates in an efficient and effective manner.
- Is adding value and continually improving Internal Audit operations.

Internal Quality Assessment

3.19 The performance of the Internal Audit service for 2016/17 to 19 September 2016 is shown in the following table:

Table 5: Internal Audit Quality Assurance Measures

KPI/quality metric	Target	Actual
Days from end of fieldwork to issue of draft report	15	3
Days from issue of draft report to receipt of management comments	15	2
Days from receipt of management comments to issue of final report	10	2
Survey responses	80%	-
Terms of reference reviewed and approved by the Head of Internal Audit & Risk Management (HIARM)	100%	100%
Supervision of engagements	100%	100%
Draft report reviewed and approved by the HIARM	100%	100%
Final report reviewed and approved by the HIARM	100%	100%

4. ALTERNATIVE OPTIONS CONSIDERED

There are no other options which can be considered as these matters need to be reported to the Audit Committee.

5. REASONS FOR RECOMMENDATIONS

These items are being brought to the attention of the Audit Committee in line with the requirements of the Accounts and Audit Regulations 2011.

6. COMMENTS OF THE DIRECTOR OF FINANCE, RESOURCES AND CUSTOMER SERVICES AND OTHER DEPARTMENTS

6.1 Financial Implications

There are no specific financial implications relating to this report. Any financial implications that may arise from the audit reports are such that they will be dealt with as part of the action plans of those reports.

6.2 Legal Implications

6.2.1 The Accounts and Audit (England) Regulations 2011 (“the Regulations”) have established requirements related to systems of internal control and the review and reporting of those systems. In terms of Section 4(2) of the Regulations, the Council must conduct a review at least once in a year of the effectiveness of its system of internal control. Section 111 of Local Government Act 1972 (“the Act”) gives the Council the power to do anything which is coincidental to the discharge of its functions.

6.2.2 The main purpose of the Regulations is to provide for greater accountability, transparency and openness in the provision of information and providing for improved access to accounts by electors, and to encourage consistent standards by requiring proper accounting practices to be followed, and by encouraging authorities to take corporate responsibility for their decisions.

6.2.3 Section 4(3) requires the Council to have its review considered by members meeting as a whole or by a committee. This report has been completed as part of the reporting process and in accordance with the above Act and Regulations.

6.3 Property Implications

There are no additional specific property implications that have not already been highlighted within the internal audit reports referred to in this report.

7 KEY RISKS

Any large, complex organisation needs to have a well-established and systematic risk management framework in place to identify and mitigate the many risks it may face. Enfield Council has such a system, and as part of that, individual internal audit reports document the specific risks that arise from the findings of the review. These are addressed by mitigating actions agreed by appropriate managers which are then monitored in accordance with target implementation dates. This report forms a part of that risk management and governance process.

8 IMPACT ON COUNCIL PRIORITIES

8.1 Fairness for All

An effective Internal Audit service helps to provide assurance over any risks to services and other Council activities that might adversely affect the delivery of high quality, affordable, accessible services to all residents.

8.2 Growth and Sustainability

An effective Internal Audit service will help the Council achieve its objectives in the area of growth and sustainability.

8.3 Strong Communities

An effective Internal Audit service will help the Council achieve its objectives in the area of strong communities.

9 EQUALITIES IMPACT IMPLICATIONS

Corporate advice has been sought in regard to equalities and an agreement has been reached that it is not relevant or proportionate to carry out an equalities impact assessment/analysis for this report.

10 PERFORMANCE MANAGEMENT IMPLICATIONS

An effective internal audit service is an essential part of the performance management of the Council's services and activities.

11 HEALTH AND SAFETY IMPLICATIONS

There are no direct health and safety implications arising directly from this report.

12 HR IMPLICATIONS

There are no direct HR implications arising from this report.

13 PUBLIC HEALTH IMPLICATIONS

Items summarised in this report do not have a direct impact on the health and well-being of the public in Enfield.

Background Papers

None.

Appendix 1: Overview of Progress against the 2016/17 Internal Audit Plan

Plan Ref	Change	Area	Audit	Audit team	Progress	Overall Assurance	Recommendations					
							Critical	High	Medium	Low	Advisory	Total
Cross Cutting												
1		Cross Cutting	Hub process - TBC	PwC	Not yet started	-	-	-	-	-	-	-
2		Cross Cutting	Hubs process - Requests for Funding	PwC	Fieldwork in progress	-	-	-	-	-	-	-
3	-1	Cross Cutting	Commissioning hub	PwC	Deferred	-	-	-	-	-	-	-
4	-1	Cross Cutting	Assessment hub	PwC	Deleted - Combined with Hub process audit	-	-	-	-	-	-	-
5		Cross Cutting	Benefits realisation	PwC	Planning	-	-	-	-	-	-	-
6		Cross Cutting	Privacy impact assessments in new systems	PwC	Fieldwork in progress	-	-	-	-	-	-	-
	+1	Cross Cutting - New	Risk Management	PwC	Not yet started	-	-	-	-	-	-	-
		Total										
Chief Executive												
7		Chief Exec's	Process for transfer of duties when people leave	IH	Complete	N/A	N/A	N/A	N/A	N/A	N/A	N/A
8		Chief Exec's	Schools personnel service management	IH	Not yet started	-	-	-	-	-	-	-
		Total				-	-	-	-	-	-	-
Regeneration & Environment												
9		R&E	Corporate landlord responsibilities for council housing	IH	Not yet started	-	-	-	-	-	-	-
10		R&E	Void property management	IH	Planning	-	-	-	-	-	-	-
11		R&E	Preparedness for changes in government legislation	IH	Fieldwork in progress	-	-	-	-	-	-	-
12		R&E	Capital Expenditure Management (Major Works Contracts)	IH	Fieldwork in progress	-	-	-	-	-	-	-
13		R&E	Income management	IH	Not yet started	-	-	-	-	-	-	-
14		R&E	Contract management	IH	Fieldwork in progress	-	-	-	-	-	-	-
15		R&E	Procurement of construction/maintenance contracts	IH	Fieldwork in progress	-	-	-	-	-	-	-
16		R&E	Broomfield house	IH	Planning	-	-	-	-	-	-	-
17		R&E	Regeneration and housing projects - Ponders End	PwC	Not yet started	-	-	-	-	-	-	-
18		R&E	LVHN	PwC	Planning	-	-	-	-	-	-	-
19		R&E	Transport for vulnerable people	IH	Planning	-	-	-	-	-	-	-
20		R&E	Cycle Enfield	PwC	Not yet started	-	-	-	-	-	-	-
21		R&E	CIL	IH	Fieldwork in progress	-	-	-	-	-	-	-
	+1	R&E - New	NTSB Grant certification	IH	Complete	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	+1	R&E - New	Rogue Landlords Grant Certification	IH	Complete	N/A	N/A	N/A	N/A	N/A	N/A	N/A
22	-1	R&E	Meridian Water	PwC	Cancelled	-	-	-	-	-	-	-

Plan Ref	Change	Area	Audit	Audit team	Progress	Overall Assurance	Recommendations					
							Critical	High	Medium	Low	Advisory	Total
		Total				-	-	-	-	-	-	-
Health Housing and Adult Social Care												
23		HHASC	Establishments and providers	IH	Not yet started							
24	-1	HHASC	Temporary accommodation	IH	Combined with Another	N/A	N/A	N/A	N/A	N/A	N/A	N/A
25		HHASC	Public health management	IH	Not yet started	-	-	-	-	-	-	-
26		HHASC	Income management for service charges to CCG/Health Trust/other organisations (for access)	IH	Not yet started	-	-	-	-	-	-	-
27		HHASC	Market facilitation (per statutory duties under the Care Act)	PwC	Not yet started	-	-	-	-	-	-	-
28		HHASC	Contract management for HHASC contractors	PwC	Planning	-	-	-	-	-	-	-
29		HHASC	Brokerage	IH	Not yet started	-	-	-	-	-	-	-
30		HHASC	Re-provision contract procurement	IH	Not yet started	-	-	-	-	-	-	-
31		HHASC	Mental health adults services	IH	Not yet started	-	-	-	-	-	-	-
32		HHASC	Multi agency safeguarding hub (MASH)	IH	Not yet started	-	-	-	-	-	-	-
33		HHASC	Enablement	IH	Not yet started							
		Total										
Finance, Resources and Customer services												
34		FRCS	Gateway Hub	PwC	Not yet started	-	-	-	-	-	-	-
35		FRCS	Corporate landlord responsibilities management through Atrium	IH	Planning	-	-	-	-	-	-	-
36		FRCS	Facilities management	IH	Planning	-	-	-	-	-	-	-
37		FRCS	Housing Allocations	IH	Planning	-	-	-	-	-	-	-
38	-1	FRCS	Financial management information for departments following movement to hubs,	PwC	Combined with Another	-	-	-	-	-	-	-
39		FRCS	Financial management of culture business	IH	Not yet started	-	-	-	-	-	-	-
40		FRCS	Mayors accounts	IH	Planning	-	-	-	-	-	-	-
41		FRCS	Management of significant contracts	PwC	Planning	-	-	-	-	-	-	-
42		FRCS	Procurement cards	IH	Not yet started	-	-	-	-	-	-	-
43	-1	FRCS	Deputyship and appointeeship service	IH	Deferred	N/A	N/A	N/A	N/A	N/A	N/A	N/A
44	-1	FRCS	Contracts register	IH	Cancelled	N/A	N/A	N/A	N/A	N/A	N/A	N/A
		Total										
Key Financial Systems												
45		FRCS	CAM (including housing rents)	PwC	Planning	-	-	-	-	-	-	-
		Total										
IT Assurance												
46		FRCS	IT transformation and controls assurance	PwC	Planning							

Appendix 2: Changes to the 2016/17 Internal Audit Plan

Area	Audit	Movement	Explanation
FRCS	IT audits	2 Added	Some of the planned 110 days for IT audit has been allocated among 3 audits in consultation with the Director of Finance, Resources and Customer Services and the Head of ICT.
Cross cutting	Risk Management	Added	A regular review of risk management is required by Public Sector Internal Audit Standards.
Children's Services	Recruitment	Added	Concerns raised by management over recruitment procedures. Substitutes for removal of contract management audit
Various	Various – see table 2	9 Removed	Audit work reduced to achieve Council savings.
Regeneration & Environment	National Trading Standards Board Grant claim	Added	Need for grant claim certification identified by management
Regeneration & Environment	Rogue Landlord grant usage certification	Added	Need for grant usage certification identified by management

Appendix 3: Counter Fraud Team summary of corporate caseload (1 April 2016 – 31 August 2016)

Investigation Type	Current Investigation Caseload	Outcomes on completed cases since 1 st April 2016						
		Resignation	Dismissal	Disciplinary	Other*	Pending prosecution	No Further Action	Reports Issued
Employees	4	3	1			1		1
Members								
Misappropriation of client funds	2							2
Direct Payments	1						1	
Breach of Financial Regulations (Schools)	1							
School Admissions								
Confiscation / Financial investigation	1							
Theft	1							
Procurement	3							
Fraud	4							
Local Taxation Fraud	26				22	1	12	
Proactive Exercises	4							
No Recourse to Public Funds	4				3		2	
Right to Buy	15				2			20
Total	66	3	1	0	27	2	15	23

Other outcomes include:

	Number of cases	Outcome
Local Taxation Fraud	22	16 Council Tax overpayment invoices raised, 4 Council Tax Support Scheme Penalties levied, 1 Single Person Discount removed and 1 Small Business Rate Relief cancelled.
No Recourse to Public Funds	3	Support not approved/paid.
Right To Buy	2	RTBs stopped.