CITY AUDITOR'S OFFICE

# Wireless Telecommunications

**February 14, 2012** **AUDIT REPORT NO. 1205**

**CITY COUNCIL**
Mayor W.J. “Jim” Lane
Lisa Borowsky
Suzanne Klapp
Robert Littlefield
Ron McCullagh
Vice Mayor Linda Milhaven
Dennis Robbins

February 14, 2012

Honorable Mayor and Members of the City Council:

Enclosed is the audit report, *Wireless Telecommunications.* The City's Information Technology Department is responsible for administration of the City's wireless services.

This audit found that generally there are sufficient controls to ensure compliance with City policies for wireless telecommunication devices, and the City's costs have declined in each of the past three years. However, City policies may not have kept pace with changes in technology and can be streamlined to make them easier to maintain. As well, limited management analysis is possible using the current Wireless Tracking System reports.

If you need additional information or have any questions, please contact me at (480) 312-7867.

Sincerely,

Sharron Walker

Sharron Walker, CPA, CFE
City Auditor

**Audit Team:**

Joyce Gilbride, CPA, CIA – Assistant City Auditor
Joanna Munar, CIA – Senior Auditor

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# EXECUTIVE SUMMARY

This audit of *Wireless Telecommunications* was included on the Council-approved fiscal year 2011/12 Audit Plan to review compliance with City policies for wireless telecommunication devices, including justification of need, costs, and actual use.

The City's wireless telecommunications are centrally managed by the Information Technology Department which has responsibility for:

1) maintaining justifications for wireless devices, placing orders with the appropriate vendors, and distributing the devices;
2) separating and distributing monthly wireless usage and charges to City divisions;
3) reconciling and preparing monthly wireless vendor payments; and
4) maintaining device activity in the Wireless Tracking System.

Overall, our testing did not identify any significant non-compliance with City policies regarding wireless device issuance and use. The documentation was sufficient to verify that 1) requests for devices are properly authorized and includes justification based on a stated business need; 2) wireless service is terminated timely when an employee leaves employment; and 3) surplus or broken wireless devices are disposed properly. In addition, the IT Department periodically reviews alternative wireless service plans and pricing to ensure cost-effective pricing is obtained through state and other contracts.

However, City policies have not kept pace with changes in technology pricing and City practices. For example, the current practice requiring employees to identify and reimburse the City for personal cell phone calls is not cost effective, recovering about $1,600 in the last two years. Also, the Wireless Tracking System facilitates monthly billing, but does not provide support for management analysis for other purposes.

## BACKGROUND

The City of Scottsdale provides wireless devices, including cell phones and BlackBerrys, to certain employees to conduct City business while out of the office. These devices are provided to facilitate communication when employees are away from their desks to improve efficiency, allow quick response during emergency situations, and improve overall safety for citizens and employees. City Administrative Regulations require all wireless devices to be justifiable under at least one of the following business needs:

- **Public/Personal Safety** – The user requires immediate direct communication with local police, fire and/or emergency medical units or agencies in order to provide for the safety of citizens or employees.
- **Accessibility** – The user requires immediate direct communication to conduct urgent city business and there is typically no access to a conventional telephone, or it will be more cost effective than the employee seeking alternative methods of completing the task.
- **Responsiveness** – The user requires immediate direct communication to conduct urgent city business to ensure responsiveness to operational and/or support functions.
- **Volume** – The volume of time-sensitive e-mail the user receives or sends while out of the office is high.

As shown in Table 1, as of November 30, 2011, the City has issued 597 cell phones, and 104 BlackBerrys compared to almost 2,300 full-time employees. The City has not yet issued "smartphones."[1] However, the Police Department is currently conducting a pilot program to evaluate their potential applications.

**Table 1. City-Issued Cell Phones and BlackBerrys by Division**

| Division | Number | | | FY 2011/12 Budgeted FTE* | Phones/FTE Ratio |
|---|---|---|---|---|---|
| | Cell Phones | BlackBerrys | Total | | |
| Public Safety – Police | 183 | 36 | 219 | 673 | 33% |
| Public Safety – Fire | 34 | 22 | 56 | 257 | 22% |
| Public Works | 147 | 2 | 149 | 294 | 51% |
| Community Services | 95 | 1 | 96 | 286 | 34% |
| Community & Econ Dev | 54 | 21 | 75 | 201 | 37% |
| Water Resources | 66 | 6 | 72 | 202 | 36% |
| Other** | 18 | 16 | 34 | 358 | 9% |
| **Totals** | **597** | **104** | **701** | **2,271** | **31%** |

*- Full time equivalent employees.
** Includes Charter Offices, City Council, Finance & Accounting, and Administrative Services.

**SOURCE:** Wireless Tracking System Data and Adopted FY 2011/12 Budget - Authorized Positions by Division

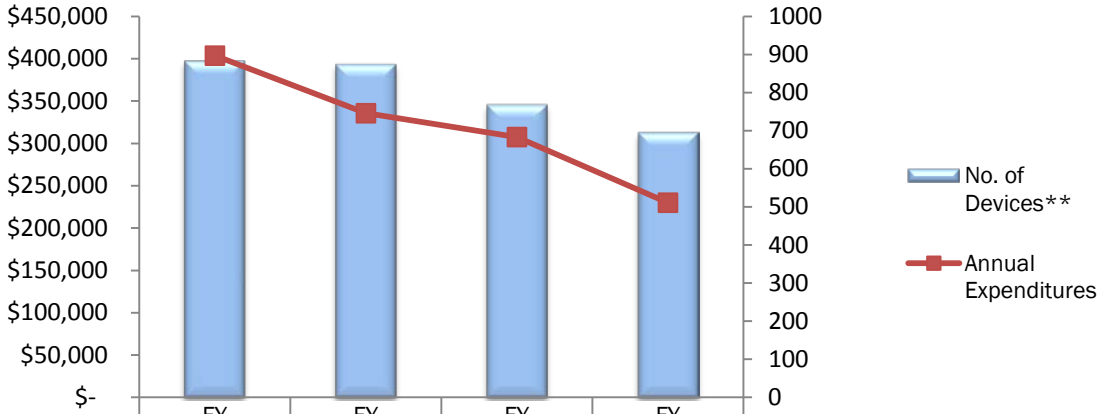
[1] Cell phones that include advanced connectivity to run applications such as global positioning system navigation.

Together, the Police and Fire departments have the largest number of devices (275), but a combined phone/staff ratio of only 30%. The area with the highest phone/staff ratio is Public Works, at 51%. In this division, positions with City-issued phones typically work in the field, such as street operations, traffic signals, facilities management, and capital project management.

Some cell phones are not assigned to a specific user and instead are indentified for shared use. These are particularly common in service areas that require certain staff to be available for on-call duty, such as Parks & Recreation and Fleet Maintenance. For example, multiuse phones in Parks & Recreation are assigned to the aquatics, irrigation, recreation, and maintenance service areas.

As shown in Figure 1, cell phone and BlackBerry expenditures declined from approximately $404,000 in fiscal year (FY) 2008/09 to approximately $308,000 in FY 2010/11. As of December 2011, mid-point in the current fiscal year, cell phone expenditures totaled approximately $115,000. If expenditures continue at this pace, they will potentially reach $230,000 at fiscal year-end.

**Figure 1. City-wide Cell Phone/BlackBerry Statistics**




| | FY 2008/09 | FY 2009/10 | FY 2010/11 | FY 2011/12* |
|---|---|---|---|---|
| No. of Devices** | 883 | 874 | 768 | 695 |
| Annual Expenditures | $403,696 | $335,681 | $307,542 | $230,000 |

* Forecast based on actual expenditures of $114,958 at December 31, 2011.
** Number of devices billed through July wireless journal entry of each fiscal year.

**SOURCE:** SmartStream General Ledger Detail for Account 52225, *Cellular Phones*, and monthly wireless journal entries prepared by Information Technology.

Although a historical count of cell phone and BlackBerry inventory was not readily available, we developed a comparison using the number of billed devices in July of each fiscal year. As shown in Figure 1, the decline in expenditures seems to be attributable to the reduction in staff with wireless devices as well as other efforts to reduce spending.

*Centralized Management*

Technology Infrastructure Support, part of the Information Technology (IT) Department, is responsible for the City's voice and data infrastructure, including all telephones, computer systems, radio systems, network and fiber-based storage devices, and the underlying wired and wireless network required for operation. Specific to the responsibility for wireless telecommunication devices is:

1) maintaining justifications for wireless devices, placing orders with the appropriate vendors, and distributing the devices;
2) separating and distributing monthly wireless usage and charges to City divisions;
3) reconciling and preparing monthly wireless vendor payments; and
4) maintaining device activity in the Wireless Tracking System (WTS).

In approximately 2002, City technology staff developed the WTS, to provide monthly monitoring and billing by device. The WTS electronically tracks the wireless device justification forms and Wireless Service Use Agreements in addition to each device's assignment history. Most City departments have designated a wireless coordinator to manage their telecommunication data in the WTS. The WTS provides reports for management review and monitoring of employee cell phone and BlackBerry use, but it is not currently designed to track the City's iPads or wireless modems.

Monthly, the IT liaison emails notification to department coordinators and managers that usage reports are available in the WTS; the reports provide as much as 12 months' usage data. Administrative Regulation (AR) 107, *Cellular Telephone Usage*, requires the department coordinator to distribute monthly usage reports to device users within 3 days of receipt. In turn, those employees must review their monthly usage reports within 3 days of receipt to identify personal calls or any billing issues. Device users' management is responsible for reviewing the reports for excessive personal use and determining continued need for the wireless devices. Annually during the wireless re-justification process, management must provide an affirmative reply as to whether an individual should continue to be provided with a City issued device.

*The City's Wireless Tracking System (WTS) is used to manage cell phone and BlackBerry justification, billing, and usage.*

*Wireless Provider Contracts*

Serving as the City's Wireless Services Administrator, the Telecom Policy Coordinator manages telecommunications contracts obtained through the State of Arizona and the Western States Contracting Alliance, of which the City is a member. These contracts make available established discount rates from AT&T Mobility, CenturyLink (formerly Qwest), COX, Sprint/Nextel, T-Mobile USA, and Verizon Wireless. However, IT Department staff meets annually with representatives from the major wireless carriers in Maricopa County to review their products, service plans and pricing. Currently, the City uses Sprint/Nextel and Verizon for its cell phone and BlackBerry service.

The IT Department determines the wireless devices and service plans that are most cost effective and provide the best coverage in the Valley. Standardizing the make and models

of cell phones and Blackberry devices to be used by City employees minimizes cost, streamlines the ordering and activation process for new or replacement units and prevents cell phone “shopping” by end-users.

Recent cost savings measures include a new shared-minutes rate plan that began in November 2010, which allows plan minutes to be pooled and shared amongst multiple users. In this way, some of the higher use devices can be put on an allowance of cell minutes that can be pooled, while other lower use devices are added at a reduced rate and use minutes from the pool. The Wireless Services Administrator estimates the annual savings will be approximately $25,000. As well, some cell phones operate like a walkie-talkie on “Direct-Connect” or “Push-to-Talk” rate plans that charge only for the minutes used.

## OBJECTIVES, SCOPE, AND METHODOLOGY

An audit of the City's *Wireless/Wired Telecommunication Services* was included on the fiscal year 2011/12 City Council-approved Audit Plan. The original scope of the audit proposed to review wireless, land-based, and data telecommunication services. After evaluating the quantity and technical aspects involved with verifying data and land-based lines, the scope of this audit was narrowed to wireless telecommunication devices, including their justification of need, costs, and use.

To gain an understanding of City policies for wireless telecommunication devices and their related costs, contract pricing and service plans, we reviewed:

- City Administrative Regulations (AR) 106 – *Wireless PDA (personal digital assistant) Issuance & Usage,* and AR 107 – *Cellular Telephone Usage,* AR 108 –*Telephone Long Distance*, AR 109 – Pager Usage, AR 127 - *Electronic Communication* and AR 165 – *Internet Use.*
- Department-level internal policies, including the Police Department General Orders for Cell Phones and the Parks & Recreation Department's Cellular Telephone Usage guideline.
- Expenditures and personal call reimbursements for the period of fiscal year 2008/09 through December 2011 from the City's SmartStream reports.
- Pricing sections of the City's wireless vendor contracts, which include contracts procured by the State of Arizona and contracts procured by the State of Nevada for the Western States Contracting Alliance (WSCA). State of Arizona contracted vendors include CenturyLink (formerly Qwest) and Cox; WSCA vendors include AT&T Mobility, Sprint/Nextel, T-Mobile USA, and Verizon Wireless.

In addition, to gain an understanding of common risks associated with the use of wireless devices, we reviewed recent audit reports completed by other auditors:

- *Office of Technology, Billing and Contracting for Telecommunications Services,* dated July 7, 2010*,* performed by the State of New Jersey Office of the State Comptroller to evaluate the effectiveness of the Office of Information Technology's (OIT) internal controls related to the utilization of and billing for land-based, wireless, and data telecommunications lines.
- *Audit of BlackBerry and Cell Phone Internal Controls*, dated March 2009, performed by The Office of Inspector General of the Board of Governors of the Federal Reserve System of the Division of Information Technology.

To obtain an understanding of procedures and internal controls, we reviewed call data and other information from the Wireless Tracking System which maintains electronic requests, justifications and Wireless Service Use Agreements for cell phones and BlackBerrys and manages device history, monthly billing, and usage data. We also observed Information Technology staff performing the monthly wireless billing and reconciliation process and we interviewed the Telecommunication Policy Coordinator, Senior Management Analyst and Senior Customer Service Representative. We also interviewed wireless device coordinators

from the Community Services, Public Safety and Public Works divisions.

To assess compliance with City policies for wireless telecommunication devices, including the effectiveness of internal controls and intended use of the devices, we:

- Reviewed wireless device requests and the accompanying justifications to verify that issuance was based on a stated business need and properly authorized by an executive director.
- Verified that each current employee issued a wireless device as of November 2001 completed a Wireless Service Use Agreement.
- Reconciled vendor invoices for October and November 2011 from wireless service providers to department charges generated through the monthly wireless billing process performed by IT.
- Analyzed available wireless usage data to identify high, low and zero-activity devices for the 11-month period of December 2010 through November 2011.
- Reviewed coordinator-level oversight of monthly use of wireless devices, including personal use monitoring.
- Verified that the Finance & Accounting Division received payments from users who self-reported personal calls for the period of fiscal year 2008/09 through December 2011.
- Verified that former employees who had a cell phone or BlackBerry returned their equipment and it was reassigned or timely removed from the City's wireless service billings.
- Determined the disposition of surplus or broken wireless equipment.

Based on these audit procedures, we determined that there are adequate processes and internal controls to provide reasonable assurance of compliance with City policies for wireless telecommunication devices. As well, the IT Department periodically reviews alternatives to the State of Arizona and WSCA contracts to obtain cost-effective pricing. Furthermore, user, coordinator, and management reviews of the monthly wireless billings help to ensure actual use is monitored and costs are controlled. However, the related Administrative Regulations and data availability for management analysis can be improved.

We conducted this audit in accordance with generally accepted government auditing standards as required by Article III, Scottsdale Revised Code, §2-117 et seq. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. Audit work took place from November 2011 through January 2012, with Joyce Gilbride and Joanna Munar conducting the work.

## FINDINGS AND ANALYSIS

### 1. Wireless device policies can be improved and streamlined.

A. A documented policy and procedure for retiring surplus or broken wireless devices does not exist. However, our testing did not find any failure to return equipment.

City policies for wireless devices cover responsibilities for device issuance and usage, but do not address responsibility for the property retirement. Currently department wireless coordinators return surplus or broken equipment to the Information Technology (IT) staff member who is responsible for processing wireless billing charges and ordering wireless equipment. This IT staff member is a long-term employee who is well-known to department wireless coordinators. As well, many of the department wireless coordinators have performed this function for several years and know the standard practice is to send the equipment to IT. However, the expected procedures for retiring wireless equipment should be formalized as other responsibilities and procedures have been.

B. Before a wireless device is issued to an employee, s/he must sign a Wireless Service Use Agreement. This agreement documents that the employee has reviewed the City's policies associated with the use of city-owned wireless devices. However, the employee is not required to periodically complete a new Use Agreement, such as annually, to reaffirm knowledge of the associated requirements.

C. Current City policy requiring reimbursement for personal use of cell phones does not appear to be cost-effective, totaling about $1,600 in the last two years.

In the past, wireless service plans and pricing structures were expensive and few people owned a cell phone, so the City was at greater risk for misuse and higher costs associated with personal use of City-owned phones. Today however, due to improvements in service plans and pricing structures, owning a personal cell phone is common. Also, City cell phones are basic models without a camera and the plans do not include text messaging.[2] As a result, self-reported personal use of cell phones and the resulting reimbursements to the City were minimal during the last 3 years. Costs incurred include employee time spent reviewing the bills to identify personal calls and submitting reimbursements, as well as the time spent tracking, processing and depositing these small reimbursements. In our sample, reimbursement amounts were as little as $0.12 and more than 70 percent of annual reimbursements were less than $10.

Using call detail provided through the WTS reports, City employees with assigned wireless devices are required to identify personal calls made each month and reimburse the City at a rate of $0.12 per minute for any personal use over a 15–minute allowance. As shown below in Table 3, personal call reimbursements as a

[2] One department wireless coordinator commented that some City staff use their personal cell phone cameras to take pictures to document situations, such as a possible Code violation.

percentage of City-wide cell phone expenditures were $1,023 or 0.30 percent, and $553, or 0.18 percent for fiscal years 2009/10 and 2010/11, respectively.

**Table 3. Reimbursements for Personal Use of Wireless Devices**

| | FY 2009/10 | FY 2010/11 |
|---|---|---|
| Cellular Phone Billings [a] | $ 336,704 | $ 308,095 |
| Personal Use Reimbursements | $1,023 | $ 553 |
| Reimbursement as % of expenditure | 0.30% | 0.18% |

[a] These billed amounts are prior to reimbursements for personal use.

**SOURCE:** Auditor analysis of Finance & Accounting reports.

In the first half of FY 2011/12, $185 has been reimbursed by City employees.

As well as the minimal reimbursements involved, this personal call reimbursement policy is not similarly applied to City-owned desk phones, which are also issued to employees to conduct City business.

D. Administrative Regulations (ARs) for wireless devices have not been updated timely, and the two similar ARs could be combined.

AR 107, *Cellular Telephone Usage* and AR106, *Wireless PDA Issuance & Usage,* were each last updated in April 2006. Since that time, many changes in wireless device use and service plans as well as City practices have taken place. For example, both ARs indicate the Wireless Service Use Agreements will be retained in the employee's personnel file although they are actually electronic documents in the Wireless Tracking System. Additionally, there are instances of conflicting language, such as differing statements regarding where devices are to be returned (to Human Resources or to the user's Department management). Further, these ARs both relate to wireless devices, so are very similar. They could be combined to both simplify the requirements and streamline their maintenance.

AR 105, *Administrative Regulations*, states that ARs are written orders or directives intended to articulate city-wide policies and procedures. According to Section 4.3, the City Manager's designee will develop a plan to ensure that all ARs are reviewed as needed, but at least once every 3 years.

**Recommendations:**

The Information Technology Executive Director should:

A. Revise the wireless-related ARs to include the process to be followed for disposing of surplus or broken equipment.

B. Require wireless device users to periodically renew their Wireless Service Use

Agreement, such as annually.

C. Reconsider the cost-effectiveness and equity of the wireless device policy regarding personal call reimbursement.

D. While completing revisions of ARs 106 and 107, clarify requirements and consider combining these ARs.

**2. The ability to analyze wireless activity on a City-wide basis is not currently available, and annual rejustifications can be improved.**

All City-issued cell phone and BlackBerry billing information is maintained in the Wireless Tracking System (WTS). A rolling twelve months of call detail for each device is available as well as history that includes request approvals and denials, and equipment and plan changes.

A. Established reports within the system allow managers to review detailed call activity for employees in their respective areas. However, the WTS information only includes phone calls and does not report data usage for the BlackBerrys. Further, the WTS data does not support management analysis. For example, a City-wide inventory of cell phones and BlackBerrys, comprehensive call detail for all devices, or summary information for a selected multiple devices during a specified time period was not readily available through the WTS or other City system. The paper billings had to be reviewed for additional information. Having this information available electronically would allow easier analysis of wireless usage to periodically review whether the plan minute allowances are optimal, if usage trends indicate certain plans can be reduced for further savings, and other analytic and planning purposes.

   The ability to monitor and analyze current and historical trends in wireless devices at a City-wide level would allow for more efficient management of wireless services and decision making.

B. During the annual rejustification process to determine an employee's continued eligibility for a wireless device, the applicable Executive Director must affirmatively verify the list of devices currently assigned to a department/service area.

   - We found no evidence that either IT or the user's management analyzes use of each device during the rejustification process. For example, based on call usage alone, nine individual users averaged fewer than 15 minutes per month and had several months with zero call minutes. Our further analysis of the monthly paper billings found that the majority of these users typically had a BlackBerry that showed data usage, although this information is not in the WTS and available to management.
   - Management is not required to update the justification to match current use and conditions. For one wireless device, we noted the justification had a former Assistant City Manager's approval from almost three years ago.
   - Both the initial justification and annual rejustifications do not require documentation of why a desk phone continues to be a necessary expense for the employee being given a City cell phone. Cell phone bills

currently average $32 per user per month and desk phones are approximately $25.

Prudent use of public funds and city-owned equipment issued for business use is the responsibility of all City employees. AR 107 – *Cellular Telephone Usage* states that city-owned cell phones can be provided for the purpose of improving employee efficiency, allowing quick response during emergency situations, and improving overall safety for citizens and employees. Further, management review of monthly usage reports is to evaluate continued eligibility for cellular phone users. Including use analysis as part of the annual justification would facilitate meeting the intent of AR 107.

**Recommendations:**

The Information Technology Executive Director should require staff to:

A. Modify the Wireless Tracking System or develop an alternate method to facilitate management analysis of the wireless device inventory, call and data activity on a City-wide or division/department basis.

B. Modify the annual rejustification form to include annual usage for the wireless device and require documentation of the necessity for the employee's desk phone.

## MANAGEMENT ACTION PLAN

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### 1. Wireless device policies can be improved and streamlined.

**Recommendations:**

The Information Technology Executive Director should:

A. Revise the wireless-related ARs to include the process to be followed for disposing of surplus or broken equipment.

B. Require wireless device users to periodically renew their Wireless Service Use Agreement, such as annually.

C. Reconsider the cost-effectiveness and equity of the wireless device policy regarding personal call reimbursement.

D. While completing revisions of ARs 106 and 107, clarify requirements and consider combining these ARs.

MANAGEMENT RESPONSE: The IT Department concurs.

PROPOSED RESOLUTION:

*A. Revise the wireless-related ARs to include the process to be followed for disposing of surplus or broken equipment.*

The IT Department concurs with this recommendation and will include the Process for Disposing of Surplus and Broken Equipment into A.R 106 (as modified under recommendation D below – to combine A.R. 106 with 107).

*B. Require wireless device users to periodically renew their Wireless Service Use Agreement, such as annually.*

The IT Department concurs with this recommendation. However, at this time, the existing Wireless Tracking System (WTS) – utilized to track users, requests, usage and other details – cannot perform this function. The IT Department will explore options to have the Use Agreements reviewed by users on a regular basis. A response on the options available to implement this recommendation will be completed by April 30, 2012.

*C. Reconsider the cost-effectiveness and equity of the wireless device policy regarding personal call reimbursement.*

The IT Department concurs with this recommendation and will work with the Finance and Accounting Division to determine the cost-effectiveness and equity of the reimbursement of personal calls on City-owned cell phones. Any changes to this policy will be reflected in the update to A.R. 106 (as modified under recommendation D).

*D. While completing revisions of ARs 106 and 107, clarify requirements and consider combining these ARs.*

The IT Department concurs with this recommendation and will integrate A.R. 106 and 107 to streamline the policies that govern the use of City-owned cell phones and smart-phone devices. In addition, the revision to the administrative regulations will include a Process for Disposing of Surplus and Broken Equipment (recommendation A) and any changes to the reimbursement process (recommendation C) proposed earlier in this section. The revision of A.R. 106 will be routed through the new A.R. 105 approval process with a targeted "publish" date of June 30, 2012.

RESPONSIBLE PARTY: Kevin Sonoda, 480 312-4138

COMPLETED BY: June 30, 2012

**2. The ability to analyze wireless activity on a City-wide basis is not currently available, and the annual rejustifications can be improved.**

**Recommendations:**

The Information Technology Executive Director should require staff to:

A. Modify the Wireless Tracking System or develop an alternate method to facilitate management analysis of the wireless device inventory, call and data activity on a City-wide or division/department basis.

B. Modify the annual rejustification form to include annual usage for the wireless device and require documentation of the necessity for the employee's desk phone.

MANAGEMENT RESPONSE: The IT Department concurs.

PROPOSED RESOLUTION:

*A. Modify the Wireless Tracking System or develop an alternate method to facilitate management analysis of the wireless device inventory, call and data activity on a City-wide or division/department basis.*

While the IT Department concurs with this recommendation, the existing Wireless Tracking System (WTS) does not track data usage and has limited reporting capabilities. IT Staff will explore reports that can be created in the existing WTS that will provide the Responsible Person, Level 1 and IT staff with relevant and useful information for the annual justification of wireless devices and the calling plans. These new reports will be available for Auditor's review and concurrence by May 31, 2012.

*B. Modify the annual rejustification form to include annual usage for the wireless device and require documentation of the necessity for the employee's desk phone.*

The IT Department concurs with this recommendation. The IT Department will include the question of the ongoing need for a desk phone for each user in the next annual rejustification process that is slated for March 2012.

RESPONSIBLE PARTY: Kevin Sonoda, 480 312-4138

COMPLETED BY: May 31, 2012

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