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REQUEST FOR PROPOSALS (RFP)

APPOINTMENT OF A SUITABLY PROFESSIONAL SERVICE PROVIDER FOR THE PROVISION OF INTERNAL AUDIT FUNCTION

BID REFERENCE NO: MISA/IA/001/2021

CLOSING DATE: 14 May 2021

TIME: 11:00am

1. BACKGROUND

1.1 MISA emanates from the State of Local Government Report (2009) and the Local Government Turn-Around Strategy (LGTAS). As part of implementing the LGTAS, in May 2012 the government established MISA as a government component accountable to the Executive Authority of Cooperative Governance and Traditional Affairs (COGTA). MISA is a special purpose vehicle whose primary mandate is to coordinate and provide support to municipalities to facilitate sustainable municipal infrastructure provisioning and management.

1.2 The Public Finance Management Act (PFMA), No.1 of 1999, as amended requires the establishment of an effective internal audit and risk management function under the control and direction of an Audit Committee (Section 38(1) (a)(ii). This function will be co-sourced to a independent reputable service provider.

2. PURPOSE OF THE TERMS OF REFERENCE

In terms of the PFMA, MISA should have an effective Internal Audit function which should also comply with the Institute of Internal Auditors (IIA) standards. The Internal Audit function should assist MISA to accomplish its objectives by bringing a systematic and disciplined approach to evaluating and improving the effectiveness of risk management control and governance processes. The risk management strategy including the fraud prevention plan must be used to direct the internal audit efforts. Some of these objectives/ standards/ controls are subject to evaluation, are to review:

- Internal control processes
- The information systems environment
- The reliability and integrity of financial, operational and performance information
- The effectiveness of operations
- The safeguarding of assets
- The economical and efficient use of resources
- Achievement of established operational goals and objectives
- Compliance with policies, laws, regulations, and controls
- Assisting the Audit Committee and management in the effective discharge of their responsibilities, furnishing them with analyses, appraisals, recommendations, counsel, and information concerning the activities

reviewed and regular follow ups.

3. SCOPE OF WORK FOR INTERNAL AUDIT SERVICES

The scope of Internal Audit function includes at least the under-mentioned. Should any other function be regarded as imperative by the bidder the functions shall be offered and clearly defined.

The Internal Audit function must, in consultation with the Audit and Risk Management Committee prepare:

- A three year rolling strategic Internal Audit Plan based on its assessment of key areas of risk for the entity, having regard to its current operations. The operations proposed in MISA's strategic plan and its risk management strategy.
- An annual Internal Audit Plan.
- Plans indicating the scope, cost and timelines of each audit in the annual internal audit where applicable.
- Audit reports directed to the Audit Committee detailing its performance against the plan, to allow effective monitoring and intervention when necessary.
- Adhoc requests from Management and Executive Authority where necessary.

The Internal Audit function must co-ordinate with other internal and external providers of assurance to ensure proper coverage and to minimise duplication of effort.
The Internal Audit function must assist the Accounting Officer in maintaining effective controls by evaluation of those controls and by developing recommendations for enhancement or improvement.
The Internal Audit function must assist the Accounting Officer in achieving the objectives of the institution by evaluating and developing recommendations for the enhancement or improvement of the processes through which:

- Objectives and values are established and communicated.
- The accomplishment of objectives is monitored.
- Accountability is ensured.
- Corporate values are preserved.
- The adequacy and effectiveness of the system of internal control are reviewed and appraised.

- The relevance, reliability and integrity of management, financial and operating data and reports are appraised.
- Systems establishment to ensure compliance with policies, plans, procedures, statutory requirements and regulations, which could have a significant impact on operations are reviewed.
- The means of safeguarding assets are reviewed and as appropriate verifying the existence of such assets.
- The economy, efficiency and effectiveness with which resources are employed, are appraised.
- The results of operation or programmes are reviewed to ascertain whether results are consistent with MISA's established objectives and goals whether the operations or programmes are being carried out as planned.
- The adequacy of established systems and procedures are assessed.

The audits that will be needed to be taken into account at the MISA are among others:

- IT security and systems processes audit.
- Conducting special assignments and investigations on behalf of the Audit Committee/Executive Authority/Accounting Officer into any matter or activity affecting the probity, interest and operating efficiency of MISA.
- Audit designed to detect fraud.
- All statutory and risk based audits.
- Financial audit.
- Performance Information audit.
- Evaluate the effectiveness of Risk Management.
- Corporate Governance systems including governance structures.
- Ad hoc requests from management.

3.1 Fraud and Irregularities

In planning and conducting its work, the internal auditor should seek to identify serious defects in the internal controls, which might result in possible malpractices. Any such defects must be reported immediately to the Accounting Officer/Executive Authority and/or the Audit Committee, without disclosing these to any other staff. This also applies to instances where serious fraud and irregularities is uncovered.

4. PERFORMING AUDIT ASSIGNMENTS

Each assignment should at least consist of the following:

- Preliminary survey
- Notification letter
- Engagement letter
- Minutes of entrance meeting
- Risk assessment/ control adequacy assessment and the conclusion thereof
- System descriptions
- Audit programmes
- Sampling methods applied
- Mechanisms for follow up on matters previously reported and feedback to the Audit and Risk Management Committee
- Mechanism to ensure that working papers are reviewed at the appropriate level.
- Record of work performed
- Audit of work performed
- Audit findings and recommendations
- Reporting (draft internal audit report and final internal audit report)
- Follow up of previous audit findings
- Compliance with MISA Internal Audit Methodology and provide possible improvements in order to ensure uniformity in the operations of all internal audit assignments.

4.1 Reporting Requirements

The structure of the report is to be as follows:

- Introduction
- Audit objective and scope
- Background
- Executive summary highlighting significant findings
- Findings, recommendations and management response (including action plans and implementation dates)
- All audits are to be carried out according to the Internal Audit Plan approved by the Audit Committee.
- Conclusion

The service provider is to deliver an electronic and the final report to the Chief Audit Executive (CAE) for signature who in turn will make the reports available to the Audit Committee, the relevant Auditee and the Accounting Officer. The final audit file (hard and electronic) quality checked complying with IIA standards must be made delivered to the CAE.

5. QUALITY ASSURANCE REVIEWS OF THE WORK

The service provider shall ensure that all work conforms to the International Standards for the Professional Practice of the Institute of Internal Audit (IIA). Such work may further be subject to an external quality assurance as may be considered necessary. The service provider must also conduct a high level readiness assessment of the Internal Audit Activity for the preparation of an external quality assurance assessment or assist with the development of internal quality assessment.

6. MONITORING PROGRESS OF ASSIGNMENTS

On completion of each assignment, the service provider shall distribute the reports to the Audit and Risk Committee, Accounting Officer (CEO) through CAE. On quarterly basis a report to the Audit Committee on progress against the plan, significant findings and administrative matters will be presented. Weekly progress report should be made available to the CAE.

7. INDEPENDENCE AND OBJECTIVITY OF STAFF

In carrying out the work, the service provider must ensure that their staff maintain objectivity by remaining independent of the activities they audit.

The service provider shall:

- Have no executive or managerial powers, functions or duties relating to Internal Audit Activity.
- Not be involved in the day to day operation of the MISA.
- Not be responsible for the detailed development or implementation of new systems and procedures.

8. TECHNICAL PROPOSAL

The tenderer should focus on the following aspects to qualify for consideration:

8.1 A description of your company's internal audit methodology and risk assessment process including an example of the resulting risk map/profile that would be developed as part of the risk assessment process. This should be in line with IIA, COSO framework and ISACA standards.

8.2 Identification of tools and technologies developed and utilised by your company to increase the efficiency and effectiveness of the Internal Audit function.

8.3 Experience for this purpose is defined as time spent as an Internal Auditor before and after joining your firm. The above resources should also subscribe to the International Standards for the Professional Practice of Internal Auditing and be members of the Institute of Internal Auditors.

8.3.1 Description of your company's approach to the co-source arrangement including:

8.3.2 Identification of key resources that will be responsible for the engagement, including the expected percentage of their time committed to MISA along with their internal audit experience (as indicated above);

8.3.3 Number and names of human resources in the core team dedicated to MISA;

8.3.4 Plans to maintain human resource continuity;

8.3.5 Performance development plans for your human resources for skills enhancement;

8.3.6 Project management plan and day-to-day management of your human resources;

8.3.7 How you plan to routinely communicate with MISA management.

8.4 Curriculum Vitae of the key team members that will be assigned, including experiences in serving as a senior/key internal audit resource in the industry.

8.5 Description of your specific capabilities and expertise in information technology systems as well as for other services, including specialised expertise in business continuity planning, implementation and evaluation projects, systems and network security reviews, emerging risks and business to business re-engineering.

8.6 Description of your training programme for internal audit professionals.

8.7 Description of proposed integration and coordination with the external auditor and other assurance providers.

8.8 The bidder should also articulate the plans of skills transfer in areas where MISA audit team might have deficiencies.

8.9 A summary of relevant experience for which similar internal audit services are currently being provided. Include at least five reference clients where you are providing internal audit outsourcing services. Signed References (including key contact names and telephone numbers) to be provided for companies who have completely outsourced or co-sourced their internal audit function to your firm.

8.10 Description of the ways in which your company will bring innovation through leadership, best practise in internal audit. Describe tools resident in the firm to ensure easy access to such information and any other capabilities that will enhance the performance of the internal audit function and ensure continuous improvement that will add value to the organisation.

Provide any other information you deem appropriate and the following points below should be noted:

- The firm/company/partnership must be registered with the Institute of Internal Auditors;
- Demonstration of the firm's substantial internal audit experience, including the experience and qualifications of the team to be assigned in the audit;
- Specialised skills, expertise and value added services in the field of internal audit, with emphasis on best practise methodology, tools and technology used;
- Availability of Computer Audit Skills and Tools;
- Availability of Forensic Audit Skills and Tools;
- Advanced understanding of and sufficient exposure to the Public Finance Management Act of 1999 and the Protocol on Corporate Governance for Public Entities;
- Experience in auditing of state organs;
- Shareholding and Management structure;
- Employment Equity Policy;
- Fee structure;
- External references, size of audits and size of client base.

Please ensure adequate documentation is attached to evaluate the entity on the above criteria.

9. DURATION OF CONTRACT

The duration of the contract is anticipated to run for a period of three years commencing on the date of signing of the appointment letter. The Service provider will be expected to sign a Service Level Agreement (SLA).

10. CONFIDENTIALITY

10.1 Due to the sensitive information that is usually handled in the Finance and SCM unit, the service provider will sign a confidentiality and non-disclosure agreement.

11. SELECTION OF SERVICE PROVIDER

11.1 The selection of the service provider is solely at the discretion of MISA and will be based mainly on the following consideration points amongst others:

11.1.1 Demonstration of relevant technical experience and competence in the fields of government entity;
11.1.2 Black Economic Empowerment status level of the service provider
11.1.3 Methodology of undertaking the work; and
11.1.4 Skills transfer to MISA employees**.**

11. EVALUATION CRITERIA

Bids are invited on the basis of submission of proposal and will be evaluated in three stages, namely pre-qualification, functionality, price and B-BEEE.

NB: Bidders (and as well as each member of JV or consortium or partnership agreement) must submit proof of registration with the National Treasury's centralised supplier database Bidders must ensure that they are registered on the CSD before bid closing date and before they submit bid proposals.

12.1 FIRST STAGE - PRE QUALIFICATION

Mandatory Requirements:

12.1.1 Proposal / approach paper.

12.1.2 Three (3) Reference letters on the company letter head detailing the experience of the bidder.

12.1.3 Detailed CVs of all Key Personnel (background, field of specialisation, and experience of team members).

12.1.4 Proof of registration with professional bodies where applicable (certified copies valid for 3 months before closing date of submission of bid proposals).

12.1.5 Proof of registration at CIPC for subsidiary companies.

12.1.6 Partnership agreements (if a partnership has a partnership agreement in place that enables the partnership to automatically continue to function in the event of a death or withdrawal of one of the partners).

All bids will be pre-qualified to ensure compliance to mandatory requirements. Should the mandatory requirements as stated above not be met, bids will be considered as non-responsive and will be disqualified.

12.2 SECOND STAGE - FUNCTIONALITY EVALUATION

The following criteria and weights will be applied when bids are evaluated on functionality:

12.2.1 FUNCTIONALITY

Service providers need to score a minimum of **80 points** on technical proposal to proceed to the next phase of evaluation.

Phase 2. Evaluation on Functionality (Technical Proposals)

Functionality Evaluation Criteria and Weight Scores:

Criteria	Max Sub score	Max per section
Work experience and Internal Audit Methodology		
o Firm's experience in the field of Internal Audit particularly in the Public Sector 0 to below 2 years = 0 points 2 to below 3 years = 4 points 3 to below 6 years = 6 points 6 to below 9 years = 15 points 9 years and above = 20 points		20
o Relevant qualifications (certified) including Cv's and experience of the proposed team members to render the services o Degree/Diploma Audit/ Commerce (3 points) o Honours in Auditing/ CIA (8 points) o Masters in Auditing (10 points)		10
o **Company's Internal Audit Methodology** Planning phase of the Audit (3 points) Execution of the audit (3points) Reporting Phase (5 points) A proposed plan of action to achieve the objectives as set out in the deliverables. (4 points)		15
Information System Audits methodology/approach o Knowledge and understanding of Enterprise Wide IT Governance (2 points) o Execution of Information system Audits(4 points) o Execution of cyber security reviews(4 points)		10
o Relevant qualifications (certified) including Cv's and experience of the proposed team members to render information system audits o B degree/Diploma in Computer Auditing (5 points) o CISA/ Post Graduate Diploma in Computer Auditing (7 points o Masters In Information Technology (10)		10
Training programme for internal audit professionals including transfer of skills to MISA Internal Audit Activity		10

Description of ways in which your firm will bring innovation, thought leadership, best practises to MISA internal audit function. A proposed plan of action to achieve the objectives of the co-sourced internal audit function		10
A list of organisations/ references accompanied by at least five signed letters not older than 3 years from referees proving that such projects were executed. MISA reserved the right to contact those references		5
The service provider must also provide a detailed Quality Assurance Improvement Programme(QAIP) to improve the existing one and indicate how will it conduct a high level readiness assessment of the Internal Audit Activity for the preparation of an external quality assurance assessment		10
TOTAL:	**100**	100

13. THIRD STAGE – EVALUATION FOR PRICE AND BEE

Stage 3 - Price and BBBEE

Points for B-BBEE Status Level of Contribution (P_p)

Maximum of **20 points** are allocated for Preferential Procurement Goal. Preference point must be awarded to a bidder for attaining the B-BBEE status level of contribution in accordance with the table below:

B-BBEE Status Level of Contributor	Number of point (80/20 system)
1	20
2	18
3	16
4	12
5	8

B-BBEE Status Level of Contributor	Number of point (80/20 system)
6	6
7	4
8	2
Non-compliant contributor	0

Points for Bid Price (*Ps*)

Maximum of 80 points are allocated to Bid Price on the following basis:

$$Ps = 80\left(1 - \frac{Pt - P\min}{P\min}\right)$$

Where,

Ps = Points scored for comparative price of the Bid under consideration

Pt = Comparative price of the Bid under consideration

P min = Comparative price of lowest qualified Bid

A tenderer may not be awarded points for B-BBEE status level of contributor if the tender documents indicate that the tenderer intends subcontracting more than 25% of the value of the contract to any other person not qualifying for at least the points that the tenderer qualifies for, unless the intended subcontractor is an EME that has the capability to execute the subcontract.

14. MISA's RIGHTS

MISA reserves the right to cancel this solicitation in whole or in part, at its sole discretion, at any time before the Agreement is fully executed. This RFP does not commit MISA to award an Agreement, to pay any costs incurred by bidders in the preparation of their proposals submitted

in response to this RFP, or to procure or contract for services. MISA reserves the right to modify or cancel in whole or in part this FRP, to reject any and all proposals, to accept the proposal it considers most favorable to MISA's interests at its sole discretion, and to waive irregularities or informalities in any proposal or in the proposal procedures. MISA further reserves the right to reject all proposals and seek new proposals when MISA considers such a procedure to be in its best interest. If there is any evidence indicating that two or more bidders are in collusion to restrict competition or are otherwise engaged in anti-competitive practices, the proposals of all such bidders shall be rejected, and such evidence may be a cause for disqualification of the participants in any future solicitations issued by MISA.

MISA reserves the right to hold discussions and/or negotiations with any individual or qualified company, to interview or not, to request additional information or revised proposals or to request best and final offers if it is in the best interest of MISA to do so. However, MISA may make an award without conducting any negotiations; therefore, proposers are encouraged to submit their best proposal at the outset. Appointment will be subject to the outcome of the vetting process on the recommended bidder.

15 MISA'S OBLIGATIONS

MISA will steer the project internally and will monitor and evaluate all activities and reports on work delivered. MISA will review, evaluate and approve the services provided by the service provider as stipulated in the terms of references on an on-going basis;

Supply all reasonable, relevant, available data and information required and requested by the service provider for the proper execution of the project, and such assistance as shall reasonably be required by the service provider in carrying out their duties as per the terms of reference for the project.

16 REPORTING

16.1 The appointed service provider will report to the appointed Project Manager by MISA.

16.1.1 The detailed reporting requirements will be provided to the successful service provider during the contract negotiation and project inception.

16.1.2 The service provider will have to generate monthly reports for submission to Project Manager.

16.1.3 The resources deployed will report directly to the Chief Financial Officer of Financial Management Unit.

17 MONITORING AND EVALUATION

17.1 MISA or its nominee reserves the right to monitor and evaluate the progress on the services provided by the selected service provider;

MISA or its nominee reserves the right to replace the service provider if the quality of service rendered is being compromised and this was brought to the attention of the service provider and there was no improvement.

18 PRICING SCHEDULE

a. Your proposed fees and billing arrangement must indicate whether actual or average rates would be used as per AG/SAICA rates.

b. Appropriate detail of both your proposed hourly and project fees must be provided i.e. human resources cost per category vs other expenses where applicable.

c. Detailed Project breakdown list is attached as **Annexure A** to enable the costing of the audits.

It is understood that internal audits are based on hourly rates and that budgets are compiled once the appointed auditor has assessed the likely extent of the work.

Financial proposals will be compared on the basis of hourly rates. Firms are required to submit a table of hourly rates as required in the table below. Rates should be inclusive of overheads but exclusive of VAT. An indication must be made whether quoting and invoicing is based on actual or average rates. If a particular category does not exist in the firm, it can be omitted.

ITEM	**Qualifications**	**Experience**	**HOURLY RATES (Incl. all overheads) (Excl. VAT) Year 1**		**HOURLY RATES (Incl. all overheads) (Excl. VAT) Year 2**		**HOURLY RATES (Incl. all overheads) (Excl. VAT) Year 3**	
			Rate	**No. of Hrs**	**Rate**	**No. of Hrs**	**Rate**	**No. of Hrs**
Engagement Partner	Chartered Accountant(CA)	More than 10 years	R		R		R	

Partner	Chartered Accountant (CA)	More than 10 years	R		R		R	
Senior Manager	CIA/Honours in Accounting/Auditing	10 years	R		R		R	
Manager	CIA/Honours in Accounting/Auditing	7 years plus	R		R		R	
Assistant Manager	Degree in Commerce plus CIA	5-7 years	R		R		R	
Supervisor	Degree/ Diploma in Commerce	3-5 years	R		R		R	
Senior Auditor	Degree/Diploma in Commerce	3 years	R		R		R	
Trainee Auditor	Degree/Diploma in Commerce	No experience	R		R		R	
Specialists (e.g. Tax, Technical, etc.)	CIA/ CISA/ Diploma Computer Auditing	5-7 years	R		R		R	

It is recognised that it is difficult for a prospective bidder to be firm about the extent of work solely on the terms of reference. However, to assist with assessments a firm must provide a typical distribution of time for members of the audit team on a job of this nature. This is to be expressed in percentages of the total person-hours billed on a typical job (see table below).

This will only be indicative and will not be binding on the firm.

ITEM	**Role**	**TYPICAL PERCENTAGE OF TOTAL HOURS ON PROJECT**
Engagement Partner	Co-sign the report	2%
Partner	Sign off the report	3%
Senior Manager	Quality assurance on the completed work	5%

Manager	Review the work done by Auditors	10%
Assistant Manager	Review the work done by Auditors	15%
Supervisor	Execution of the audits	20%
Senior Auditor	Execution of the audits	25%
Trainee Auditor	Execution of the audits	10%
Specialists (e.g. Tax, Technical, etc.)	Execution of the audits	10%
Total		**100%**

The service provider must submit a price, broken down into clear milestones and key deliverables. All the prices must be **VAT inclusive**.

19.1 PAYMENTS

19.1.1 A payment schedule together with all delivery requirements associated with the release of payments will be agreed upon up-front with the successful service provider.

19.1.2 MISA does not pay any amount in advance.

19.1.3 ll reports and documents needed for the processing of payment should be forwarded to MISA.

19.1.4 Only original signed invoices must be submitted for payments.

19.1.5 No invoice shall be paid if it is not an original invoice, is not signed and is not accompanied by the necessary documentation and deliverables.

19.1.6 The Project Manager must approve the documents before payment can be recommended.

19.1.7 The service provider will be paid within **30** days after approval of the invoice, by means of electronic transfer directly into the service provider's bank account.

20. CONTACT PERSON

All technical queries should be addressed to Ms. Lumka Tyikwe (lumka.tyikwe@misa.gov.za).

Annexure A

NO	SECTION AUDITED	REVIEW TYPE	PROJECTSCOPE	PLANNED HOURS	KNOWLEDGE /REQUIRED	2021/22	2022/23	2023/24

1.	Finance and Supply Chain Management	Review of Financial Statements (Interim and Final) **AGSA Management letter**	- Review the accounting policies - Review of disclosure notes - Compliance with National Treasury guidelines of AFS - Casts and Cross casting to the notes to the AFS - Over/understating of expenditure as per Trial balance - To perform a GRAP compliance review of the interim and final financial statements - Identify Possible misstatements	160		□□□	□□□	□□□

2.	Human Resource Management	Review of Human resource Management and payroll Management	- Compliance with policies and procedures - Review of Human Resource Planning Processes. - Review recruitment ,selection and termination processes - Vacant post in line with approved structure not filled within 6 months - Compliance with PMDS - Submission of Performance Agreements - Job evaluation - Leave management	160		□□	□□	□□□

3.	Financial Management and SCM	Accounts payable including payments made to suppliers within 30 days	- Accuracy and completeness of Irregular Expenditure register - Ascertain whether payments were approved by the delegated authority - Compliance with MISA SCM policies - Compliance with National Treasury practices notes, PFMA and Treasury regulations	140		□□	□□□	□□□
4.	Asset and Facilities Management	Review of Asset Management	- Compliance with Asset Management Policy - Accuracy and completeness of the asset register - Assets disposal - Movement of Assets	160		□□	□□	□□□

5.	Financial Management and SCM	Review of SCM processes including verification of irregular expenditure (Bi -annually)	- Compliance with SCM policies and procedures - Compliance with NT prescripts - Contract Management	200		□□□	□□□	□□□
6.	Information and Communication Technology	Review of IT Security	Assess vulnerabilities of the security of the IT networks, Infrastructure and systems.	175		□□□	□□	□□□
7.	Office of the CEO (All Programmes)	Review of Performance Information(Pre-determined Objectives) (quarterly)	- Verification of Performance Information against Portfolio of Evidence and reasons for deviations - Usefulness (Target are SMART, Indicators are well define and verifiable.	240		□□□	□□□	□□□

8.	Technical Skills	Review of Municipal Sectoral and Technical Skills processes	- Review process for capacity building at municipalities including stakeholder engagements. - Review of MOUs and SLA's between MISA and municipalities -	120		□	□□	□□□

9.	Financial Management and SCM	Verification of Post Audit Action Plan (PAAP) (Quarterly)	-Verification of activities against portfolio of evidence - Follow-up to determine the status of implementation of recommendations made and report such status to management; - Follow-up to assess the impact of recommendations implemented and actions taken by management in mitigating the identified risks; and - Follow-up to obtain the revised implementation dates and management comments in respect of unresolved issues	320		□□□	□□□	□□□

10	Technical Support	Review of Technical support and enhance Infrastructure processes in municipalities	- Review process for capacity building at municipalities including stakeholder engagements - Review process for Infrastructure Assessment and Analysis - Number of municipalities for which municipal infrastructure master plans were developed - Municipalities with which annual technical support plans are signed and reported - Verification of MISA Boreholes at Municipalities -	140		□	□□	□□□

11	Financial Management and SCM	Internal Budgeting Process	Review of internal budgeting processes.	160		□	□	□□□
12.	ALL	Governance Review	Review of Governance processes and structures.	160		□	□□	□□
13.	Financial Management and SCM	Review of subsistence and other allowances	- Compliance with subsistence and travel policies and procedures - Compliance with cellphone policies and procedures	160		□□	□□	□□