

**GEORGIA DEPARTMENT OF AUDITS AND ACCOUNTS**  
**10/11 ADDENDUM TO 08/08 LOCAL GOVERNMENT AUDIT REPORT REVIEW CHECKLIST**

Item No.	Criteria	*	(Sec. S Only) Note #	Correct Incorrect N/A
<b>GASB Statement 51: Accounting and Financial Reporting for Intangible Assets (effective for financial statements for periods beginning after June 15, 2009)</b>				
F7+	All intangible assets subject to the provisions of GASB Statement No. 51 should be classified as capital assets. Accordingly, existing authoritative guidance related to the accounting and financial reporting for capital assets, including the areas of recognition, measurement, depreciation (termed <i>amortization</i> for intangible assets), impairment, presentation, and disclosures should be applied to intangible assets, as applicable. An intangible asset should be recognized in the statement of net assets (including the government-wide statement of net assets, proprietary fund statement of fund net assets, and if applicable, the statement of fiduciary net assets) only if it is identifiable. (GASB 1400.122, .123)			
J7+	Outlays associated with intangible assets subject to the provisions of GASB Statement No. 51 should be reported as expenditures when incurred in financial statements prepared using the current financial resources measurement focus. (GASB 1400.135)			
<b>GASB Statement 52: Land and Other Real Estate Held as Investments by Endowments (effective for financial statements for periods beginning after June 15, 2008)</b>				
	No change to checklist.			
<b>GASB Statement 53: Accounting and Financial Reporting for Derivative Instruments (effective for financial statements for periods beginning after June 15, 2009)</b>				
	No change to checklist.			
<b>GASB Statement 54: Fund Balance Reporting and Governmental Fund Type Definitions (effective for financial statements for periods beginning after June 15, 2010)</b>				
I17-	Fund balance for governmental funds should be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. (GASB 1800.142)			
I18-	The nonspendable fund balance classification should be used for amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact (GASB 1800.143)			
I20-	GASB Statement 34, paragraph 35, requires amounts that are “required to be retained in perpetuity” to be classified “non-expendable” within the restricted net asset category. For fund balance reporting purposes, however, those amounts should be classified as nonspendable rather than restricted. (GASB 1800.144)			
I21-	Fund balance should be reported as restricted when constraints placed on the use of resources are either: (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation. (GASB 1800.145)			
I22-	Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority should be reported as committed fund balance. (GASB 1800.147)			
I23-	Amounts that are constrained by the government’s <i>intent</i> to be used for specific purposes, but are neither restricted nor committed, should be reported as assigned fund balance. Assigned fund balance includes (a) all			

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	remaining amounts (except for negative balances) that are reported in governmental funds, other than the general fund, that are not classified as nonspendable and are neither restricted nor committed and (b) amounts in the general fund that are intended to be used for a specific purpose. (GASB 1800.150, .152)			
I24-	By reporting particular fund balance amounts that are not restricted or committed in a special revenue, capital projects, debt service, or permanent fund, the government has <i>assigned</i> those amounts to the purposes of the respective funds. (GASB 1800.152)			
I25-	Assignment of fund balance within the general fund conveys that the intended use of those amounts is for a specific purpose that is narrower than the general purposes of the government itself. However, governments should not report an assignment for an amount to a specific purpose if the assignment would result in a deficit in unassigned fund balance. (GASB 1800.152)			
I26-	Unassigned fund balance is the residual classification for the general fund. The general fund should be the only fund that reports a positive unassigned fund balance amount. (GASB 1800.154)			
I27-	In a governmental fund other than the general fund, expenditures incurred for a specific purpose might exceed the amounts in the fund that are restricted, committed, and assigned to that purpose and a negative residual balance for that purpose may result. If that occurs, amounts assigned to other purposes in that fund should be reduced to eliminate the deficit. If the remaining deficit eliminates all other assigned amounts in the fund, or if there are no amounts assigned to other purposes, the negative residual amount should be classified as <i>unassigned</i> fund balance. In the general fund, a similar negative residual amount would have been eliminated by reducing unassigned fund balance. (GASB 1800.156)			
I28-	A negative residual amount should not be reported for restricted, committed, or assigned fund balances in any fund. (GASB 1800.156)			
I29-	For the purposes of reporting fund balance, stabilization [economic stabilization, revenue stabilization, budgetary stabilization, and other similarly intended (including “rainy-day”) arrangements] is considered a <i>specific purpose</i> . Stabilization amounts should be reported in the general fund as restricted or committed if they meet the criteria set forth, based on the source of the constraint on their use. Stabilization arrangements that do not meet the criteria to be reported within the restricted or committed fund balance classifications should be reported as <i>unassigned</i> in the general fund. (GASB 1800.158)			
S108a+	Governments should disclose the following about their fund balance classification policies and procedures in the notes to the financial statements: (GASB 1800.160)			
S108b+	For <i>committed</i> fund balance: (1) the government’s highest level of decision-making authority and (2) the formal action that is required to be taken to establish (and modify or rescind) a fund balance commitment			
S108c+	For <i>assigned</i> fund balance: (1) the body or official authorized to assign amounts to a specific purpose and (2) the policy established by the governing body pursuant to which that authorization is given			

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S108d+	For the classification of fund balances: (1) whether the government considers restricted or unrestricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available and (2) whether committed, assigned, or unassigned amounts are considered to have been spent when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used			
S109+	If nonspendable fund balance is displayed in the aggregate on the face of the balance sheet, amounts for the two nonspendable components should be disclosed in the notes to the financial statements. (GASB 1800.162) <i>(Note to reviewer: It is not necessary to separately classify the components using the Statement 54 descriptions as long as amounts for the two components are discernible. For example, rather than presenting "Resources not in spendable form," governments could instead label that amount as "Inventories and prepaid amounts." Comprehensive Implementation Guide Z.54.6)</i>			
S110+	If restricted, committed, or assigned fund balances are displayed in the aggregate, specific purposes information should be disclosed in the notes to the financial statements. (GASB 1800.162) <i>(Note to reviewer: Governments may display specific purpose details for some classifications on the face of the balance sheet and disclose the details for other classifications in the notes to the financial statements.)</i>			
S111a+	Governments that establish stabilization arrangements, even if an arrangement does not meet the criteria to be classified as restricted or committed, should disclose the following information in the notes to the financial statements: (GASB 1800.163) <i>(Note to reviewer: See Comprehensive Implementation Guide, Question Z.54.23 for description of the difference between a stabilization arrangement and a minimum fund balance policy.)</i>			
S111b+	The authority for establishing stabilization arrangements (for example, by statute or ordinance)			
S111c+	The requirements for additions to the stabilization amount			
S111d+	The conditions under which stabilization amounts may be spent			
S111e+	The stabilization balance, if not apparent on the face of the financial statements			
H14+	Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. (GASB 1300.105) <i>(Note to reviewer: Governments should discontinue reporting a special revenue fund, and instead report the fund's remaining resources in the general fund, if the government no longer expects that a substantial portion of the inflows will derive from restricted or committed revenue sources. Per the Comprehensive Implementation Guide, Question Z.54.39, these resources could also be reported as part of another fund with a similar purpose that does meet the criteria to be reported as a special revenue fund.)</i>			
S11+	Governments should disclose in the notes to the financial statements the purpose for each major special revenue fund – identifying which revenues			

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	and other resources are reported in each of those funds. (GASB 1300.105, 2300.107)			
H15+	Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. (GASB 1300.106) <i>(Note to reviewer: Per the Comprehensive Implementation Guide, Question Z.54.42, capital projects funds may include expenditures for items that are capital in nature but do not qualify for reporting as capital assets under the government's capitalization policy.)</i>			
H16+	Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. Debt service funds should be used to report resources if legally mandated. Financial resources that are being accumulated for principal and interest maturing in future years also should be reported in debt service funds. (GASB 1300.107)			
H17+	Permanent funds should be used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs – that is, for the benefit of the government or its citizenry. (GASB 1300.108)			
<b>GASB Statement 55: The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments (effective upon issuance)</b>				
	No change to checklist.			
<b>GASB Statement 56: Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards (effective upon issuance)</b>				
S112a+	If it is determined that there is substantial doubt about a governmental entity's ability to continue as a going concern, the notes to the financial statements should include disclosure of the following, as appropriate (GASB 2250.117):			
S112b+	Pertinent conditions and events giving rise to the assessment of substantial doubt about the government's ability to continue as a going concern for a reasonable period of time			
S112c+	The possible effects of such conditions and events			
S112d+	Government officials' evaluation of the significance of those conditions and events and any mitigating factors			
S112e+	Possible discontinuance of operations			
S112f+	Government officials' plans (including relevant prospective financial information)			
S112g+	Information about the recoverability or classification of recorded asset amounts or the amounts or classification of liabilities			
<b>GASB Statement 57: OPEB Measurements by Agent Employers and Agent Multiple Employer Plans (provisions related to use and reporting of alternative measurement method are effective immediately; provisions related to the frequency and timing of measurements are effective for actuarial valuations first used to report funded status information in OPEB plan financial statements for periods beginning after June 15, 2011)</b>				
	No change to checklist			
<b>GASB Statement 58: Accounting and Financial Reporting for Chapter 9 Bankruptcies (effective for</b>				

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<b>periods beginning after June 15, 2009)</b>				
	Not applicable – see O.C.G.A. §36-80-5			
<b>GASB Statement 59: Financial Instruments Omnibus (effective for financial statements for periods beginning after June 15, 2010)</b>				
	No change to checklist			
<b>GASB Statement 60: Accounting and Financial Reporting for Service Concession Arrangements (effective for financial statements for periods beginning after December 15, 2011)</b>				
S113a+	The following information should be disclosed in the notes to financial statements of transferors and governmental operators for service concession arrangements (GASB S30.112):			
S113b+	A general description of the arrangement in effect during the reporting period, including management’s objectives for entering into it and, if applicable, the status of the project during the construction period			
S113c+	The nature and amounts of assets, liabilities, and deferred inflows of resources related to a service concession arrangement that are recognized in the financial statements			
S113d+	The nature and extent of rights retained by the transferor or granted to the governmental operator under the arrangement			
S114+	Some service concession arrangements may include provisions for guarantees and commitments. For example, a transferor may become responsible for paying the debt of the operator in the event of a default, or the arrangement may include a minimum revenue guarantee to the operator. For each period in which a guarantee or commitment exists, disclosures should be made about guarantees and commitments, including identification, duration, and significant contract terms of the guarantee or commitment. (GASB S30.113)			
<b>GASB Statement 61: The Financial Reporting Entity: Omnibus (effective for financial statements for periods beginning after June 15, 2012)</b>				
S5-	The Notes to the Financial Statements should include a discussion of the rationale for including each component unit in the financial reporting entity and whether it is discretely presented, blended, or included in the fiduciary fund financial statements. Component units may be disclosed together if they have common characteristics as long as each component unit is separately identified. (GASB 2600.121)			
<b>GASB Statement 62: Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements (effective for financial statements for periods beginning after December 15, 2011)</b>				
S59+	The following information with respect to interest cost should be disclosed in the notes to the financial statements: <ul style="list-style-type: none"> <li>a. For an accounting period in which no interest cost is capitalized, the amount of interest cost incurred and charged to expense during the period</li> <li>b. For an accounting period in which some interest cost is capitalized, the total amount of interest cost incurred during the period and the amount thereof that has been capitalized.</li> </ul> (GASB 1400.137) <i>(Note to reviewer: GASB Statement No. 62, paragraph 553 notes that GASB Statement No. 37 provides that construction-period interest on assets used in</i>			

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	<i>the governmental activities should not be capitalized.)</i>			
S115+	When prior-period adjustments are recorded, the resulting effects on the change in net assets of prior periods should be disclosed in the notes to the financial statements in the period in which the adjustments are made. When financial statements for a single period only are presented, the disclosure should indicate the effects of such restatement on the balance of net assets at the beginning of the period and on the change in net assets of the immediately preceding period. (GASB 2250.XXX – 62 ¶62)			
S116+	The nature of and justification for a change in accounting principle and its effect on beginning net assets/fund net assets should be disclosed in the financial statements of the period in which the change is made. The justification for the change should explain clearly why the newly adopted accounting principle is preferable. (GASB 2250.XXX – 62 ¶75)			
S117+	The effect on the change in net assets/fund net assets of the current period should be disclosed for a change in estimate that affects several future periods, such as a change in service lives of depreciable assets or actuarial assumptions affecting pension costs. (GASB 2250.XXX – 62 ¶85) <i>(Note to reviewer: GASB Statement 62, paragraph 85 states that disclosure of the effect on the change in net assets/fund net assets is not necessary for estimates made each period in the ordinary course of accounting for items such as uncollectible accounts or inventory obsolescence.)</i>			
S118+	The financial statements of the period of a change in the reporting entity should describe the nature of the change and the reason for it. In addition, the effect of the change on beginning net assets/fund net assets should be disclosed for all periods presented. (GASB 2250.XXX – 62 ¶87)			
S119+	The nature of an error in previously issued financial statements and the effect of its correction on the change in net assets/fund net assets should be disclosed in the period in which the error was discovered and corrected. (GASB 2250.XXX – 62 ¶89)			
S30-	For the various classifications of inventory items, the basis upon which their amounts are stated and, where practicable, indication of the method of determining the cost, for example, average cost, FIFO, and LIFO, should be disclosed in the notes to the financial statements. (GASB 2300.106(a)(7))			
S24+	Disclosure of accounting policies should identify and describe the method or methods used in computing depreciation with respect to major classes of depreciable assets (GASB 2300.106(a)(8))			
S60+	The following information with respect to leases should be disclosed in the notes to the lessee’s financial statements (GASB L20.128): a. For capital leases: 1. The gross amount of assets recorded under capital leases as of the date of each set of financial statements presented by major classes according to nature or function. This information may be combined with the comparable information for owned assets. 2. The total of minimum sublease rentals to be received in the future under noncancelable subleases as of the date of the latest financial statements presented 3. Total contingent rentals actually incurred for each period for which a flows statement is presented.			

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	<p>4. Assets recorded under capital leases and the accumulated amortization thereon. Unless the expense resulting from amortization of assets recorded under capital leases is included with depreciation expense and the fact that it is so included is disclosed, the amortization expense should be disclosed in the notes to the financial statements.</p> <p>b. For operating leases having initial or remaining noncancelable lease terms in excess of one year, the total of minimum rentals to be received in the future under noncancelable subleases as of the date of the latest financial statements presented.</p> <p>c. For all operating leases, rental expense/expenditure for each period for which a flows statement is presented, with separate amounts for minimum rentals, contingent rentals, and sublease rentals. Rental payments under leases with terms of a month or less that were not renewed need not be included.</p> <p>d. A general description of the lessee's leasing arrangements including, but not limited to, the following:</p> <ol style="list-style-type: none"> <li>1. The basis on which contingent rental payments are determined</li> <li>2. The existence and terms of renewal or purchase options and escalation clauses</li> <li>3. Restrictions imposed by lease agreements, such as those concerning additional debt and further leasing.</li> </ol>			
	<p><i>Note to reviewers: Reviewer should consult GASB Statement No. 62, including disclosure requirements, for the following specific topics, as applicable:</i></p> <p><i>Related parties (§54 – 57)</i>  <i>Contingencies (§96 – 113)</i>  <i>Construction-Type Contracts – Long Term (§114 – 123)</i>  <i>Extinguishments of Debt (§124 – 127)</i>  <i>Troubled Debt Restructuring (§128 – 164)</i>  <i>Foreign Currently Transactions (§165 – 172)</i>  <i>Interest Costs – Imputation (§173 – 187)</i>  <i>Investments in Common Stock (§202 – 210)</i>  <i>Nonmonetary Transactions (§272 – 281)</i>  <i>Sales of Real Estate (§282 – 349)</i>  <i>Costs and Initial Rental Operations of Real Estate Projects (§350 – 373)</i>  <i>Research and Development Arrangements (§374 – 384)</i>  <i>Broadcasters (§385 – 388)</i>  <i>Cable Television Systems (§389 – 399)</i>  <i>Insurance Entities – Other Than Public Entity Risk Pools (§400 – 430)</i>  <i>Lending Activities (§431 – 451)</i>  <i>Mortgage Banking Activities (§452 – 475)</i>  <i>Regulated Operations (§476 – 500)</i></p>			
<p><b>GASB Statement 63: Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position (effective for financial statements for periods beginning after December 15, 2011)</b></p>				
<p>(Note to Reviewer: No checklist item numbers have been referenced below because this Statement will impact all references to Statement of Net Assets contained in the checklist, thereby requiring comprehensive revision.)</p>				

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	Amounts that are required to be reported as deferred outflows of resources should be reported in a statement of financial position in a separate section following assets. The total for deferred outflows of resources may be added to the total for assets. (GASBS 63, ¶7)			
	Amounts that are required to be reported as deferred inflows of resources should be reported in a statement of financial position in a separate section following liabilities. The total for deferred inflows of resources may be added to the total for liabilities to provide subtotals. (GASBS 63, ¶7)			
	The statement of net position should report all assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position. Governments are encouraged to present the statement of net position in a format that displays <i>assets, plus deferred outflows of resources, less liabilities, less deferred inflows of resources, equals net position</i> , although a balance sheet format (assets plus deferred outflows of resources equals liabilities plus deferred inflows of resources, plus net position) may be used. (GASBS 63, ¶8)			
	Regardless of the format used, the statement of net position should report the residual amount as <i>net position</i> , rather than net assets, proprietary or fiduciary fund balance, or equity. (GASBS 63 ¶8)			
	Net position represents the difference between all other elements in a statement of financial position and should be displayed in three components – <i>net investment in capital assets; restricted</i> (distinguishing between major categories of restrictions); and <i>unrestricted</i> . (GASBS 63, ¶8)			
	The <i>net investment in capital assets</i> component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt also should be included in this component of net position. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflows of resources attributable to the unspent amount should not be included in the calculation of net investment in capital assets. Instead, that portion of the debt or deferred inflows of resources should be included in the same net position component (restricted or unrestricted) as the unspent amount. (GASBS 63, ¶9)			
	The <i>restricted</i> component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported. (GASBS 63, ¶10)			
	The <i>unrestricted</i> component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position. (GASBS 63, ¶11)			
	Deferred outflows of resources and deferred inflows of resources that are			



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	<p>required to be reported in a governmental fund balance sheet should be presented in a format that displays <i>assets plus deferred outflows of resources, equals liabilities plus deferred inflows of resources, plus fund balance.</i> (GASBS 63, ¶12)</p>			
	<p>Balances of deferred outflows of resources and deferred inflows of resources reported in a statement of net position or a governmental fund balance sheet may be aggregations of different types of deferred amounts. Governments should provide details of the different types of deferred amounts in the notes to the financial statements if significant components of the total deferred amounts are obscured by aggregation. Disclosure in the notes to the financial statements is required only if the information is not displayed on the face of the financial statements. (GASBS 63, ¶13)</p>			
	<p>In some situations, the amount reported for a component of net position (net investment in capital assets, restricted, and unrestricted) may be significantly affected by a transaction that has resulted in recognition of a deferred outflow of resources or deferred inflow of resources. If the difference between a deferred outflow of resources or deferred inflow of resources and the balance of the related asset or liability is significant, governments should provide an explanation of that effect on its net position in the notes to the financial statements.  <i>(GASBS 63, ¶36 elaborates “For example, the balance of a deferred inflow of resources from an up-front payment in a service concession arrangement may significantly exceed any unspent cash from that payment – especially after the first years of the arrangement. In that circumstance, disclosure of the effects of the deferral amount would be required. Conversely, if there is not a significant difference between the deferred outflow of resources or deferred inflow of resources and the balance of the related assets or liabilities, no disclosure is required. For example, deferred outflows of resources of deferred inflows of resources related to a hedging derivative instrument will often be the same amount as the reported fair value of the derivative instrument itself. In this situation, there would be no significant effect on net position to disclose. Based on the provisions of Concepts Statement No. 3, Communication Methods in General Purpose External Financial Resources That Contain Basic Financial Statements, the Board believes that an explanation of a significant effect on net position constitutes ‘more detail about or explanations of amounts recognized in financial statements’ and, therefore, would be an appropriate disclosure in the notes to financial statements.”)</i></p>			