

ORGANIZATIONAL OVERSIGHT REPORTS: REPORT OF THE INTERNAL AUDITOR

Additional documents for this item:

Action required at this meeting – the Programme Coordinating Board is invited to:
take note the Internal Auditor Report for the year ended 31 December 2019

Cost implications for decisions: none

May 2020

Report of the Internal Auditor for 2019

1. The Office of Internal Oversight Services (IOS) of the World Health Organization transmits herewith its annual report for the year 2019 for the information of the Programme Coordinating Board (PCB) of the Joint United Nations Programme on HIV/AIDS (UNAIDS).

OBJECTIVE AND SCOPE

2. IOS provides an independent and objective assurance and advisory activity, which is designed to add value to and improve the operations of UNAIDS. Work is conducted in accordance with the International Professional Practices Framework promulgated by the Institute of Internal Auditors. The standards provided by the Institute have been adopted for use throughout the United Nations system and provide independent, authoritative guidance designed to ensure an effective oversight function. Using a systematic and disciplined approach, IOS helps UNAIDS accomplish its objectives by evaluating and improving the effectiveness of processes for risk management, control and governance. IOS is authorized full, free and prompt access to all records, property, personnel, operations and functions within UNAIDS which, in its opinion, are relevant to the subject matter under review.

3. The scope of work was to evaluate whether the framework of processes for risk management, control and governance, as designed and implemented by UNAIDS Management, was adequate and functioning in a manner so as to fulfil specific purposes. In particular, IOS assessed whether: (a) significant financial, managerial and operating information was accurate, reliable and timely; (b) staff actions complied with UNAIDS and WHO regulations, rules, policies, standards and procedures; and (c) resources were acquired economically, used efficiently, and protected adequately.

4. IOS provides oversight services to UNAIDS in accordance with the Memorandum of Understanding of 9 January 2008 between IOS and UNAIDS.

METHODOLOGY

5. IOS views risk as the possibility of an event occurring that will influence the achievement of objectives. In order to ensure that available audit resources are focused on the areas of highest risk, IOS uses a risk assessment model. This model supports professional judgments made in the prioritization of the annual plan of work. The model comprises three basic components: (i) the audit universe of the budget centres drawn from the Enterprise Resource Planning (ERP) system (WHO Global Management System (GSM) database); (ii) a set of weighted risk parameters which are applied consistently to obtain a relative risk ranking of entities in the audit universe; and (iii) a further screening against specific risk factors. The risk assessment process incorporates both subjective and objective measures - such as financial exposure, recent changes in staff or systems, and the internal control environment - which determine the relative risk of the auditable areas. In accordance with our normal practice, input from UNAIDS Senior Management on potential areas of audit, was also taken into consideration in the preparation of the plan of work.
6. The results of the updated audit risk assessment had been discussed with UNAIDS Management and a plan of work had been drawn up for the year 2019.
7. At the conclusion of each assignment, IOS prepared a detailed report and made recommendations to Management, designed to help manage risk, maintain controls and implement effective governance within the Secretariat. In accordance with common practices across United Nations Agencies, IOS uses a four-tier rating system for its overall conclusions on audits, namely (1) Satisfactory; (2) Partially satisfactory, with some improvement required; (3) Partially satisfactory, with major improvement required; and (4) Unsatisfactory.
8. In 2019, no audit was found to be “satisfactory”, one audit was found to be “partially satisfactory” with improvement required in some areas, and three were found to be “partially satisfactory” with major improvement required. In 2018, two audits were found to be “partially satisfactory” with improvement required in some areas and four were found to be “partially satisfactory” with major improvement required in some areas (**Table 1**)

Table 1: Summary of audit conclusions, per year

| Audit conclusions | 2019 | 2018 |
|---|------|------|
| Satisfactory | 0 | 0 |
| Partially satisfactory (some improvement required) | 1 | 2 |
| Partially satisfactory (major improvement required) | 3 | 4 |
| Unsatisfactory | 0 | 0 |
| Total | 4 | 6 |

9. The main findings from the IOS reports issued in 2019 on the effectiveness of internal controls are summarized hereafter. We noted that there is a significant difference when comparing the effectiveness of internal controls at the Regional Support Team (RST) and UNAIDS Country Office (UCO) levels, as while 67% of the controls were effective at the RSTs audited, only 43% of the controls tested at the UCOs were found to be functioning effectively. The processes with the highest occurrence of unacceptable residual risk are: the Control Environment – Tone at the top (seven in total), followed by Direct Financial Cooperation (DFC) and Programme Funding Agreements (PFA), Human Resources, and Procurement of Services (five each) as outlined in **Table 2**.

Table 2: Total number of controls with unacceptable residual risk per process

| Process | Total number of controls with unacceptable residual risk |
|---|--|
| Control Environment | 7 |
| Direct Financial Cooperation and Programme Funding Agreements | 5 |
| Human Resources | 5 |
| Procurement of Services | 5 |
| Asset Management | 3 |
| Monitoring and Performance Assessment | 3 |
| Information and Communication | 2 |
| Information Technology | 2 |
| Risk Management | 2 |
| Risk Assessment | 1 |
| Grand Total | 35 |

AUDITS

Regional Support Teams

10. **UNAIDS Regional Support Team for West and Central Africa, Dakar (Audit Report No. 19/1179):**
11. The audit found that the overall effectiveness of risk management and control processes in the areas of administration and finance of the RST was partially satisfactory, with some improvement required.
12. The audit identified the following high-risk areas which needed to be addressed as a priority by UNAIDS headquarters (HQ) or in the RST, respectively as follows:
- (i) Under HQ responsibility:
- (a) Safeguarding of assets: The Delegation of Authority (DOA) policy was still being reviewed by HQ, resulting in a lack of guidance to the regions and country offices.
 - (b) Control environment and tone at the top: A strategic vision for the RSTs should be developed and a coherent and harmonized approach applied by Senior Management to ensure that the best support is provided to the country offices.
 - (c) Compliance with rules and regulations: Key posts were not filled in a timely manner as a result of lengthy recruitment processes and delayed decisions to fill posts.
 - (d) Effectiveness and efficiency: Due to the mobility exercise, some individuals with skill sets that do not meet the needs were placed at the RST.
- (ii) Under RST responsibility:
- (a) Safeguarding of assets: There was a lack of control of funds that are transferred to partners with existing overdue reports.
 - (b) Reliability and integrity: The follow-up of recommendations arising from RST missions at UCOs was not conducted in a timely and efficient manner).

- (c) Compliance with rules and regulations: Refunds due from contractual partners need to be followed up as unjustified charges were found to have been passed on to the RST.

Country Offices

13. Country Office and Regional Sub-Office in Jamaica, Kingston (Audit Report No. 19/1168):

14. The audit found that the overall effectiveness of risk management and control processes in the areas of administration and finance of the UCO/SRO was partially satisfactory with major improvement required. Control deficiencies with a high level of residual risk which need to be rectified promptly by Management were found in the following areas:

- (a) Control environment and tone at the top: (i) a clear mandate for the SRO has not been established, which leads to multiple programmatic and operational issues; and (ii) the approved delegation of authority for the Team Lead of the SRO has not been properly reflected in the ERP.
- (b) Compliance with rules and regulations: (i) job descriptions do not properly reflect the actual duties of staff, in particular for staff performing work for the SRO; (ii) retroactive approval for transactions, due to poor planning; (iii) the need to revise the approach for the assessment to move office premises; (iv) adjudication reports have not been approved in a timely manner leading to fait accompli situations; and (v) corrective actions recommended in previous reviews have not been implemented in a timely manner.
- (c) Achievement of objectives: Insufficient competition in bidding processes to ensure that the Organization obtains best value for money.
- (d) Safeguarding of assets: Asset disposal related to the transfer of the former Regional Support Team Caribbean (RST CAR) has not been conducted in a timely and appropriate manner.

15. Country Office in the Malawi, Lilongwe (Audit Report No. 19/1170):

16. The audit found that the overall effectiveness of risk management and control processes in the areas of administration and finance of the UCO is partially satisfactory, with major improvement required. Control deficiencies with a high level of residual risk which need to be rectified promptly by Management were found in the following areas:

- (a) Control environment and tone at the top: (i) the follow-up of a case of fraud was not appropriately managed by all three levels of the Organization (UCO, RST and HQ), which negatively impacted timely resolution; and (ii) the approved delegation of authority was not properly respected for procurement of services.
- (b) Risk management: The UCO has not submitted the risk register, as required by the UNAIDS Risk Management process established in 2018.
- (c) Effectiveness and efficiency: (i) lack of appropriate due diligence assessments of implementing partners; (ii) technical and financial reports from implementing partners were not received in a timely manner and some remain outstanding; (iii) weak information technology infrastructure which leads to reduced performance; and (iv) new contracts for DFC/PFA have been issued to partners with overdue reports, without appropriate clearances.
- (d) Compliance with rules and regulations: (i) corrective actions identified in internal reviews have not been formally followed up; and (ii) adjudication reports have not been appropriately approved by the authorized approvers.
- (e) Reliability and integrity: spot checks of supporting documentation have not been documented and conducted in a systematic manner for implementing partners.

17. Country Office in Gaborone, Botswana (Audit Report No. 19/1183):

18. The audit found that the overall effectiveness of risk management and control processes in the areas of administration and finance of the UCO is partially satisfactory, with major improvement required. Control deficiencies with a high level of residual risk were found which need to be rectified promptly by HQ or in the UCO, respectively as follows:

(i) Under HQ responsibility:

- (a) Control environment and tone at the top: (i) several examples of inconsistent application of UNAIDS rules and regulations were noted in a number of areas, including: driver overtime, use of UNAIDS official vehicles, identification of personal calls and approval of leave. UCO staff were not familiar with basic WHO Staff Rules and the UNAIDS Field Operations Manual (FOM). This may lead to reputational risks for the Organization and does not foster a culture of compliance with internal controls; (ii) despite several missions by HQ and the RST since 2017, significant issues remain. A separate memorandum was issued to HQ Management on specific issues which need to be addressed as a priority in relation to the work environment at the UCO.
- (b) Compliance with rules and regulations: The follow-up of recommendations from prior missions is not conducted in a timely and efficient manner (e.g. regular follow-up of recommendations from RST missions at UCOs).

(ii) Under UCO responsibility:

- (a) Achievement of the Organization's strategic objectives: (i) key risk response actions identified in the risk register are not being implemented and actively discussed with the RST; and (ii) sufficient training is not provided to all staff to ensure that the Organization's policies and procedures are properly followed.
- (b) Safeguarding of assets: Overtime payments to staff for previous years were not reimbursed to staff according to the UNAIDS rules.
- (c) Reliability and integrity: (i) insufficient frequency of meetings with key partners; and (ii) the method used to generate technical data was not validated with key partners prior to release.
- (d) Compliance with rules and regulations: The audit observed that the UCO hired consultants to perform basic tasks that are typically performed by staff in other locations.

GOOD PRACTICES

19. IOS also noted the following good practices:

- (a) UNAIDS has launched a new management data platform, “Assemblage”. This platform facilitates the development of customised online dashboards with real-time information from multiple sources, e.g. iTrack, ERP procurement and travel, and JPMS.
- (b) Assemblage supports staff and Management to make informed decisions and enhance Management accountability.
- (c) The introduction of e-signature for adjudication reports through the DocuSign platform which improves accountability in the approval process.
- (d) Knowledge-sharing across RSTs.
- (e) Increased field missions conducted by RSTs, resulting in improved UCO operational support.
- (f) Co-sponsors indicated that the increase of the Unified Budget, Results and Accountability Framework (UBRAF) and country envelopes has allowed to implement more activities. The coordination was generally reported as being beneficial and open.

INVESTIGATIONS

20. During 2019, 19 new reports of alleged misconduct were referred to IOS for review and consideration (see **Table 2**).

Table 2: Summary of reports of concern, by type, for the period 2018–2019

| Types of reports of concern | 2018 | 2019 |
|---|-------------|-------------|
| Fraud | 5 | 9 |
| Failure to comply with professional standards | 4 | 1 |
| Recruitment irregularity | 0 | 3 |
| Harassment | 1 | 2 |
| Sexual harassment | 1 | 1 |
| Sexual exploitation and abuse | 0 | 0 |
| Retaliation | 1 | 1 |
| Other | 5 | 2 |
| Total | 17 | 19 |

21. The reports of concern are subject to the IOS Intake Committee standard review process to assess the nature of the allegations and the need for a full investigation or to refer the matter to Management for follow-up. In relation to the 19 matters reported during 2019 (referred to in **Table 2** above), five are at the preliminary review stage, six are currently under investigation and eight have been closed. Of the 12 cases closed in 2019, two cases were unfounded, seven were unsubstantiated and three cases were substantiated (two cases related to failure to comply with professional standards and the third to health insurance fraud).

22. In accordance with standard procedures, once the investigations are completed, the related investigation report is normally forwarded to the UNAIDS Executive Director for consideration of the findings and action on any related disciplinary or other measures, as applicable.

FOLLOW-UP AND IMPLEMENTATION

23. IOS monitors the implementation of all its recommendations to ensure either that action has been taken effectively by management or that Senior Management has accepted the risk of not taking action. Reporting on and monitoring of each individual audit recommendation is performed with the assistance of a recommendation-tracking database maintained by IOS. Audit recommendations are categorized by risk category, significance and implementation effort. For 2020, the offline recommendation database (Microsoft Access-based) was migrated to an online tool (“TeamMate/TeamCentral”) which allows auditees to update progress on audit recommendations directly into the tool.

24. UNAIDS staff welcomed the introduction of the TeamCentral online platform to follow up recommendations, but the transfer of the offline database to TeamCentral had some technical challenges that are partially ongoing and currently being addressed (e.g. access of some UNAIDS

staff to the database). In addition, the emergency situation related to COVID-19 has a significant impact on the implementation of recommendations as field staff are heavily involved in challenges related to the pandemic.

25. Since the prior Report of the Internal Auditor, IOS is pleased to report that, as of 11 May 2020, it was able to close two audits (14/968 and 17/1122). There are three long outstanding audits, for which responses have been submitted but are in various stages of approval¹ by the responsible UNAIDS Officers (i.e. 16/1008, 16/1035 and 17/1117) and one for which no initial responses has been obtained (18/1159). For all other audits, responses have been received in 2019 and 2020 or the responses were not due at the time of preparation of this report. As a result the number of “open” recommendations has significantly reduced to 21% as of 11 May 2020, compared with 32% as of the prior year. See **Annex 1** for the detailed status by audit report ².

26. In considering further progress on implementation of audit recommendations, we note that recurring issues have been reported in the following areas, suggesting that UNAIDS adopt a more “holistic approach” to achieve sustainable improvements in some high-risk areas, as follows:

- Regular review of user access rights to ERP and update the required access rights as a shared responsibility between HQ and field offices;
- Non-compliance with procurement procedures and recurring situations where the competitive bidding process was waived due to a sole source of supply;
- High number of transactions being retroactively approved as a result of poor planning and/or failure to schedule sufficient processing time for approval mechanisms such as Quality Compliance Check (QCC) or Programme Review Committee (PRC);
- Travel plans not being approved in a timely manner;
- Discrepancies between the information contained in the fixed assets register and physical verification; and
- No strategic business plan for RSTs and SROs, and each RST performs different responsibilities, which would benefit from improved coordination.

MAIN OPERATIONAL RISKS AND OPPORTUNITIES FACING UNAIDS

¹ In total, there are a large number of recommendations (51 as of 11 May 2020), with the status “Implemented – Partial Client Approved” relating to multiple audit reports. When the internal approvals for these recommendations have been completed, IOS will assess them for closure.

² Data available in TeamCentral at the time of the report.

27. IOS noted further improvement in Management's efforts in addressing potential abuse of power, misconduct, harassment and mismanagement. For example, as a result of investigations conducted, UNAIDS Management has implemented disciplinary action for misconduct. While we noted that work is still required to improve the culture of compliance, Management takes these findings seriously and promptly acts upon concerns that have been raised in several audits. IOS has ongoing discussions with HRM and Management has increased the capacity of HR by hiring Legal Officers in order to provide a better support to staff in the field. Also, UNAIDS provides mandatory training for staff in the area of harassment and information on zero tolerance policy. Staff welcomed the proactive approach of Management, however, indicated that processes need further strengthening in order to ensure that complaints are being addressed and resolved in a timely manner.

28. IOS develops an annual risk assessment in order to prepare the plan of work. UNAIDS has developed a risk register and an Internal Control Framework self-assessment checklist which has been reviewed by the External Auditor. The self-assessment does not yet include a formal Management validation process. IOS will closely monitor this process and, when the checklist is at a mature state, will include the results in the preparation of the annual audit risk assessment.

29. The current COVID-19 pandemic has a significant impact on the work of the Organization and this will continue throughout 2020 and beyond. There are concerns related to the implementation of the HIV response in the field (e.g. availability of retroviral medication) as well as administration and coordination (virtual meetings versus traditional meetings).

ACTION BY THE PROGRAMME COORDINATING BOARD

30. The Programme Coordinating Board is invited to take note of this report.

Implementation Status Dashboard for Internal Audit Recommendations, as at 11 May 2020

| Audit No. | Audit Title | Responsible Manager | Date of Final Report | # of Years since Report Issuance | Status as of 31-05-2019 | | | Status as of 11-05-2020 | | | Implementation Rate | High Significance | | High Priority*** | | Comments on changes since previous status report (31-05-2019) | | |
|-----------|--|----------------------------------|----------------------|----------------------------------|-------------------------|------|-------------|-------------------------|----------------|------|---------------------|-------------------|--------|------------------|-------------|---|---|--|
| | | | | | Number of Recs | Open | In Progress | Closed | Number of Recs | Open | | In Progress | Closed | Not Closed** | In progress | | Not Closed** | In Progress |
| 12/895 | Telephone Expenses at UNAIDS Headquarters | Director FMA, UNAIDS | 12-Oct-12 | 7.6 | 27 | 0 | 3 | 24 | 27 | 0 | 3 | 24 | 89% | 0 | 0 | 0 | 0 | Two comments received since the last status update |
| 14/968 | UNAIDS Regional Support Team for Latin America in Panama | RST Director LA | 20-Apr-15 | 5.1 | 44 | 0 | 12 | 32 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | Audit closed since the last status update | |
| 14/969 | UNAIDS Quality Assurance at HQ | Director PFA, UNAIDS | 18-Aug-14 | 5.7 | 16 | 0 | 5 | 11 | 16 | 0 | 4 | 12 | 75% | 3 | 3 | 0 | 0 | 1 recommendation closed since the last status update |
| 15/997 | Programme Funding Agreements and Direct Financial Cooperation at | Director PFA, UNAIDS | 01-Mar-16 | 4.2 | 15 | 0 | 4 | 11 | 15 | 0 | 3 | 12 | 80% | 1 | 1 | 0 | 0 | 1 recommendation closed since the last status update |
| 16/1008 | Field and Remote IT Support in Nairobi, Kenya | Senior Advisor Change Management | 16-Mar-17 | 3.2 | 18 | 2 | 5 | 11 | 18 | 0 | 7 | 11 | 61% | 2 | 2 | 1 | 1 | Follow-up in progress for 7 recommendations |
| 16/1030 | UNAIDS Regional Support Team For West and Central Africa | RST/WCA Director | 17-Jun-16 | 3.9 | 52 | 0 | 8 | 44 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | Audit closed and follow-up transferred to the new 2019 WCA audit |
| 16/1035 | Audit of UNAIDS Office in Ghana | UNAIDS Country Director | 08-Dec-16 | 3.4 | 32 | 32 | 0 | 0 | 32 | 1 | 31 | 0 | 0% | 13 | 12 | 4 | 4 | Follow-up in progress for 31 recommendations |
| 17/1101 | UNAIDS Country Office In Dar El Salam, Tanzania | UNAIDS Country Director | 10-Aug-17 | 2.8 | 35 | 0 | 3 | 32 | 35 | 0 | 1 | 34 | 97% | 0 | 0 | 0 | 0 | 2 recommendations closed since the last status update |
| 17/1102 | UNAIDS Regional Support Team MENA | RST Director MENA | 20-Oct-17 | 2.6 | 28 | 0 | 17 | 11 | 28 | 0 | 7 | 21 | 75% | 2 | 2 | 0 | 0 | 10 recommendations closed since the last status update |
| 17/1110 | UCO in Egypt | UNAIDS Country Director | 08-Dec-17 | 2.4 | 16 | 16 | 0 | 0 | 16 | 0 | 2 | 14 | 88% | 1 | 1 | 0 | 0 | 14 recommendations closed since the last status update |
| 17/1117 | Resource Mobilization at UNAIDS Headquarters | Director PFA, UNAIDS | 01-May-18 | 2.0 | 35 | 2 | 15 | 18 | 35 | 2 | 15 | 18 | 51% | 12 | 10 | 2 | 2 | Follow-up in progress for 15 recommendations |
| 17/1121 | UNAIDS Regional Support Team EECA | RST Director EECA | 02-May-17 | 3.0 | 36 | 36 | 0 | 0 | 36 | 0 | 5 | 31 | 86% | 1 | 1 | 0 | 0 | 31 recommendations closed since the last status update |
| 17/1122 | UCO UNAIDS Country Office in Kazakhstan | UNAIDS Country Director | 12-Apr-18 | 2.1 | 22 | 0 | 8 | 14 | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | N/A | Audit closed since the last status update |
| 18/1140 | UCO in the Democratic Republic of Congo | UNAIDS Country Director | 20-Jul-18 | 1.8 | 47 | 0 | 24 | 23 | 50 | 0 | 16 | 34 | 68% | 9 | 9 | 1 | 1 | 11 recommendations closed since the last status update |
| 18/1146 | UCO in Haiti | UNAIDS Country Director | 28-Sep-18 | 1.6 | 49 | 31 | 6 | 12 | 49 | 31 | 6 | 12 | 24% | 16 | 2 | 1 | 0 | 12 recommendations closed since the last status update |
| 18/1151 | UCO in Cameroon | UNAIDS Country Director | 04-Oct-18 | 1.6 | 49 | 49 | 0 | 0 | 49 | 0 | 11 | 38 | 78% | 6 | 6 | 0 | 0 | 38 recommendations closed since the last status update |
| 18/1153 | Agreements for Performance of Work at UNAIDS | Director PFA, UNAIDS | 25-Mar-19 | 2.1 | 28 | 22 | 0 | 6 | 28 | 5 | 1 | 22 | 79% | 3 | 1 | 0 | 0 | 15 recommendations closed since the last status update |
| 18/1158 | UNAIDS Regional Support Team ESA | RST Director ESA | 19-Jul-19 | 1.8 | N/A | N/A | N/A | N/A | 47 | 21 | 26 | 0 | 0% | 15 | 12 | 2 | 2 | Follow-up in progress for 26 recommendations |
| 18/1159 | UCO in Mozambique | UNAIDS Country Director | 05-Jun-19 | 1.9 | N/A | N/A | N/A | N/A | 32 | 32 | 0 | 0 | 0% | 13 | 0 | 0 | 0 | 32 Overdue recommendations |
| 19/1168 | UCO and the Regional-Sub Office in Jamaica | RST Director RSJ | 28-Oct-19 | 0.5 | N/A | N/A | N/A | N/A | 37 | 36 | 1 | 0 | 0% | 10 | 1 | 1 | 0 | Follow-up in progress for 1 recommendation |
| 19/1170 | UCO in Malawi | UNAIDS Country Director | 05-Feb-20 | 0.3 | N/A | N/A | N/A | N/A | 45 | 45 | 0 | 0 | 0% | 12 | 0 | 0 | 0 | Not due yet |
| 19/1179 | UNAIDS Regional Support Team WCA | RST Director WCA | 28-Apr-20 | 0.0 | N/A | N/A | N/A | N/A | 35 | 35 | 0 | 0 | 0% | 9 | 0 | 0 | 0 | Not due yet |
| 19/1183 | UCO in Botswana | UNAIDS Country Director | Draft report issued | | N/A | N/A | N/A | N/A | 34 | 34 | 0 | 0 | N/A | N/A | N/A | N/A | N/A | Final report not yet issued |

** Not Closed = either Open or In Progress

*** High Priority = High Significance and Low Implementation Effort

See Legend for explanations of colour coded conditional formatting

| ALL RECOMMENDATIONS | 549 | 190 | 110 | 249 | 664 | 242 | 139 | 283 |
|---------------------|------|-----|-----|-----|------|-----|-----|-----|
| | 100% | 35% | 20% | 45% | 100% | 36% | 21% | 43% |

| EXCLUDING RECOMMENDATIONS NOT DUE | 521 | 168 | 110 | 243 | 565 | 121 | 138 | 306 |
|-----------------------------------|------|-----|-----|-----|------|-----|-----|-----|
| | 100% | 32% | 21% | 47% | 100% | 21% | 24% | 54% |