

AGENDA

COMMITTEE ON AUDIT

Meeting: **4:45 p.m., Wednesday, November 12, 2014**
Glenn S. Dumke Auditorium

Lupe C. Garcia, Chair
Adam Day, Vice Chair
Steven M. Glazer
Rebecca D. Eisen
Hugo N. Morales

Consent Items

Approval of Minutes of Meeting of September 9, 2014

Discussion Items

1. Status Report on Current and Follow-Up Internal Audit Assignments, *Information*
2. Status Report on the Implementation Plan for the Quality Assurance Review, *Information*

**MINUTES OF THE MEETING OF
COMMITTEE ON AUDIT**

**Trustees of the California State University
Office of the Chancellor
Glenn S. Dumke Conference Center
401 Golden Shore
Long Beach, California**

September 9, 2014

Members Present

Lupe C. Garcia, Chair
Adam Day, Vice Chair
Rebecca D. Eisen
Steven M. Glazer
Hugo N. Morales
Lou Monville, Chair of the Board
Timothy P. White, Chancellor

Chair Garcia called the meeting to order.

Approval of Minutes

The minutes of the meeting of July 22, 2014, were approved as submitted.

Status Report on Current and Follow-Up Internal Audit Assignments

Mr. Larry Mandel, vice chancellor and chief audit officer, presented the Status Report on Current and Follow-up Internal Audit Assignments. He stated that there had been several updates to the status report, as displayed in green numerals, which indicate progress toward or completion of recommendations since the distribution of the agenda. He stated that for the third consecutive board meeting, the campuses have done an excellent job of completing the recommendations on a timely basis. Mr. Mandel reported that only one recommendation has been outstanding for a long period of time, but anticipated completion by the next board meeting. He noted that 34 of 42 campus reviews and 21 of 30 auxiliary organizations reviews have either been completed or are in progress, with the remaining being completed by the end of the calendar year.

The meeting adjourned.

COMMITTEE ON AUDIT

Status Report on Current and Follow-up Internal Audit Assignments

Presentation By

Larry Mandel
Vice Chancellor and Chief Audit Officer

Summary

This item includes both a status report on the 2014 audit plan and follow-up on past assignments. For the 2014 year, assignments were made to conduct reviews of Auxiliary Organizations, high-risk areas (Information Security, Accessible Technology, and Conflict of Interest), high profile areas (Sponsored Programs – Post Awards, Continuing Education, and Executive Travel), core financial area (Lottery Funds), and Construction. In addition, follow-up on current/past assignments (Special Audit, Auxiliary Organizations, International Programs, Sensitive Data Security, Centers and Institutes, Hazardous Materials Management, Sponsored Programs, Student Health Services, Conflict of Interest, Lottery Funds, Accessible Technology, and Executive Travel) was being conducted on approximately 35 prior campus/auxiliary reviews. Attachment A summarizes the reviews in tabular form. An up-to-date Attachment A will be distributed at the committee meeting.

Status Report on Current and Follow-up Internal Audit Assignments

Auxiliary Organizations

The initial audit plan indicated that approximately 273 staff weeks of activity (26.6 percent of the plan) would be devoted to auditing internal compliance/internal control at eight campuses/29 auxiliaries. Two campus/eight auxiliary reports have been completed, two campus/seven auxiliary reports are awaiting a campus response prior to finalization, and report writing is being completed for two campuses/nine auxiliaries.

High-Risk Areas

Information Security

The initial audit plan indicated that approximately 51 staff weeks of activity (5.0 percent of the plan) would be devoted to a review of the systems and managerial/technical measures for

ongoing evaluation of data/information collected; identifying confidential, private or sensitive information; authorizing access; securing information; detecting security breaches; and security incident reporting and response. Six campuses will be reviewed. One report is awaiting a campus response prior to finalization, report writing is being completed at three campuses, and fieldwork is being conducted at two campuses.

Accessible Technology

The initial audit plan indicated that approximately 51 staff weeks of activity (5.0 percent of the plan) would be devoted to a review of compliance with laws and regulations specific to the Americans with Disabilities Act of 1990 as it applies to accessible technology requirements and program access. Six campuses will be reviewed. Four reports have been completed, and two reports are awaiting a campus response prior to finalization.

Conflict of Interest

The initial audit plan indicated that approximately 53 staff weeks of activity (5.1 percent of the plan) would be devoted to a review of the process for identification of designated positions; monitoring, tracking, and review of disclosures relating to conflicts of interest, such as research disclosures; faculty and CSU-designated officials reporting; employee/vendor relationships; ethics training; and patent and technology transfer. Six campuses will be reviewed. All six reports have been completed.

High Profile Areas

Sponsored Programs – Post Awards

The initial audit plan indicated that approximately 50 staff weeks of activity (4.9 percent of the plan) would be devoted to a review of contract/grant budgeting and financial planning; indirect cost administration including cost allocation, cost sharing/matching, and transfer processes; effort-reporting, fiscal reporting, and progress reporting; approval of project expenditures; sub-recipient monitoring; and management and security of information systems. Six campuses will be reviewed. Two reports have been completed, two reports are awaiting a campus response prior to finalization, and report writing is being completed for two campuses.

Continuing Education

The initial audit plan indicated that approximately 50 staff weeks of activity (4.9 percent of the plan) would be devoted to a review of the processes for administration of continuing education and extended learning operations as self-supporting entities; budgeting procedures, fee

authorizations, and selection and management of courses; faculty workloads and payments to faculty and other instructors; enrollment procedures and maintenance of student records; and reporting of continuing education activity and maintenance of CERF contingency reserves. Six campuses will be reviewed. Report writing is being completed for four campuses, while fieldwork is being conducted at one campus.

Executive Travel

The initial audit plan indicated that approximately 50 staff weeks of activity (4.9 percent of the plan) would be devoted to a review of campus travel policies and procedures to ensure alignment and compliance with CSU requirements; review of internal campus processes for monitoring, reviewing, and approving travel expense claims; and examination of senior management travel and travel expense claims for proper approvals and compliance with campus and CSU travel policy. Six campuses will be reviewed. One report has been completed, three reports are awaiting a campus response prior to finalization, and report writing is being completed for two campuses.

Core Financial Area

Lottery Funds

The initial audit plan indicated that approximately 51 staff weeks of activity (4.9 percent of the plan) would be devoted to a review of campus lottery fund allocation and expenditure policies and procedures to ensure compliance with CSU and state requirements; review of internal campus processes for monitoring, reviewing, and approving campus discretionary allocations to specific programs; and examination of specific programs receiving lottery funding to confirm the expenditures are in conformance with state and CSU restrictions. Six campuses will be reviewed. Five reports have been completed, and one report is awaiting a campus response prior to finalization.

Construction

The initial audit plan indicated that approximately 39 staff weeks of activity (3.8 percent of the plan) would be devoted to a review of design budgets and costs; the bid process; invoice processing and change orders; project management, architectural, and engineering services; contractor compliance; cost verification of major equipment and construction components; the closeout process and liquidated damages; and overall project accounting and reporting. Five projects will be reviewed. One report has been completed, two reports are awaiting a campus response prior to finalization, and report writing is being completed for one project.

Advisory Services

The initial audit plan indicated that approximately 209 staff weeks of activity (20.3 percent of the plan) would be devoted to partnering with management to identify solutions for business issues, offering opportunities to improve the efficiency and effectiveness of operating areas, and assisting with special requests, while ensuring the consideration of related internal control issues. Reviews are ongoing.

Information Systems

The initial audit plan indicated that approximately 13 staff weeks of activity (1.3 percent of the plan) would be devoted to technology support for all high-risk and auxiliary audits. Reviews and training are ongoing.

Investigations

The Office of Audit and Advisory Services is periodically called upon to provide investigative reviews, which are often the result of alleged defalcations or conflicts of interest. In addition, whistleblower investigations are being performed on an ongoing basis, both by referral from the State Auditor and directly from the CSU Chancellor's Office. Forty-three staff weeks have been set aside for this purpose, representing approximately 4.2 percent of the audit plan.

Committees/Special Projects

The Office of Audit and Advisory Services is periodically called upon to provide consultation to the campuses and/or to perform special audit requests made by the chancellor. Twenty-nine staff weeks have been set aside for this purpose, representing approximately 2.8 percent of the audit plan.

Follow-ups

The audit plan indicated that approximately 16 staff weeks of activity (1.6 percent of the plan) would be devoted to follow-up on prior audit recommendations. The Office of Audit and Advisory Services is currently tracking approximately 35 current/past assignments (Auxiliary Organizations, International Programs, Sensitive Data Security, Centers and Institutes, Hazardous Materials Management, Sponsored Programs, Student Health Services, Conflict of Interest, Lottery Funds, Accessible Technology, and Executive Travel) to determine the appropriateness of the corrective action taken for each recommendation and whether additional action is required.

Annual Risk Assessment

The Office of Audit and Advisory Services annually conducts a risk assessment to determine the areas of highest risk to the system. Five staff weeks have been set aside for this purpose, representing approximately 0.5 percent of the audit plan.

Administration

Day-to-day administration of the Office of Audit and Advisory Services represents approximately 4.1 percent of the audit plan.

[illegible]

Status Report on Current and Follow-Up Internal Audit Assignments
(as of 10/17/2014)

2014 ASSIGNMENTS										FOLLOW-UP PAST/CURRENT ASSIGNMENTS					
Aux Orgs	Conflict of Interest	Lottery Funds	Access Tech	Exec Travel	Spon Prog-Post	Info Security	Cont Educ	Special Audit	Auxiliary Organizations	International Programs	Sen. Data Sec./Protect.	*Recs	**Mo.	*Recs	**Mo.
BAK	AI	AC				RW			4						
CHI	AC					RW			4	25/25	-	6/6	-		
CI	AI			AI	RW				3					8/8	-
DH			AC						3	19/19	-			9/9	-
EB	AC	AC					RW		3	29/31	5				
FRE	RW	AC							6						
FUL	AC						RW		4	28/28	-	4/4	-		
HUM		AC				AI			4	30/30	-	7/7	-		
LB				AI		RW			3	27/27	-	8/8	-	6/6	-
LA			AI						4	18/18	-	4/4	-		
MA					AI	FW			2	4/4	-				
MB	AC								3	16/16	-				
NOR							RW		5	22/22	-	8/8	-		
POM			AC	RW	AC				2	11/11	-				
SAC	AC								5	18/41	6	5/5	-		
SB						FW	RW		4	28/28	-	13/13	-	14/14	-
SD			AC	AI					4	11/21	7	1/1	-		
SF			AC		AI		FW		5	19/19	-	8/8	-	10/10	-
SJ				AC				0/18	1	26/26	-				
SLO	RW								3						
SM			AI						4	22/22	-				
SON		AC			RW				3	5/5	-	3/3	-		
STA					AC				4	14/14	-	5/5	-		
CO	AC	AI		RW					2	5/5	-			12/12	-
SYS	AI	RW										0/8	8	0/2	2
FW = Field Work In Progress RW = Report Writing in Progress AI = Audit Incomplete (awaiting formal exit conference and/or campus response) AC = Audit Complete										* The number of recommendations satisfactorily addressed followed by the number of recommendations in the original report. ** The number of months recommendations have been outstanding. • The number of auxiliary organizations reviewed.					

Status Report on Current and Follow-Up Internal Audit Assignments
(as of 10/17/2014)

FOLLOW-UP PAST/CURRENT ASSIGNMENTS																
	Centers and Institutes		Hazardous Mat. Mgmt.		Sponsored Programs		Student Health Svcs.		Conflict of Interest		Lottery Funds		Assessable Technology		Executive Travel	
	*Recs	**Mo.	*Recs	**Mo.	*Recs	**Mo.	*Recs	**Mo.	*Recs	**Mo.	*Recs	**Mo.	*Recs	**Mo.	*Recs	**Mo.
BAK			7/7	-							2/2	-				
CHI					6/6	-			2/3	5						
CI			5/5	-												
DH			4/4	-									0/6	3		
EB	8/8	-									2/2	-				
FRE									1/1	-	0/3	4				
FUL					10/10	-			1/2	5						
HUM											0/1	6				
LB							4/6	9								
LA	4/4	-														
MA																
MB					3/3	-			1/1	-						
NOR	5/5	-			8/8	-										
POM			10/10	-	0/3	1							0/7	3		
SAC							8/9	8	0/5	3						
SB	6/7	13														
SD							14/14	-					0/7	4		
SF			9/9	-									1/1	-		
SJ							17/17	-							0/9	3
SLO	7/7	-			7/7	-										
SM	7/7	-														
SON			6/6	-			6/7	9			1/1	-				
STA					0/7	3	6/6	-								
CO									0/1	6						
SYS	0/3	9	0/2	6			0/4	3								

* The number of recommendations satisfactorily addressed followed by the number of recommendations in the original report.

** The number of months recommendations have been outstanding.

• The number of auxiliary organizations reviewed.

COMMITTEE ON AUDIT

Status Report on the Implementation Plan for the Quality Assurance Review

Presentation By

Larry Mandel
Vice Chancellor
and Chief Audit Officer

Summary

At the July 2014 meeting of the Committee on Audit, an implementation plan for the recommendations put forth in a quality assurance review of the Office of Audit and Advisory Services was presented. This item includes a status report on those Recommendations that required further action for implementation.

Office of Audit and Advisory Services (OAAS)
2014 Quality Assurance Review
Implementation Plan Status

Observation #1: The last full quality assurance review was performed over five years ago in November 2006 with an additional review of audit coverage performed in October 2007.

Recommendation for Enhancement #1: External assessments should be performed every five years as required by the Standards.

OAAS Management Response #1:

We concur. Audit management delayed performance of an external assessment as it explored development of a systemwide compliance function in 2011-2012 and subsequently redirected efforts towards the addition of advisory services in 2012-2013. In the future, external assessments will be performed every five years.

OAAS Implementation Plan for Enhancement #1:

The OAAS will complete its next external assessment in 2019 consistent with the *International Standards for the Professional Practice of Internal Auditing*.

Observation #2: Some of the campuses have internal audit positions that organizationally report to campus presidents or finance officers rather than the vice chancellor and chief audit officer (VCCAO). These positions do not have a reporting line to the VCCAO. The campus auditors are also responsible for matters other than traditional internal auditing, and they do not follow all auditing standards.

As a result of the current structure, ambiguity of the roles and duplication of efforts can occur, and the VCCAO may not be aware of issues and risks occurring at the campus level.

Recommendation for Enhancement #2: The current organization structure should be reviewed to determine if a reporting relationship should be established between campus auditors and the VCCAO in order to strengthen the effectiveness of the audit function and provide increased assurance to the chancellor and the Board of Trustees that significant risks of the system are sufficiently understood and assessed and are receiving appropriate audit coverage.

OAAS Management Response #2:

We concur. A review will be conducted to determine the optimum organization structure (within existing resources) to strengthen the effectiveness of the audit function and provide increased assurance to the chancellor and the Board of Trustees that significant risks of the system are sufficiently understood and assessed and are receiving appropriate audit coverage.

Attachment A

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OAAS Implementation Plan for Enhancement #2:

Our initial review determined that this recommendation could not be effectively implemented within the existing organizational structure. It was also determined that the implementation of this recommendation impacts our ability to effectively implement other recommendations included in the quality assurance review. Therefore, further review is needed to identify alternative organizational structures to support the system.

Current Status of Implementation Plan for Enhancement #2:

An alternative organizational structure was initially discussed with campus Presidents at the August 2014 Council of Presidents (COP) meeting. Further details were provided and discussed during the October 2014 COP meeting. The VCCAO has met individually with several campus presidents and their senior management, as well as the Chancellor and other members of the executive management team. Valuable input has been received and discussions are ongoing.

Observation #3: Information technology is an integral part of the university's operations, and these activities are typically considered one of the highest risk areas in an organization. In preparing the risk assessment for the annual internal audit plan, a detailed information technology (IT) risk assessment is not currently being conducted.

Given the size of the CSU and the number of individual campuses with unique IT environments, limited IT activities are audited. It is important to identify IT risks and controls as part of an overall risk assessment process that includes identifying the entire IT audit universe. A more comprehensive IT audit risk assessment should be performed to ensure an effective audit plan is prepared and IT risks receive adequate coverage. The IIA's Global Technology Audit Guide (GTAG) 11, *Developing the IT Audit Plan*, is an excellent resource to follow in developing a more formalized IT audit plan.

Recommendation for Enhancement #3: A separate IT audit risk assessment should be prepared as part of the annual audit plan risk assessment process. IT audits should be performed based on this risk assessment. Staff resources should be allocated and the need for additional resources should be identified as part of the planning effort.

OAAS Management Response #3:

We concur. In conjunction with the evaluation of the current risk assessment process (noted below), we will evaluate the benefits of conducting an independent IT risk assessment.

OAAS Implementation Plan for Enhancement #3:

Effective September 2014, the OAAS will perform a separate IT audit risk assessment independent of our annual risk assessment process. In the short term, the new IT risk assessment will be based upon a refined version of the existing risk assessment model.

Should a new organizational structure be approved in response to recommendation #2, the IT audit risk assessment model will be further refined to include a more detailed assessment of the IT environments of each CSU campus. This in-depth approach cannot be implemented without additional resources.

Current Status of Implementation Plan for Enhancement #3:

A separate IT audit risk assessment has been developed and deployed. Results will be summarized and evaluated for inclusion in the 2015 audit plan.

Observation #4: Currently, the annual audit risk assessment process for performing the campus audits consists of meeting with the executive vice chancellors/vice chancellors to obtain their input on risks in their areas and for the system; sending a quantitative survey to the assistant vice chancellors and any others that the executives indicated should be included in the risk assessment process; and meeting with the audit committee chair to discuss systemwide risks and concerns. At the campus level, input is gained via the use of an audit universe/questionnaire and a supplemental survey that is sent to the campus presidents for distribution to their vice presidents.

While input is gained from high-level managers, not all managers and staff within the enterprise are involved. After the input is received, the results are reviewed by OAAS senior management including the VCCAO, and the audit subjects are selected and presented to the audit committee and the Board of Trustees. Using factors such as campus risk rankings, the collective knowledge of the OAAS senior directors and the VCCAO, and the VCCAO's own judgment of risks after consideration of input from senior and executive management and the audit committee chair, an audit plan is prepared.

In developing the annual audit plan, a large percentage of audit resources are utilized on auxiliary enterprise audits that are required per a 1999 board policy, Executive Order 698. These audits have been performed on a cyclical basis at all campuses for the past 15 years, and the value of these audits as well as the risks may have changed since the policy began.

Recommendation for Enhancement #4: The current risk assessment and audit planning approach should be re-evaluated.

OAAS Management Response #4:

We concur. The current risk assessment and audit planning approach for the campus audits will be re-evaluated to determine if the current format provides the necessary input to ascertain the highest risks to the system. We currently have plans to meet with auxiliary executive leadership to determine how we might add more value to the auxiliary organizations while still providing the Board of Trustees the assurances they require.

Attachment A

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OAAS Implementation Plan for Enhancement #4:

The implementation plan for this item is tied to the results of the review performed for recommendation #2. Should the status quo prevail, we plan to make incremental changes to the current format for obtaining input to ascertain the highest risks to the system. More specifically, the current risk assessment model will incorporate auxiliary enterprises to ensure that we are considering current risks in these areas on a more frequent basis and if necessary, perform audits of specific high-risk areas that are identified by the systemwide risk assessment. In response to recommendation #3, we also plan to remove IT-related areas from the risk universe and conduct an independent IT risk assessment. Should a new organizational structure be approved providing more audit coverage at the campuses, individual campus risk assessments will be performed which will include auxiliary enterprises. A separate, systemwide risk assessment will be performed for IT-related areas.

Current Status of Implementation Plan for Enhancement #4:

Because discussions are ongoing regarding recommendation #2, the status quo prevails for implementation of this recommendation. Incremental changes have been made to the risk assessment model for 2015, and as mentioned above a separate IT audit risk assessment has been developed and deployed.

Observation #5: The manager of investigations, reporting to a senior director, is responsible for managing investigations when requested; however, investigations are also being performed by staff at the campus level without communication to the OAAS.

Campuses each have their own method of reporting potential fraudulent activity, such as the use of individual hotlines; however, there is no centralized hotline process in place at the system level. Without adequate communication, including the use of a central hotline, or identification of fraud contacts at the campus level, the OAAS cannot effectively evaluate the potential for the occurrence of fraud.

Recommendation for Enhancement #5: The evaluation and communication of fraud risks should be reviewed on a systemwide basis.

OAAS Management Response #5:

We concur. During 2013, executive management considered the implementation of a system-wide hotline, but concluded that the existing reporting structure for the filing of whistleblower complaints was sufficient. In addition, under Executive Order 813, *Reporting of Fiscal Improprieties*, campuses are required to notify the CSU Chancellor's Office of all cases of actual or suspected theft, defalcation, or fraud within 24 hours. Nevertheless, in an effort to improve the evaluation and communication of fraud risks at the systemwide level, we plan to incorporate an assessment of fraud risk into our existing annual risk assessment process. Moreover in alignment with recommendation #2 above, this evaluation and communication process may be

further improved if a reporting relationship should be established between campus auditors and the VCCAO in order to strengthen the effectiveness of the audit function.

OAAS Implementation Plan for Enhancement #5:

In order to determine the current fraud management climate and how best to incorporate an assessment of fraud risk into our existing annual risk assessment process, we plan to deploy a fraud survey to each campus during 2014. The survey will focus on identifying campus specific fraud prevention, detection, and response controls. The survey will also re-evaluate the implementation of a systemwide hotline, as a recent study by the Association of Certified Fraud Examiners showed that more than 40 percent of the cases included in the study were detected through a hotline tip. Survey results will be analyzed and summarized for presentation to executive management and the Board of Trustees. This approach will provide timely and initial information on the potential for the occurrence of fraud, while our existing annual risk assessment process is re-evaluated in response to recommendations #2, #3 and #4.

Current Status of Implementation Plan for Enhancement #5:

A fraud survey was developed and deployed to each campus. Survey results are currently being analyzed and summarized.

Observation #6: The use of an automated working paper system as well as more use of data analytics would enhance the efficiency of the audit process. Currently, the staff is using Microsoft Office products and printing out all working papers. Although they are exploring the use of SharePoint, it is not geared toward auditing. Although some costs of implementation and maintenance would be necessary, the benefits would outweigh the cost savings in time, supplies, sustainability, efficiencies, and storage.

Recommendation for Enhancement #6: The VCCAO should consider implementing an automated working paper system and further evaluate enhancing the use of data analytical software.

OAAS Management Response #6:

We concur. The division had previously assessed the feasibility of using an automated working paper system, but it was determined that converting to an automated solution was not practical at the time due to budgetary constraints and the lack of trained resources needed to administer and support the system.

Price structures and system support models for these systems have changed dramatically since our initial assessment. This is due in part to changes in how the products are licensed and to the introduction of hosted/cloud offerings. The division is currently re-evaluating the feasibility of using such technology. We will assess the cost/benefits of implementing such a solution at the conclusion of our review.

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OAAS Implementation Plan for Enhancement #6:

Upon funding approval, the OAAS will implement an automated working paper system. The use of an automated working paper system would greatly enhance the efficiency of the department and would be necessary if the campus-based auditor model in response to recommendation #2 is implemented.

The initial cost estimate for a subscription-based fully hosted model is approximately \$1,800 to \$2,000 per user per year. There would also be a one-time first year installation and set-up cost of approximately \$30,000 to \$40,000.

The estimated time frame to implement a pilot solution would be approximately three months after purchase, with full conversion occurring as early as six to nine months after purchase.

Current Status of Implementation Plan for Enhancement #6:

More specific cost estimates have been obtained, and the OAAS is currently working with the contract services and procurement office to move forward with the purchase.

Observation #7: A survey of audit employees indicated that the majority of employees did not have sufficient access to computer-assisted audit techniques/tools (CAATS) or other data analysis tools. These tools are considered common place in today's internal audit repertoire. Their use enhances audits by simplifying the analysis of large volumes of data. Given the size of the university system and the limited resources, the use of audit software could result in enhanced efficiencies as well as additional tools for not only the audit staff but university managers.

Recommendation for Enhancement #7: The VCCAO should explore options to incorporate the use of CAATS in audits. In addition, the VCCAO should look for ways to train staff in the use of these techniques or tools.

OAAS Management Response #7:

We concur. As a general practice, all staff members currently utilize Microsoft Excel and Microsoft Access for data mining and analysis. While these applications have been sufficient to support the current needs of the division, we will review the costs and benefits of using other data analysis tools to determine if they would enhance efficiencies within the division.

OAAS Implementation Plan for Enhancement #7:

Previous experience using data analysis software tools did not prove to be value added. As a result, we will provide training to each of our staff in the use of Microsoft Excel and Microsoft Access for data mining and analysis as these applications are sufficient to support the current needs of the department.

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Current Status of Implementation Plan for Enhancement #7:

The OAAS has been exploring various training offerings but has not yet found the optimum offering.