

Assessment of Performance Indicators

Isle of Wight Council

Audit 2005-2006

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Contents

Introduction	4
Background	4
Audit approach	6
Summary of findings	6
The way forward	15
Acknowledgements	15
Appendix 1 – Action plan	16
Appendix 2 – Amended indicators	20

Introduction

- 1 This report summarises the processes and outcomes of the audit of performance indicators (PIs) undertaken earlier this year.

Background

- 2 The new Code of Audit Practice (the Code) no longer requires us to review and report on PIs, instead it is a requirement in completing our assessment of the use of resources to consider the Authority's arrangements for ensuring the quality of data used by the Authority to manage its performance. It is the Audit Commission's view that good quality data is essential for authorities to manage their own performance and therefore, auditors and inspectors will focus on the data quality of information produced.
- 3 To assist in completing this assessment, the Audit Commission has selected certain PIs which it thinks are important for CPA and has specified audit work to be carried out on these PIs at all relevant authorities. It is important to note that they are not just best value performance indicators (BVPIs) but also include other performance information which is submitted to Government departments. These PIs are set out in Table 1.

Table 1 Mandatory performance indicators

Number	Summary description
Environment	
82a	Percentage of the total tonnage of waste collected which has been recycled.
82b	Percentage of the total tonnage of waste collected which has been composted.
199	Proportion of relevant land and highways assessed as having combined deposits of litter and detritus across four categories of cleanliness.
109a	Major applications decided within 13 weeks.
109b	Minor applications decided within 8 weeks.
109c	Other applications decided within 8 weeks.
205	Quality of planning service checklist.

Number	Summary description
Housing	
66	Local authority rent collection - proportion of rent collected.
183a	Homeless households - average time of stay in bed and breakfast accommodation.
183b	Homeless households - average time of stay in hostel accommodation.
HIP HSSA Section E3	Average time to relet a property.
HIP HSSA Section A1 and A7	Private sector homes vacant for more than six months: <ul style="list-style-type: none"> • total private sector dwelling stock; and • private sector dwellings vacant for more than six months.
Culture	
	Library stock turnover.
PLSS 1	Proportion of households living within a specified distance of a static library.
PLSS 2	Aggregate scheduled opening hours per 1,000 population for all libraries.
PLSS 5	Requests for books.
PLSS 6	Number of library visits per 1,000 population.
PLSS 9	Annual items added through purchase per 1,000 population.
PLSS 10	Time to replenish the lending stock on open access or available on loan.

Audit approach

- 4 To enable us to reach our assessment on data quality; the new approach relies on the assessment of the mandatory PIs, combined with any additional work which is considered necessary to enable us to draw conclusions on the data quality of performance information. Therefore, the following audit work was undertaken this year.
 - Detailed review of the calculation and underlying systems for those mandatory PIs, which are applicable to Isle of Wight Council. This was also supplemented by work on a limited number of other PIs, where it was considered necessary to get a fuller picture of the Council's performance.
 - Analytical review to identify and explain significant year-on-year variances and variances between performance and targets.
 - Assessment of overall Quality Assurance (QA) arrangements.
 - Assessment of target setting and use of targets, based on analytical review, completed proformas and discussions with officers.
- 5 In reaching our assessment, reliance was also placed on work carried out by Internal Audit, prior to the publication of this year's best value performance plan (BVPP). This work reviewed compliance with the Council's QA arrangements for 30 BVPIs, as well checking PIs were calculated per definitional guidance (although did not review the underlying systems producing the data used).

Summary of findings

Main conclusions

- 6 Based on both our work and that of Internal Audit, while there have been areas of improvement there are still weaknesses which need to be addressed to improve the data quality of performance information provided. These are explained in the following sections of the report, and are summarised below:
 - five reservations were issued this year (see paragraph 7);
 - a higher proportion of indicators reviewed were amended this year (see paragraph 8 for BVPIs and paragraph 13 for other PIs);
 - inconsistent compliance with the QA arrangements (see paragraph 15 onwards), and there are a number of weaknesses in the QA arrangements compared with good practice (see paragraph 19); and
 - targets set are not always realistic, taking into account local circumstances, changes in service processes/procedures, and current performance (see paragraph 19 onwards).

Reservations

- 7 This year out of the 19 PIs reviewed, reservations were issued against one BVPI (one in 2003/04) and four other PIs (50 per cent of the other PIs reviewed this year).
- 8 The reasons for the reservations are set out in Table 2 below.

Table 2 Reservations

Indicator	Reason for reservation
BVPIs	
199 – Proportion of relevant land having combined deposits of litter and detritus	Council currently has no system in place to produce the PI.
Other PIs	
HIP HSSA Section A1	The dwellings figure has been calculated using a dwelling definition for council tax purposes, not the definition used for Census purposes as required by ODPM guidance.
HIP HSSA Section A7	The figure has been estimated, which although permitted is not based on a robust and auditable process, such as that set out in the guidance. The estimate is based on the previous year's cell entry (for which there is no supporting information) less properties made fit in the year. This is potentially overstating the figure, since according to the council tax records the figure of vacant for more than six months is 448 (reported figure of 662), but this figure is not considered to be accurate by officers so has not been used.
Stock turnover	The issues figure used does not include the home library service issues, so is understated by 29,754. No amendment was made to the CIPFA return as the amendment deadline of 29 August had passed. If these were included the figure would be 4.65 (reported figure of 4.49).

Indicator	Reason for reservation
PLSS 5 - Stock	<p>There are concerns over the accuracy of the data extracted from the DS Galaxy system since:</p> <ul style="list-style-type: none"> • within the data extracted there were discrepancies between the number of reservations made and the number of reservations satisfied (the latter sometimes being higher); and • reservations cancelled figure of 4,237 has been excluded as staff do not know what it represents and whether it should be included or not. <p>Additionally, the reservations figure may include double counting on new books, since the initial reservation is shown under one heading, while the satisfaction of the reservation may be shown under multiple headings. Library staff were unable to interrogate the system further to confirm if double counting is occurring.</p>

Amendments

BVPIs

- 9 There were 26 fewer amendments made to BVPIs this year than last, however, it must be recognised that this year we only tested 8 per cent of the indicators (11 out of 145), compared with 100 per cent last year. The number of amendments additionally includes amendments to indicators which were not specifically audited, but which were identified during the course of the audit as provisional figures (12).
- 10 A comparison of amendments made this year, to those made last year is shown in Table 3 overleaf.

Table 3 Amendments to BVPIs

Reason for amendment	No of amendments	03/04 amendments
A. Arithmetical error	0	1
B. Incorrect calculation identified during audit	0	2
C1. Non-compliance with definition - misunderstanding	0	9
C2. Non-compliance with definition - error	1	15
D. Evidence does not support indicator	2	1
E. Other	3	3
Total amendments due to Authority error	6	31
F. Original figure was revised by IWC departments prior to publication of BVPP	4	6
G. Original figure was provisional cost indicator	8	7
Total amendments	18	44

- 11 A full listing of the individual indicators amended is provided in Appendix 2.
- 12 Of the amendments identified, only four were considered material (> = 10 per cent) compared with the original figure in the BVPP. These are shown in Table 4 overleaf.

Table 4 Material amendments

Indicator	03/04 Figure	04/05 BVPP Figure	04/05 Amended Figure	04/05 Target	Impact on BVPP
50 - educational qualifications of children looked after.	9.16	38.5	45	78.6	Original figure understated improved performance.
161 - employment education and training for care leavers.	75	0.5	0.64	0.52	Original figure understated performance against target.
186a - principal roads not needing repair.	37.86	10	8	46.79	Revised figure shows worse performance against prior year and target.
197 - change in the number of conceptions - females < 18 years.	0.5	9	-15.9		Original figure is misleading, as it shows a worsening position.

Other PIs

- 13 Out of the eight other PIs or performance information used to compile the indicators, four have been amended due to:
- not complying with the definition either (i) due to data being omitted in error or (ii) not complying with guidance; and
 - data used in calculation was from an amended PI.
- 14 A full listing of the indicators amended is provided in Appendix 2.

Quality assurance process

- 15 The QA process introduced in 2003/04 for the BVPIs continued to operate in 2004/05, but based on both our work this year and Internal Audit's work it is still not achieving a consistent and high-level of compliance, with a resulting impact on the data quality.

- 16 This QA process was introduced to reduce the incidence of avoidable errors, improve ownership, and ensure consistent standards across indicators, through the following actions:
- PI co-ordinators informed of their role and responsibilities;
 - annual guidance and subsequent newsletters received and reviewed;
 - data collectors informed of amended/new indicators;
 - head of service notified of resource requirements of amended/new indicators;
 - most up-to-date baseline statistics used;
 - completed and signed proforma retained on file;
 - clearly labelled file established for PIs;
 - evidence to support result on file;
 - a second named officer checking that arithmetically correct;
 - Head of Service/manager confirming that in line with expectations; and
 - completed QA guidance form by Head of Service confirming compliance with QA arrangements.
- 17 While this has resulted in fewer arithmetical errors and a consistent use of baseline statistics there were still key weaknesses.
- While proformas and supporting working papers are improving, they are still not of a consistently high-quality across the Council, for example, proformas not being completed in a sufficient level of detail or insufficient working papers being initially provided or available.
 - The second signatory is signing that the indicators are calculated correctly, but simple errors within the proforma itself and between the proforma and the working papers are not being picked up at this stage.
- 18 A full list of the issues identified by both ourselves and Internal Audit are set out in Table 5.

Table 5 Quality assurance issues

Issue
<p>Proformas</p> <ul style="list-style-type: none"> • Incorrect previous year figure and 2004/05 target entered in proforma. • Unclear from proforma how the indicator was compiled. • No numerical calculation shown in the proforma or working papers. • Calculation shown did not use the correct figures per the working papers. • Calculated figure shown did not agree to the figure reported for the indicator. • Not signed by a second signatory, and there were errors in the proforma.
<p>Working papers</p> <ul style="list-style-type: none"> • Not provided or were insufficient to support the indicator. • Working papers not being retained so having to be recreated.
<p>Compliance with definition</p> <ul style="list-style-type: none"> • Indicators not; calculated, or using data, in line with the definition.
<p>Other</p> <ul style="list-style-type: none"> • PIs being revised but policy team not being notified of this.
<i>Recommendations</i>
<i>R1 Good practice on completing proformas and retaining working papers needs to be shared across the Council.</i>
<i>R2 Compliance with the QA arrangements needs to be monitored, and any failures to comply followed up with the officers involved.</i>

- 19** The QA arrangements at the Council were additionally compared with best practice, and again there have been improvements but there are still areas where further improvements could be made.
- No formal guidance has been developed and issued to all officers involved in target setting, resulting in a mixed picture in relation to targets (this is covered further overleaf).
 - There is no formal reporting on the outcome of the QA process to senior management and/or members.
 - There are no procedures for dealing with estimated/provisional figures provided, and for indicating in the BVPP that figures are estimates/provisional. This is particularly the case with financial figures, and recently with some PIs from social services.

- There is no use of analytical techniques in assessing the quality of PIs, such as a comparison of year-on-year or against targets carried out corporately to identify any anomalies, outliers, simple errors (decimal place in the wrong place or insufficient decimal places) or unexpected changes which may require further investigation, or the realism of targets.
- While a sample of PIs were tested this year for compliance with QA arrangements and calculation per definition, no testing was undertaken to assess the reliability of underlying performance data and supporting systems.
- Detailed variance explanations for year on year variances are not required in the new proformas.

Recommendations
<i>R3 Target setting guidance is developed and issued to all officers involved in target setting. Areas that might be covered include; protocols on target-setting, details of targets that have been nationally set, details of targets set in other statutory plans, and the need for action plans showing how targets are to be met.</i>
<i>R4 Policy team reports to senior management and/or members on how the QA process is operating.</i>
<i>R5 Procedures are developed for dealing with estimated/provisional figures - so that:</i> <ul style="list-style-type: none"> • <i>the policy team is aware that the figures are estimates and will have to be revised once actual data provided; and</i> • <i>the BVPP clearly indicates that the figures are estimates.</i>
<i>R6 High-level review of year-on-year, and year on target variances undertaken corporately to identify anomalies, outliers etc, and action taken to investigate and revise as appropriate.</i>
<i>R7 Sample testing of performance indicators should be undertaken annually, to ensure compliance not only with your own QA arrangements but also to ensure that the PI is calculated per definition and that the data from the underlying system is also compliant.</i>
<i>R8 Proformas should include a section for year-on-year variance explanations, which should not just be generalised comments but be specific and quantifiable, or where there is no identifiable reason this should be stated.</i>

Targets

- 20 While many in the small sample of BVPI targets reviewed generally followed good practice, there were a number of weaknesses identified in the setting and use of targets, which may also be applicable across all the targets set. The findings and weaknesses are set out in the following paragraphs.

- 21 Variances against target were reported to service management, and where performance was below target, action was proposed to investigate and/or remedy this - although in some cases it was dependent on budget availability.
- 22 Where the BVPIs were not regularly used by officers to assess performance, local indicators were used instead. However, discussions with officers highlighted that in these situations, less effort goes into setting realistic targets for the BVPIs.
- 23 The targets reviewed were based on a number of information sources including; management and service action plans, national targets, top quartile levels, and other national standards. Where targets were based on national targets or standards, either:
- the targets were locally designed versions of the national targets; and
 - the national target was simply used, with no link to current performance and/or actions being taken towards achievement of the national target.
- 24 Targets for subsequent years were not always being assessed and where necessary revised annually taking into account; the current year's performance, changes in the service leading to, for example, more or better data being held, changes in data collection, or actions planned that will impact on the performance. This resulted in targets that were not in line with performance, for example, future targets being well below current good performance.
- 25 Targets were not always being set on the same basis and definition as the indicator figure, or were incorrectly calculated. This resulted in indicators and targets that were not compatible, and basically made comparison meaningless.
- 26 Although, Proformas generally included explanations for variance of performance against target, these were frequently high-level and generalised, despite further research showing that there were specific and quantifiable reasons.
- 27 Of those BVPIs with a target 132 (144 indicators less 12 without targets or where no indicator provided):
- 77 or 58 per cent met or exceeded the target, of which 20 exceeded the target by more than 25 per cent (LG: 11b, 156, 34a, 44, 48, 192a, 62, 76a, 76d, 99e, 99f, 99g, 99h, 100, 170a, 126; Fire: 12i, 142i, 142iii, 143ii); and
 - 55 or 42 per cent were less than the target, of which 18 missed the target by more than 25 per cent (LG: 2a, 14, 15, 157, 34b, 194a, 50, 53, 54, 201, 183a, 97a, 97b, 99b, 99c, 186a, 186b, 174).
- 28 The data in paragraph 24 raises a number of questions over the realism of the targets currently being set.
- Where targets have been exceeded by more than 25 per cent - is the target too easy to achieve, or is it exceptional performance, or have processes etc within the service concerned changed?
 - Where targets have been missed by more than 25 per cent - is the target too difficult/ambitious to achieve based on current performance/funding or is there a specific reason, or is it a one off year?

Recommendations
<i>R9 Nationally set targets are revised to take into account local circumstances and actions planned, rather than simply using a national target which bears no resemblance to current performance.</i>
<i>R10 Targets should be reviewed annually to ensure that they continue to take into account current performance levels, any expected changes to service delivery that will impact on performance, any expected changes to data collection methods, and any definitional changes.</i>
<i>R11 Targets are set on the same basis and definition as the indicators.</i>
<i>R12 Explanations on variances against targets should not just be generalised comments but be specific and quantifiable, or where there is no identifiable reason this should be stated.</i>

The way forward

- 29 The Council should consider implementing the recommendations set out in the action plan at Appendix 1.

Acknowledgements

- 30 We would like to thank the Council's officers for their co-operation and help during this review.

Appendix 1 – Action plan

Page no.	Recommendations	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
12	R1 Good practice on completing Proformas and retaining working papers needs to be shared across the Council.	3	CPCU, PIC's	Yes	CPCU to issue examples of 'best practice'. PIC's to ensure this is applied, inc retention of working papers.	February 2006
12	R2 Compliance with the QA arrangements needs to be monitored, and any failures to comply followed up with the officers involved.	3	Internal Audit, CPCU	Yes	Internal Audit to carry out a QA/ systems audit, following implementation of new performance management system. CPCU to follow-up any failures identified.	June 2006 August 2006
13	R3 Target setting guidance is developed and issued to all officers involved in target setting. Areas that might be covered include; protocols on target-setting, details of targets that have been nationally set, details of targets set in other statutory plans, and the need for action plans showing how targets are to be met.	3	CPCU, PIC's	Yes	CPCU have set general guidance for target setting and will assist PIC's to ensure that this takes into account local priorities, national targets, current performance and resources. PIC's to consider this guidance alongside other national and statutory requirements.	March 2006 and ongoing

Page no.	Recommendations	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
13	R4 Policy team reports to senior management and/or members on how the QA process is operating.	2	CPCU	Partly	Members unlikely to be interested in routine report on how well system is operating, but may be of interest to Audit Committee. Following IA checks, CPCU will report, on exception basis, significant failures to senior management.	August 2006
13	R5 Procedures are developed for dealing with estimated/provisional figures - so that: <ul style="list-style-type: none"> the policy team is aware that the figures are estimates and will have to be revised once actual data provided; and the BVPP clearly indicates that the figures are estimates. 	3	CPCU, PICs	Yes	PICs to mark any estimated or provisional figures as 'estimates' in all future reports, inc the BVPP.	January 2006
13	R6 High-level review of year-on-year, and year on target variances undertaken corporately to identify anomalies, outliers etc and action taken to investigate and revise as appropriate.	2	CPCU, PICs	Partly	CPCU to carry out initial review of excessive variances and establish reasons for these with PICs. Recommend corrective action and/or revised targets as appropriate. Ongoing responsibility to be established.	April 2006 and ongoing April 2007 onwards

18 Assessment of Performance Indicators | Appendix 1 – Action plan

Page no.	Recommendations	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
13	R7 Sample testing of performance indicators should be undertaken annually, to ensure compliance not only with your own QA arrangements but also to ensure that the PI is calculated per definition and that the data from the underlying system is also compliant.	3	CPCU, Internal Audit	Yes	Internal Audit do an annual sample check on the accuracy of the PI calculations, based on the perceived risks – this year they will cover Education, Adult Social Services and new PI's. IA are also planning to conduct a systems/QA audit later in the year.	May 2006 June 2006
13	R8 Proformas should include a section for year-on-year variance explanations, which should not just be generalised comments but be specific and quantifiable, or where there is no identifiable reason this should be stated.	3	CPCU, PICs	Yes	CPCU will take up with PICs and obtain satisfactory explanations.	April 2006 onwards
15	R9 Nationally set targets are revised to take into account local circumstances and actions planned, rather than simply using a national target which bears no resemblance to current performance.	3	CPCU, PICs	Yes	CPCU to review local targets that have been set and work with PICs to produce more meaningful local targets where necessary.	March 2006 and ongoing

Page no.	Recommendations	Priority 1 = Low 2 = Med 3 = High	Responsibility	Agreed	Comments	Date
15	R10 Targets should be reviewed annually; to ensure that they continue to take into account current performance levels, any expected changes to service delivery that will impact on performance, any expected changes to data collection methods, and any definitional changes.	3	CPCU, PICs	Yes	CPCU will commence a review of targets with PICs and agree revision unless variance is viewed as a 'one-off' or temporary, ie will change if significantly different performance levels are likely to be achieved and sustained.	April 2006 and ongoing
15	R11 Targets are set on the same basis and definition as the indicators.	3	CPCU, PICs	Yes	CPCU to advise PICs.	March 2006
15	R12 Explanations on variances against targets should not just be generalised comments but be specific and quantifiable, or where there is no identifiable reason this should be stated.	3	CPCU, PICs	Yes	CPCU will take up with PICs and obtain satisfactory explanations.	April 2006 onwards

Appendix 2 – Amended indicators

Indicator	Original 2004/05 figure	Amended 2004/05 figure	Reason	Amended last year
Education				
33 – Net youth service expenditure per head aged 13 to 19.	122.79	120.31	Revised by Education based on actual financial data (G).	Yes
Social services				
49 - Stability of placements for looked after children.	15.7	14.46	Revised by Social Services based on more up-to-date information (F).	No
50 – Educational qualifications of children looked after.	38.5	45	Revised by Social Services based on more up to date information (F).	Yes
51 – Costs of services for children looked after.	576	524	Revised by Social Services based on actual financial data (G).	Yes
52 – Costs of intensive home care.	404.63	439	Revised by Social Services based on actual financial data (G).	Yes
161 – Employment education and training for care leavers.	0.50	0.64	Revised by Social Services based on more up-to-date information (F).	Yes
163 - Adoption of children looked after.	3.7	4.2	Revised by Social Services based on more up-to-date information (F).	No
Environment				
82a - Percentage of the total tonnage of waste collected which has been recycled.	16.95	16.84	Incorrect figures originally extracted from working papers (D).	No

Indicator	Original 2004/05 Figure	Amended 2004/05 Figure	Reason	Amended last year
82b - Percentage of the total tonnage of waste collected which has been composted.	18.66	18.59	As above (D).	No
86 – Cost of household waste collection.	41.7	43.84	Revised by Environment based on actual financial data (G).	Yes
87 – Cost of waste disposal per tonne of municipal waste.	48.69	53.06	Revised by Environment based on actual financial data (G).	Yes
Transport				
186a – Principal roads not needing major repair.	10	8	Revised by Transport based on actual financial data (G).	Yes
186b – Non-principal roads not needing major repair.	61.29	58	Revised by Transport based on actual financial data (G).	Yes
Planning				
109a - Percentage of major planning applications determined within 13 weeks.	45.6	45.57	Original figure not shown to the correct number of decimal places (E).	No
109b - Percentage of minor planning applications determined within eight weeks.	59.6	59.64	See above (E).	Yes
109c - Percentage of other applications determined within eight weeks.	81.7	81.66	See above (E).	Yes

Indicator	Original 2004/05 Figure	Amended 2004/05 Figure	Reason	Amended last year
Culture				
PLSS 2 - Aggregate scheduled opening hours per 1,000 population for all libraries.	429.5	420.1	Incorrectly calculated the time that the mobile library was open to the public.	Not applicable
PLSS 5 - Requests for books.	(i) 80 (ii) 88.5 (iii) 97	(i) 73.7 (ii) 82.2 (iii) 98	Data used to calculate the figures did not include data from all the libraries.	Not applicable
PLSS 9 - Annual items added through purchase per 1,000 population.	13,602	12,987	Data used incorrectly included children's books reallocated between libraries.	Not applicable
PLSS 10 - Time to replenish the lending stock on open access or available on loan.	16.5	17.3	Amended as a result of data used in the calculation from PLS9 being amended.	Not applicable
Cross cutting				
197 – Change in number of conceptions – females < 18 years.	9	- 15.9	IA review could not identify how the PI was calculated, and in resolving this Social Services identified an error in the calculation and revised the PI after BVPP published. (C2)	Yes
Fire				
150 - Expenditure per head of population on Fire and Rescue Services.	47.49	48.33	Revised by the Fire Service based on actual financial data (G).	No