

October 16, 2007

MEMORANDUM

TO: H. Patrick Swygert
President

Gerald D. Prothro
Chair, Audit and Legal Committee
Board of Trustees
Howard University

FROM: Carroll S. Little, D.P.A.
Director

SUBJECT: Fiscal Year 2008 Audit Plan

Enclosed is the Office of the Internal Auditor's Fiscal Year 2008 audit plan. This plan is proactive and includes audits that have the objectives of determining that managerial and financial internal controls are in place and properly working to prevent fraud, waste, and mismanagement of University resources. Another principal audit objective is to identify situations where the University can save or better use its funds through more efficient or effective operations. The plan is an aggressive and ambitious one, but, one that can be accomplished with the support of University management.

The audit plan reflects our strong support of our University's strategic actions.

The plan is also at <http://www.howard.edu/administration/internalauditor/default.htm>. If you have any questions about our audit plan or wish to discuss aspects of the plan, please call me on (202) 238-2470.

cc: Provost and Chief Academic Officer
General Counsel
Senior Vice Presidents
Vice President, University Advancement
Academic Deans

October 16, 2007

MEMORANDUM

TO: University Executive Administrators

FROM: Carroll S. Little, D.P.A.
Director

SUBJECT: Fiscal Year 2008 Audit Plan

Enclosed is the Office of the Internal Auditor's Fiscal Year 2008 audit plan. The President and the Board of Trustees' Audit and Legal Committee Chairperson approved the plan in October 2007.

Because quality audit work requires us to interview many people and examine numerous pieces of documentation, there will be occasions where we will visit, perhaps on short notice, offices under your authority. However, I will meet with you or your staff before significant audit work is performed in your respective areas.

The plan is located at <http://www.howard.edu/administration/internalauditor/default.htm>. If you have any questions about our audit plan or wish to discuss aspects of the plan, please call me on (202) 238-2470.

cc: H. Patrick Swygert (w/o attachment)

HOWARD UNIVERSITY
OFFICE OF THE INTERNAL AUDITOR

AUDIT PLAN
FISCAL YEAR 2008
JULY 1, 2007 - JUNE 30, 2008

OCTOBER 16, 2007

OFFICE OF THE INTERNAL AUDITOR
AUDIT PLAN – Fiscal Year 2008
July 1, 2007 – June 30, 2008

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August 29, 2007

MEMORANDUM

TO: Carroll S. Little
Director
Office of the Internal Auditor

FROM: H. Patrick Swygert
President

SUBJECT: Fiscal Year 2008 Audit Plan

I approve your Fiscal Year 2008 Audit Plan. The plan is consistent with our shared commitment to best practices, fair administration of University policies and appropriate use and dedication of University resources.

Please provide copies to the University Provost, Senior Vice Presidents, Academic Deans, and the Executive Director of the Hospital for their information.

October 11, 2007

Mr. Carroll S. Little
Director
Office of the Internal Auditor
Howard University
2225 Georgia Avenue, NW
Suite 701
Washington, DC 20059

Dear Mr. Little:

I approve the Office of the Internal Auditor's Fiscal Year 2008 Audit Plan. The members of the Audit and Legal Committee of Howard University's Board of Trustees and I look forward to helping you implement your plan. Please keep the Committee informed on the results of your audits and reviews.

If the Committee or I can assist you in carrying out your internal audit responsibilities, please feel free to contact me.

Sincerely,

Gerald D. Prothro

OFFICE OF THE INTERNAL AUDITOR
AUDIT PLAN – Fiscal Year 2008
July 1, 2007 – June 30, 2008

INTRODUCTION

The Office of the Internal Auditor's Fiscal Year 2008 audit plan emphasizes audits of corrective actions that University and Hospital offices agreed to take in response to internal and external audit reports and federal agreements. In addition, the plan directs audits into areas where the University's and Hospital's assets and resources are exposed to the risks of theft, mismanagement, or misappropriation. As is the case with all internal audit functions, our audits will evaluate, form opinions on and make recommendations to improve internal controls that prevent the occurrence of unwanted and undesired occurrences at the University and the University Hospital. The plan contains a number of audits that responded to requests from the President, the Provost, and University Deans.

To develop the annual plan, the Office of the Internal Auditor used a number of sources and factors. We used such factors as the dates and results of the last audit, the University's financial exposure and potential for loss, opportunities to achieve positive operating benefits, and the potential for adverse publicity. Sources include the audit plans and reports of the external auditors, and the concerns and interests of the University's senior executives and governance board, i.e., the Board of University Trustees. The primary basis for audit selection was the external auditor's management letter to the University's Audit and Legal Committee. Our intent is that each audit, in some way, further the full implementation of the University's strategic actions and mission.

We present the findings and recommendations of our work to management through audit reports, memoranda, briefing papers, and oral presentations. Our work is conducted in accordance with internal auditing standards promulgated by the Institute of Internal Auditing. The primary objectives of the audit program are to determine whether:

- financial and other management information is reliable;
- funds have been expended and accounted for in accordance with University policies and governing grant or contract provisions;
- programs and operations are managed economically, efficiently, and effectively, and,
- adequate internal controls exist to prevent fraud, waste, and mismanagement.

We plan each audit with an overall objective and specific objectives. At the conclusion of the audit, we will issue a draft report for management comment. Using these comments, we will hold further discussions with the auditee or finalize the written report, including management's comments as an attachment to the final report. Our report will identify specific recommendations intended to improve University operations. Our report will also identify efficient and effective management practices that come to our attention.

As of July 1, 2007, the on-board complement of the Office of the Internal Auditor is five (5) auditors, not including the Director and an Administrative Assistant. One auditor position will become vacant in July 2007. The Fiscal Year 2008 audit plan schedules 4.6 staff years of effort to be expended on carry-over and new audits. The remaining time is programmed for annual and sick leave, holidays, audit research and planning, and continuing professional development.

LIST OF AUDITS - FY 2008

Annual Audit Commitments

Assistance to the External Auditors - University and Hospital

Howard University Bookstore System (HUBS) Inventory

University Audits

Management Letter Comments – PricewaterhouseCoopers LLP

A-133 Audit Report Findings – 2005 and 2006

Risk Identification and Management – University

Actions Related to National Science Foundation (NSF) Audit Report

Clinical Law Center

Payroll Verification – University

Ellington Apartment Units

Follow-up on Internal Audit Recommendations – University

Special Audit Requests from University Management

Hospital University Hospital (HUH) Audits

Risk Identification and Management – Hospital

Accounts Receivable Write-off Methodology

Hospital Child Care Center

Payroll Verification – Hospital

Long-distance Telephone Expenses – Controls over PINs

Hospital Central Supply/General Stores

Surprise Cash Count and Internal Controls Review – HUH Cafeteria Cashiers

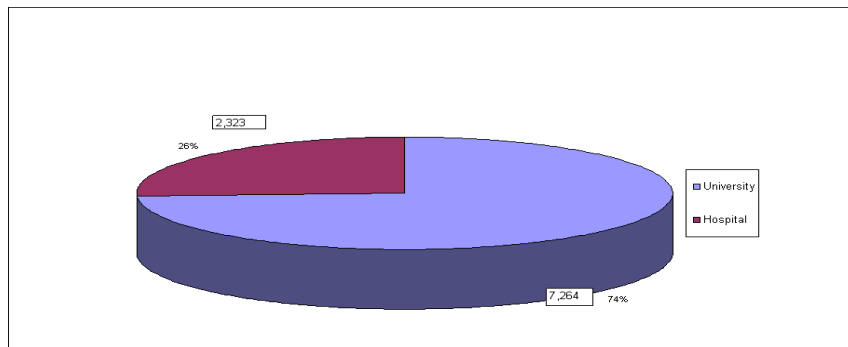
Follow-up on Internal Audit Recommendations – Hospital

Special Audit Requests from Hospital Management

Information Technology Audits

Risk Management: Business Continuity Planning – University and Hospital

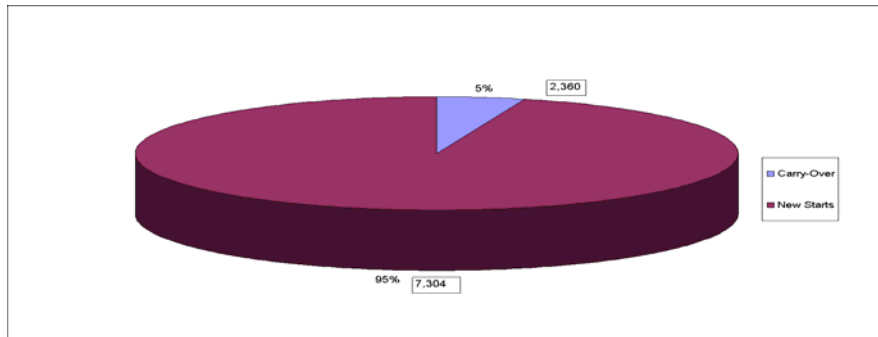
FISCAL YEAR 2008 AUDIT PLAN
Breakdown of Available Time
HOURS
University vs Hospital



FISCAL YEAR 2008 AUDIT PLAN

Breakdown of Available Time Hours

Carry-Over vs New Starts

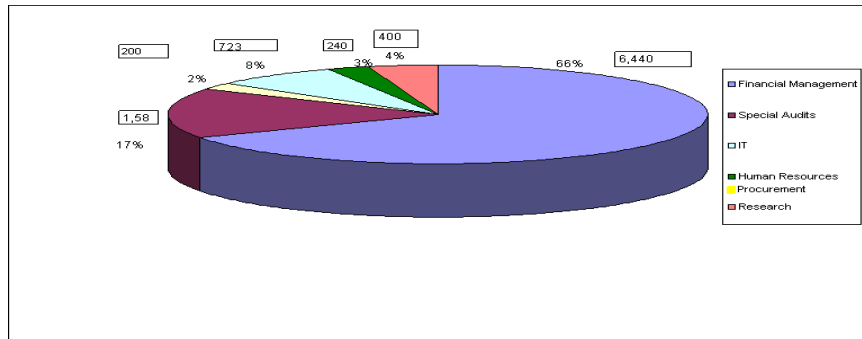


FISCAL YEAR 2008 AUDIT PLAN

Breakdown of Available Time

HOURS

Planned Audits By Function

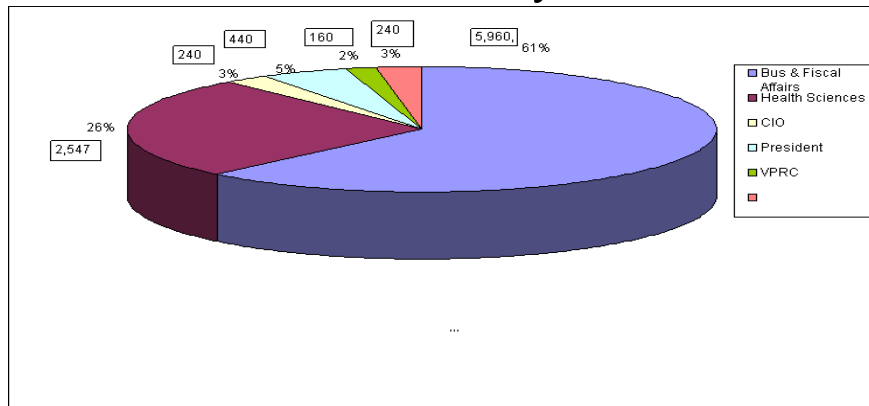


FISCAL YEAR 2008 AUDIT PLAN

Breakdown of Available Time

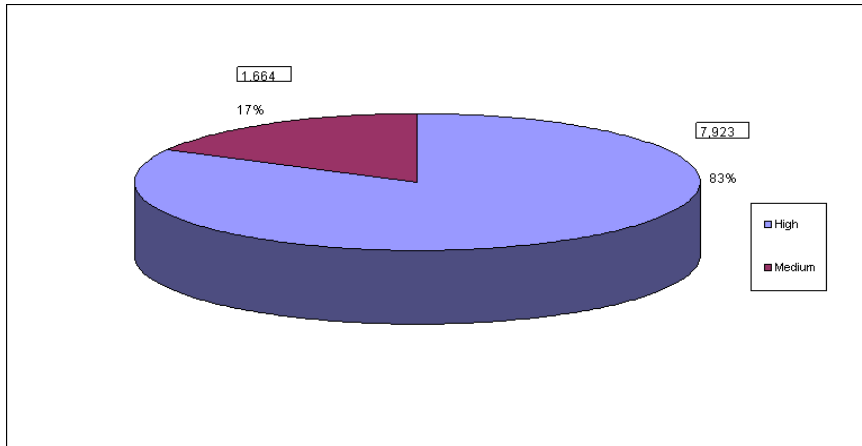
HOURS

Planned Audits By Division

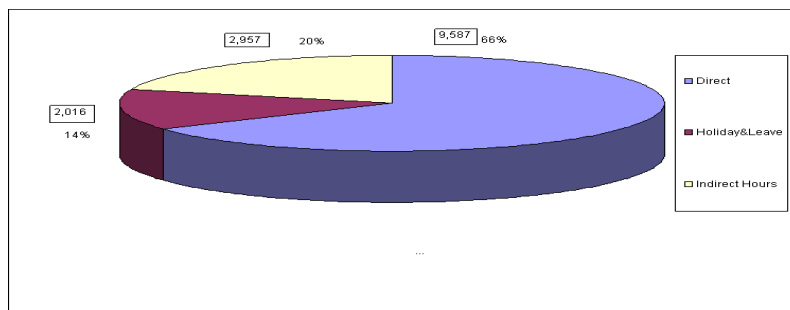


FISCAL YEAR 2008 AUDIT PLAN

Breakdown of Audits By Priority



Fiscal Year 2008
Audit Plan
Breakdown of Availability
Time
Direct vs Indirect Hours



DATA SHEETS FOR INDIVIDUAL AUDITS

The following pages identify the functions, projects, programs, organizations, or activities we plan to audit during Fiscal Year 2008.

The Office of the Internal Auditor will carryover into Fiscal Year 2008 a number of audits that were opened, but not completed, i.e., the final audit report had not been issued by June 30, 2007. Our carryover resulted from an overwhelming and very much appreciated number of requests for our services. Requests that we honored included four requests for special investigations and three requests to participate in special studies or on task forces.

Function, Project, Program, Organization, or Activity:

Assistance to the External Auditors - University and Hospital

Reason(s) Why Audit Is Needed:

As per the contract with the University's external auditors, the fee to conduct the financial audits of the University and University Hospital is based upon the internal audit department providing more than 1,500 hours of support. For the fiscal year 2005 financial statement audit -- fiscal year 2005 work is performed in fiscal year 2006 -- the Office of the Internal Auditor will perform, totally or in part, work in the following areas.

- A-133 Audit, which includes testing research and development grant administration, subrecipient monitoring, debt, fixed assets, and expenditures;
- Contributions and donations accounting in the Office of University Development and the Office of the Comptroller;
- Appropriation accounting;
- Revenues and receivables; and
- Contributions

Audit Objective(s):

The objective of this work is to report on the results of tests and evaluations that the Office of the Internal Auditor performs for the external auditors during the annual financial statement audit. Areas include portions of the A-133 audit, subrecipient monitoring, fundraising/contribution activities, accounts payable, accrued expenses, plant funds, federal appropriations, accounts receivables, and cash balances. We also perform the National Collegiate Athletic Association (NCAA) financial audit, when requested.

Priority: High

Function, Project, Program, Organization, or Activity:

Howard University Bookstore System (HUBS) Inventory

Reason(s) Why Audit Is Needed:

The Office of the Internal Auditor has, in the past, reviewed and verified the Bookstore's inventory counts. This work ultimately supports the external audit of the University's financial statements.

Audit Objective(s):

The objective of this work is to report on the results of audit tests and evaluations that the Office of the Internal Auditor will perform for the external auditors during the annual financial statement audit.

Priority: High

Function, Project, Program, Organization, or Activity:

Management Letter Comments – PricewaterhouseCoopers LLP

Reason(s) Why Audit Is Needed:

According to its management letter, “PricewaterhouseCoopers LLP (PwC) considered Howard University’s internal controls in order to determine its auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control.” Their work, however, disclose extensive opportunities to improve internal controls such as strengthening the accounting organization, establishing clear accountabilities, updating and enforcing policies and procedures, improving the accounting for contributions to the University, and leveraging technology as a strategic asset. Within the context of the above areas, PwC proposed a number of corrective recommendations which were agreed to by University management. Responses to the recommendations were documented and action plans were developed and implemented with estimated completion timeframes.

Audit Objective(s):

To help the University prioritize the recommendations and then monitor (and provide recommendations on) the implementation of the actions that the University and PwC agreed to implement.

Priority: High

Function, Project, Program, Organization, or Activity:

A-133 Audit Report Findings – 2005 and 2006

Reason(s) Why Audit Is Needed:

The Fiscal Year 2005 A-133 audit report presented 19 material weaknesses, 2 reportable conditions, and 3 observations that were not categorized. Internal Audit's follow-up work found that the University had performed enough work to allow Internal Audit to conclude that 13 of the 24 findings were closed. Relative to the remaining 11, five had no completion date indicated in the University's plan and six dates were past due.

The external auditors had not issued the Fiscal Year 2006 A-133 audit report when this Audit Plan was developed.

The A-133 report is the principal report provided to the government on the University's fiscal internal controls and grant compliance performance. The Audit and Legal Committee asked the Internal Auditor to perform on-going monitoring of the University's efforts to close old observations and to reduce the probability of future material weaknesses.

Audit Objective(s):

To opine on the effectiveness and efficient of the University's actions to close the A-133 observations.

Priority: High

Function, Project, Program, Organization, or Activity:

Risk Identification and Management – University and Hospital

Reason(s) Why Audit Is Needed:

The Office of the Internal Auditor will attempt to provide a new service to the executives of the University and the Board of Trustees. This new service, which will be refined as it is implemented, is an attempt to identify the "high-risk" programs and mission areas within the different divisions of the University and the Hospital. The final selections will be made in consultation with the Board of Trustees and the Office of the President and coordinated with the Provost and Senior Vice Presidents.

The Office of the Internal Auditor has attempted in the past to direct its audits to University and Hospital functions that were highly susceptible to fraud, abuse, and mismanagement and/or areas where we believe the University and Hospital could save funds or decrease expenditures. We believe we have been successful in doing this and the results of our works have increased management attention on clarifying vague policies, updating old policies and procedures, and retraining University staff on new or, in some cases, old, but forgotten or misunderstood management policies and procedures. Where policies and procedures did not exist, management has developed and implemented them.

Audit Objective(s):

The objective of this effort is to identify, for continuous audit monitoring and reporting purposes, University functions, programs, and activities that are considered "high risk", in accordance with an adaptation of the criteria issued by the Committee of Sponsoring Organizations (COSO).

Priority: High

Function, Project, Program, Organization, or Activity:

Actions Related to the National Science Foundation (NSF) Audit Report

Reason(s) Why Audit Is Needed:

Internal Audit's September 2006 report to the Audit and Legal Committee stated that to that date, our assessments of the University efforts to respond to the NSF were mixed. The office of the Vice President for Research and Compliance (OVPRC) had brought new energy to the research administration enterprise and had made tremendous strides in educating grant principal investigators and identifying policies and procedures that need either development or updating. The office of the Provost had completed its work on Institutional Base Salary for fiscal year 2007, but had not finalized the procedure that will take the University into later years. The office of the Chief Financial Officer had not fully implemented a cost-share policy and procedure that responded to the NSF audit report. Internal Audit concluded that the University had to develop and implement the policies and procedures that it agreed to implement in its responses to the NSF report.

Audit Objective(s):

To continue monitoring and the actions that the University committed to completing.

Priority: High

Function, Project, Program, Organization, or Activity:

Clinical Law Center

Reason(s) Why Audit Is Needed:

The single largest grant that the School of Law has obtained in recent years from the federal government is managed by the Clinical Law program. The grant is \$1 million and is from the Department of Housing and Urban Development (HUD) to operate a Fair Housing Law Clinic. An audit will assist the School of Law in assuring proper compliance with applicable federal regulations.

This audit was requested by the Dean of the School of Law.

Audit Objective(s):

The audit will review and opine on the School of Law's compliance with University and federal government grant management policies.

Priority: Medium

Function, Project, Program, Organization, or Activity

Payroll Verification – University

Reason(s) Why Audit is needed:

The prior external auditors recommended that the Office of the Internal Auditor periodically include payroll verification audits in future audit plans. Initially, Internal Audit planned to perform surprise payroll verifications at all of the major organizations over a three- to four-year period. We believe this is still possible and will perform verifications at three more locations.

What has been found in past reviews? We did not verify the existence of employees whose paychecks and paycheck notifications were on Payroll Check Delivery lists. We also found salary payments totaling \$14,989 were fraudulently paid to a former Post-Doctoral Research Associate. We found that appropriate identification was not always presented when paychecks were picked up. We found inconsistencies across organizations relative to the return of paychecks to the Payroll Office when the checks were not picked up by employees.

Audit Objective(s):

To verify the existence of employees who are paid through the University's payroll and to look identify internal control deficiencies that could lead to fraudulent activity.

Priority: High

Function, Project, Program Organization Activity:

Ellington Apartment Units

Reason(s) Why Audit Is Needed:

Fort Lincoln Realty has been the property manager since the purchase of this property in 2002. This area has never been audited. Fort Lincoln has agent responsibility for the collection of revenue and payment of expenses in the management of the property that consists of 16 rental units.

Audit Objective(s):

The objective of this audit is to determine the adequacy of controls over the collection and disbursement of funds in the management of the University owned property. It should evaluate the performance against the contract specifications and generally accepted accounting standards.

Priority: Medium

Function, Project, Program, Organization, or Activity:

Follow-up on Internal Audit Recommendations – University and Hospital

Reason(s) Why Audit Is Needed:

The external auditors and internal auditors have noted on a number of occasions that internal audit recommendations were accepted and implemented immediately after audit reports were issued. Long-term implementation has not always existed and the results have found their way into later audit reports, especially external federal audit reports and financial statement auditor reports. The Audit and Legal Committee also recognized instances where audit reports noted that management had agreed to accept audit report recommendations, but then found later that complete implementation did not occur. The committee wants periodic feedback on recommendation implementation to insure that real and continuing implementations have occurred.

Audit Objective(s):

To assess and report on the University's and Hospital's implementation of "accepted" audit recommendations that were presented in audit reports and memoranda issued to management.

Priority: Medium

Function, Project, Program, Organization, or Activity:

Special Audit Requests from University and Hospital Management

Reason(s) Why Audit Is Needed:

We receive requests for special audits throughout the year from University and Hospital officials. We budget time to honor these requests and attempt to perform an audit in an expedited manner.

Audit Objective(s):

Audit objectives will be determined at the time of audit and will be based on management's needs.

Priority: Medium

Function, Project, Program, Organization, or Activity:

Accounts Receivable Write-off Methodology

Reason(s) Why Audit Is Needed:

The Office of the Internal Auditor and the past and current external auditors have examined the methodology employed by the Office of the Chief Financial Officer to determine net accounts receivable. Each examination has found the methodology lacking and recommendations were made. Between fiscal years 2002 and 2006, there was significant adjustments made – millions of dollars -- after extensive conversations between the CFO and the auditors. Because uncollected accounts receivable have been significant, an increase in the amounts and percentage collected in relation to the total amounts billed will help to improve the financial condition of the Hospital.

Through a review of applicable HUH policies, procedures, and testing of internal controls, opportunities may be identified that will help to increase the percentage of accounts receivable actually collected.

Audit Objective(s):

The audit objectives will include: (1) determining whether HUH has effective billing and collection policies and procedures in place; (2) determining whether there are effective internal controls exists over receivables; and (3) identify opportunities to strengthen internal controls, policies and procedures.

Priority: High

Function, Project, Program, Organization, or Activity

Hospital Child Care Center

Reason(s) Why Audit Is Needed:

HUH operates a child care center for use by hospital employees. The child care center generates in excess of \$300,000 annually. The District of Columbia, Department of Health regulates child development facilities. Regulations require compliance with licensing requirements, staffing requirements, group size and adult-child ratios, program requirements, health requirements, recordkeeping requirements, and facilities requirements.

Operating risks also require that effective internal controls be developed and implemented to ensure that all tuition and fees are properly billed, collected and deposited timely. Significant hospital child care center policies and procedures should be documented.

Audit Objective(s):

The audit objectives will include: (1) assessing the adequacy of internal controls over the billing, collection and depositing of tuition and fees, and (2) evaluating compliance with key requirements of Title 29, Chapter 3 – Child Development Facilities of the District of Columbia Municipal Regulations (DCMR).

Priority: Medium

Function, Project, Program, Organization, or Activity

Payroll Verification – Hospital

Reason(s) Why Audit Is Needed:

The prior external auditors recommended that the Office of the Internal Auditor include a payroll verification audit in a future audit plan. This audit has never been done at Howard University Hospital (HUH) and payroll is commonly considered an area where fraud could be easily committed. HUH had a bi-weekly payroll totaling approximately \$4.1 million that paid approximately 2,000 employees on May 10, 2007.

Audit Objective(s):

To assess the accuracy of the Hospital's payroll by verifying the individuals who receive Hospital paychecks or deposit notifications during randomly selected pay periods during the fiscal year.

Priority: High

Function, Project, Program, Organization, or Activity:

Long-distance Telephone Expenses – Controls over Personal Identification Numbers (PIN)

Reason (s) Why Audit is Needed:

The Office of the Internal Auditor audited the University's telephone expenses and discovered that students were abusing the personal identification numbers (PIN) assigned to employees by making unauthorized long distance telephone calls. This cost the University tens of thousands of dollars. HUH incurred approximately \$5,000 in long distance telephone calls a month in FY2004, and it has a system similar to the University's, whereby employees are assigned PINs in order for them to make long distance telephone calls. An audit of telephone expenses at HUH will give us some assurance that the accounting system for telephone calls is working as intended, or it may reveal that unauthorized telephone calls are being made with the employees' PINs and without their knowledge.

Audit Objective(s):

Our objective is to determine whether there is a strong internal control system in place over the issuance and management of PINs so as to prevent or reduce the risk of unauthorized calls from occurring and remaining undetected.

Priority: Medium

Function, Project, Program, Organization, or Activity

Hospital Central Supply/General Stores

Reason(s) Why Audit Is Needed:

HUH Central Supply / General Stores reported an inventory balance in excess of \$660,000 at the time of the latest physical inventory, May 31, 2007. An outside company conducted the physical inventory and turned the results of the count over to personnel who are not independent of the Central Supply / General Stores operation. As a result of this internal control weakness, variances were not independently identified, researched and reported. Instead, the comparison of inventory counted to what was recorded in the system was performed an individual having a high level of system access. It is possible that this individual would have had an opportunity to make adjustments or other changes in the system which could have impacted the reported results and variances.

The results of the inventory indicate that the physical count exceeded the inventory on hand per the system. This would seem to indicate that some of the inventory purchased and received during the year was not entered into the system. The variance report also indicates that 71.7% of the items inventoried were inaccurate and nearly 63% of the dollars inventoried were inaccurate.

Audit Objective(s):

The audit objectives will include: (1) assessing the adequacy of internal controls over the receipt and control of inventory, and (2) a review of system access to the Lawson that allows for changes to inventory counts, system overrides, error corrections, and other changes to data.

Priority: High

Function, Project, Program, Organization, or Activity:

Surprise Cash Count and Internal Controls Review- HUH Cafeteria Cashiers

Reason(s) Why Audit Is Needed:

The Office of the Internal Auditor has not performed a cash count of the Hospital Cafeteria cashiers in a number of years. A surprise cash count and internal controls review of the Howard University Hospital's (HUH) Business Office has been conducted annually and, years ago when cafeteria cashiers reported to the Business Office Manager, they were included in the surprise count. Cafeteria cashiers (currently, seven) now report to the Cafeteria's Cash Manager. Each cashier has a \$225 cash fund and all cashiers sign Cashier Responsibility Statements. The Cafeteria operates from 6:00 a.m. to 7:30 p.m. daily.

The cash handling operation is a high risk and vulnerable area within any organization because it is highly susceptible to theft and/or fraudulent activity, even when internal controls and supervision are in place. It is important therefore that we perform a surprise cash count and internal controls review to ensure that cashiers' cash funds are intact and adequate internal controls are in place.

Audit Objective(s):

The audit will (1) include a surprise cash count and (2) will identify and assess the internal controls over cash and other negotiable instruments within the HUH Cafeteria.

Priority: High

Function, Project, Program, Organization, or Activity:

Risk Management: Business Continuity Planning - University and HUH

Reason(s) Why Audit Is Needed:

The University's and Hospital's business continuity processes have not been examined and assessed. The Office of the Internal Auditor is aware of the preparations that were performed during the University's and Hospital's activities to prepare for the Y2K effort. We understand that the Y2K work resulted in the basis for -- and perhaps serves as -- each organization's business continuity plan.

Audit Objective(s):

The objective of the audit is to obtain an understanding of the University's and Hospital's business continuity plans and the procedures that each organization will implement if a "disaster" occurs. Our initial audit work will not be an in-depth assessment of the recovery plans. Our initial work will be characterized by high-level questions similar to, "What is considered a 'disaster' that will trigger implementation of the business continuity plan?", "Has the plan been tested?", "Will the University, for example, use a "hot" site? The results of our initial work will dictate whether or not the Office of the Internal Auditor seeks outside expertise to perform a more thorough and technically sound review.

Priority: High

