



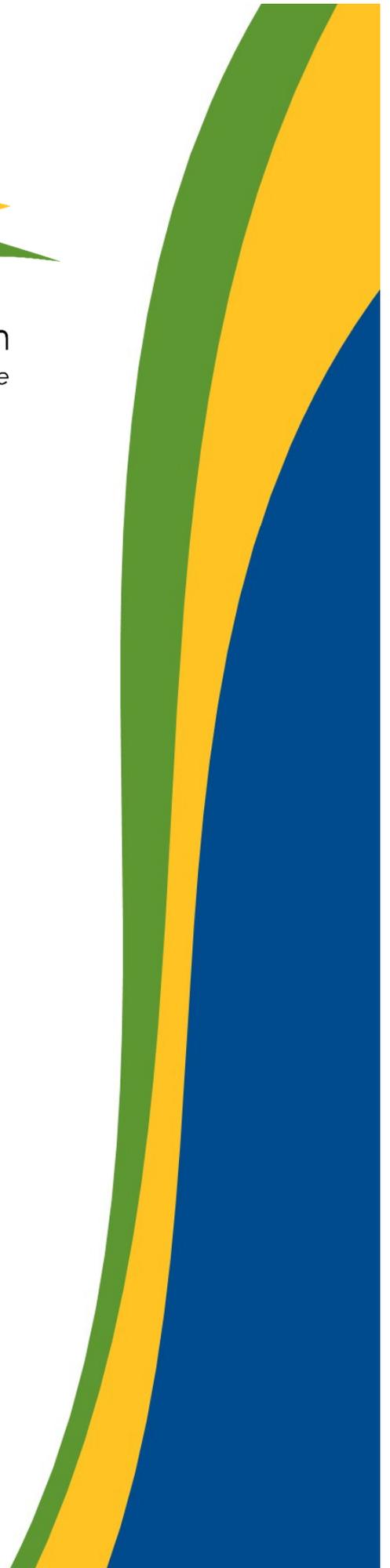
Shire of Northam
Heritage, Commerce and Lifestyle

Shire of Northam

Agenda

Audit Committee Meeting

2 November 2016



NOTICE PAPER
AUDIT COMMITTEE
2 November 2016

Committee Members

I inform you that an Audit Committee meeting will be held in the Council Chambers, located at 395 Fitzgerald Street, Northam on 2 November 2016 at 5.00 PM.

Yours faithfully



Jason Whiteaker
Chief Executive Officer

DISCLAIMER

This agenda has yet to be dealt with by the Council. The Recommendations shown at the foot of each item have yet to be considered by the Council and are not to be interpreted as being the position of the Council. The minutes of the meeting held to discuss this agenda should be read to ascertain the decision of the Council.

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1. DECLARATION OF OPENING

2. ATTENDANCE

Committee:

Councillors

S B Pollard
T M Little
D L Davidson
U Rumjantsev
J Proud
D G Beresford
R W Tinetti
D A Hughes
J E Williams
C R Antonio

Staff:

Chief Executive Officer
Executive Manager Corporate Services
Governance Officer

J B Whiteaker
C J Young
C F Greenough

2.1 APOLOGIES

Nil.

2.2 APPROVED LEAVE OF ABSENCE

Nil.

3. DISCLOSURE OF INTERESTS

Item Name	Item No.	Name	Type of Interest	Nature of Interest

4. CONFIRMATION OF MINUTES 8 MARCH 2016

4.1 COMMITTEE MEETING HELD 8 MARCH 2016

RECOMMENDATION

That the minutes of the Audit Committee meeting held 8 March 2016 be confirmed as a true and correct record of that meeting.

5. COMMITTEE REPORTS

5.1 MEETING WITH THE SHIRE AUDITORS

Address:	
Owner:	Internal report Shire of Northam
File Reference:	8.2.7.1
Reporting Officer:	Colin Young
Responsible Officer:	Executive Manager Corporate Services
Voting Requirement	Simple Majority

BRIEF

For Council to meet and discuss with Council's Auditor Mr Greg Godwin from Moore Stephens the 2015/16 annual audit outcomes.

ATTACHMENTS

Attachment 1

BACKGROUND / DETAILS

On appointment of the audit committee, it was given delegated authority to meet with the Auditor of the local government at least once in every year, pursuant to Section 7.12A(2) the Local Government Act 1995.

The Local Government Act does not require the Audit Committee to meet with the Auditor rather the local Government is to meet with the Auditor at least once each year.

Council's Auditor Mr Greg Godwin from Moore Stephens will be in attendance of this Audit Committee Meeting via teleconference. It should be noted that there will be a fee involved for the auditor to visit the Shire of Northam in person due to travelling and time.

CONSIDERATIONS

Strategic Community / Corporate Business Plan

Objective: G2 Improve organisational capability and capacity

Strategy: G2.3 Operate in a financially sustainable manner

Financial / Resource Implications

A fee will be involved for the auditor to visit the Shire of Northam in person due to travelling and time.

Legislative Compliance

Local Government Act 1995 Section 7.12A. Duties of local government with respect to audits

- (1) A local government is to do everything in its power to —
 - (a) assist the auditor of the local government to conduct an audit and carry out his or her other duties under this Act in respect of the local government; and
 - (b) ensure that audits are conducted successfully and expeditiously.
- (2) Without limiting the generality of subsection (1), a local government is to meet with the auditor of the local government at least once in every year.

Policy Implications

Nil.

Stake Holder Engagement / Consultation

Nil.

Risk Implications

Nil.

OFFICER'S COMMENT

Topics to be discussed with the auditor include;

- Review of Shire of Northam Auditors Report
- Review of Shire of Northam Management Report
- General Business

RECOMMENDATION

That Council;

1. **Endorse that the meeting between the Audit Committee and the Auditor at the Audit Committee Meeting held on 2 November 2016, satisfy the requirements of Section 7.12A(2) the Local Government (Audit) Regulations 1996 and that the minutes of the meeting show the auditor was involved and the matters discussed; and**
2. **Accept the verbal report provided by the Shire Auditor Mr Greg Godwin from Moore Stephens**

5.2 SHIRE OF NORTHAM 2015/16 ANNUAL REPORT

Address:	
Owner:	Internal report Shire of Northam
File Reference:	8.2.7.1
Reporting Officer:	Colin Young
Responsible Officer:	Executive Manager Corporate Services
Voting Requirement	Simple Majority

BRIEF

For Council to consider and if acceptable receive the Annual Report for the year ended 30 June 2016 for the Shire of Northam.

ATTACHMENTS

Attachment 2

BACKGROUND / DETAILS

The Annual Financial Report for the year ended 30 June 2016 was completed and presented to the Shire of Northam's auditor for audit. The Audit was completed and signed off on Monday, 31 October 2016.

Section 5.54 'Acceptance of Annual Reports' of the Local Government Act 1995 requires an Annual Report to be accepted by Council by 31 December in each year unless the Auditors Report is not available in time. The Local Government Act 1995 Section 5.54(2) requires that if the Annual Report is not accepted by the Local Government by 31 December then it must be presented within two (2) months of the Auditors Report becoming available.

It is proposed that an item will be presented to the ordinary Council meeting on Wednesday, 16 November 2016. Should the 2015/16 Annual Report be endorsed, it is intended that local public notice be published advising of the Annual Electors Meeting and 2015/16 Annual Report availability. The notice shall be placed into the following;

- West Australian - Wednesday, 23 November 2016
- Avon Valley Hills Gazette - Friday, 25 November 2016; and
- Avon Valley Advocate - Wednesday, 23 November 2016

Notices will also be placed on our Notice Boards, Facebook and the Shire of Northam website.

CONSIDERATIONS

Strategic Community / Corporate Business Plan

Objective: G2 Improve organisational capability and capacity

Strategy: G2.3 Operate in a financially sustainable manner

Financial / Resource Implications

It is estimated that advertising costs for the availability of the Annual Report and Annual Electors General meeting will be approximately \$1,400.00 including GST which will be charged to account 040521920 (Advertising).

Legislative Compliance

Local Government Act 1995 Section 5.53 Annual Reports:

- (1) *The local government is to prepare an annual report for each financial year.*
- (2) *The annual report is to contain -*
 - (a) *a report from the mayor or president; and*
 - (b) *a report from the CEO; and*
 - [(c), (d) deleted]*
 - (e) *an overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or to continue in the next financial year; and*
 - (f) *the financial report for the financial year; and*
 - (g) *such information as may be prescribed in relation to the payments made to employees; and*
 - (h) *the auditor's report for the financial year; and*
 - (ha) *a matter on which a report must be made under section 29(2) of the Disability Services Act 1993; and*
 - (hb) *details of entries made under section 5.121 during the financial year in the register of complaints, including —*
 - (i) *the number of complaints recorded in the register of complaints;*
 - (ii) *how the recorded complaints were dealt with; and*
 - (iii) *any other details that the regulations may require; and*
 - (i) *such other information as may be prescribed.*

Local Government Act 1995 Section 5.54 Acceptance of Annual Reports:

- (1) *Subject to subsection (2), the annual report for a financial year is to be accepted* by the local government no later than 31 December after that financial year.*

* Absolute majority required.

- (2) *If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available.*

Local Government Act 1995 Section 5.55 Notice of Annual Reports;

The CEO is to give local public notice of the availability of the annual report as soon as practicable after the report has been accepted by the local government.

Policy Implications

Nil

Stake Holder Engagement / Consultation

Nil

Risk Implications

Nil

OFFICER'S COMMENT

Council is requested to accept the Annual Report for the year ended 30 June 2016 for the Shire of Northam.

RECOMMENDATION

That Council;

- 1. In accordance with Sections 5.53 and 5.54 of the Local Government Act 1995, accepts the Annual Report for the 2015/16 financial year; and**
- 2. In accordance with Section 5.55 of the Local Government Act 1995, authorise the Chief Executive Officer to give public notice of the availability of the Annual Report from Tuesday, 22 November 2016.**

5.3 2015/2016 ANNUAL ELECTORS GENERAL MEETING

Address:	
Owner:	Internal report Shire of Northam
File Reference:	8.2.7.1
Reporting Officer:	Colin Young
Responsible Officer:	Executive Manager Corporate Services
Voting Requirement	Simple Majority

BRIEF

For Council to consider and endorse the date for the Annual Electors General Meeting set by the Chief Executive Officer.

ATTACHMENTS

Attachment 1: Nil

BACKGROUND / DETAILS

The Annual Electors General Meeting is to be held within 56 days of the local government accepting the Annual Report.

A requirement of setting the date is that 14 days local public notice is required for advertising the meeting. Providing the Annual Report is endorsed at the Ordinary Council meeting held on 16 November 2016, it is recommended that this be held prior to the December Council Forum which is scheduled on 14 December 2016.

Providing the 2015/16 Annual Report is endorsed at the Ordinary Council Meeting held on 16 November 2016. It is intended that public notice shall be placed into the following;

- West Australian - Wednesday, 23 November 2016
- Avon Valley Hills Gazette - Friday, 25 November 2016; and
- Avon Valley Advocate - Wednesday, 23 November 2016

Notices will also be placed on our Notice Boards, Facebook and the Shire of Northam website.

CONSIDERATIONS

Strategic Community / Corporate Business Plan

Objective: G2 Improve organisational capability and capacity

Strategy: G2.3 Operate in a financially sustainable manner

Financial / Resource Implications

It is estimated that advertising costs for the availability of the Annual Report and Annual Electors General meeting will be approximately \$1,400.00 including GST.

Legislative Compliance

Local Government Act 1995 Section 5.27 Electors' general meetings:

- (1) *A general meeting of the electors of a district is to be held once every financial year.*
- (2) *A general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.*
- (3) *The matters to be discussed at general electors' meetings are to be those prescribed.*

Local Government (Administration) Regulation No 15 Matters for discussion at general electors' meetings - s. 5.27(3)

For the purposes of section 5.27(3), the matters to be discussed at a general electors' meeting are, firstly, the contents of the annual report for the previous financial year and then any other general business.

Local Government Act 1995 Section 5.29 Convening Electors' Meetings:

- (1) *The CEO is to convene an electors' meeting by giving –*
 - (a) *at least 14 days' local public notice; and*
 - (b) *each council member at least 14 days' notice, of the date, time, place and purpose of the meeting.*
- (2) *The local public notice referred to in subsection (1)(a) is to be treated as having commenced at the time of publication of the notice under section 1.7(1)(a) and is to continue by way of exhibition under section 1.7(1)(b) and (c) until the meeting has been held.*

Policy Implications

Nil

Stake Holder Engagement / Consultation

Nil

Risk Implications

Nil

OFFICER'S COMMENT

Council is requested to endorse the date set, in accordance with the Local Government Act, for the Annual Electors Meeting.

RECOMMENDATION

That Council holds the Annual Electors General Meeting on Wednesday, 14 December 2016 at 5.00pm in the Shire of Northam Council Chambers and authorise the Chief Executive Officer to give public notice of the meeting from Tuesday, 22 November 2016.

5.4 FINANCIAL MANAGEMENT REVIEW

Address:	
Owner:	Internal report Shire of Northam
File Reference:	8.2.7.1
Reporting Officer:	Colin Young
Responsible Officer:	Executive Manager Corporate Services
Voting Requirement	Absolute Majority

BRIEF

For the Audit Committee to receive the Financial Management Review report that was conducted by the Shire's auditor, Moore Stephen's on the 25-27 May 2016.

ATTACHMENTS

Attachment 3

BACKGROUND / DETAILS

Council's Interim Audit and the Financial Management Review was undertaken on the 25-27 May 2016. In accordance with Regulation 5(2)(c) of the *Local Government Financial Management Regulations 1996* Council is required to have a review of its financial system to ensure its appropriateness and effectiveness at least once every four years.

This report is to provide Council the information and suggested action that is contained within the Financial Management Review.

CONSIDERATIONS

Strategic Community / Corporate Business Plan

Objective: G2 Improve organisational capability and capacity

Strategy: G2.3 Operate in a financially sustainable manner

Financial / Resource Implications

Nil.

Legislative Compliance

Local Government Act (1995) Section 7.12A & Local Government Financial Management Regulations 1996 Regulation 5(2)(c)

Policy Implications

Nil

Stake Holder Engagement / Consultation

Nil

Risk Implications

Nil

OFFICER'S COMMENT

The Auditor has raised a number of issues within the Financial Management Review that need to be addressed to ensure that best practices are being followed by Council. The following comprises the issues raised, the auditors recommendations on the best way to resolve them and managements comments. The level of risk for all the issues raised is low.

4.6 Purchases, payments and payables

Detailed testing of a sample, randomly selected, of twenty transactions, was performed to determine whether purchases were authorised/budgeted and payments were supported, certified, authorised and correctly allocated. The Shire's purchases, payments and payables system was also examined to determine if adequate controls were in place to help ensure liabilities are properly recorded and payments are properly controlled.

In general, controls and procedures over payments and payables are operating effectively and are appropriate for the Shire's current scope of operations. The following areas were assessed as having opportunity for improvement:

In five instances the purchase order date did not precede the date of the supplier invoice.

Auditors Comments:

All authorised officers should be "reminded" of the need to ensure purchase orders are raised prior to the time of authorising works/services or ordering goods. This will help to ensure goods/services have been appropriately ordered and authorised. It will also help ensure budget responsibility.

Management Comment

Management will continue to monitor and enforce the need for purchase orders to be created prior to ordering, in addition the purchasing officer will be carrying spot checks to further enhance the procedure.

4.8 Credit card procedures

A review of the Shire's credit card procedures was performed to determine

if adequate controls were in place.

Six credit cards are currently in use. We randomly selected and tested two credit cardholders' monthly transactions over four months to determine whether they are legitimate and usual in the context of the Shire's operations. This included:

- sighting tax invoices;
- ascertaining whether the transaction was for bona fide Shire's business; and
- determining whether transactions were in line with the Shire's policy.

Overall testing was completed satisfactorily. Controls and procedures are considered to be operating effectively and are appropriate for the Shire's current scope of operations except for the following:

Credit card statements are not always signed by the credit card holder.

Auditors Comment:

To help ensure credit card transactions are bona fide, all credit card statements should be reviewed and signed by the credit card holders as evidence that all expenses are bona fide.

Management Comment

Procedures have now been put in place to ensure all credit Card statements are signed before processing.

4.9 Fixed assets (including acquisition and disposal of property)

The fixed assets management system including controls over acquisition and disposal of assets, updating of the fixed assets register, depreciation of fixed assets and reconciliation of the fixed assets register to the general ledger was examined.

A sample of four asset additions and one asset disposal were judgmentally selected and testing performed to ensure:

- the tax invoices existed;
- correct posting to the general ledger;
- fixed assets register was promptly updated;
- classification of assets was correct; and

Four assets were judgmentally selected and testing performed to ensure the depreciation rate used was in line with the Shire's policy.

We concluded fixed assets are properly accounted for and supporting controls are operating effectively, except for the following matter:

We noted that the reconciliation of the fixed assets register to the general ledger had not been reviewed for the months of November 2015 and March 2016.

Auditors Comment:

To help ensure adequate control is maintained over fixed assets, reconciliations should be reviewed by a senior staff member independent of preparation. This review should seek to confirm the accuracy of the reconciliation and should be evidenced accordingly.

Management Comment

As per on going procedures all key reconciliations will be reviewed by an independent person monthly.

4.10 Cost and Administration overhead allocations

The Shire's cost and Administration allocation system was examined to determine if indirect costs have been properly reallocated to various jobs/programs. This included review of the allocation basis of rates used to ensure they are appropriate and regularly reviewed.

Our review noted public works overheads and plant operating costs have not been fully allocated at 30 April 2016. Whilst this has no effect on the net operating result, it may distort the true cost of individual jobs and specific expenditures at a given point in time.

Auditors Comment:

To help ensure plant operating costs are fully allocated, allocation rates should be reviewed on a regular basis and revised where applicable. Rates used should be supported by documentary evidence comprising supporting working papers which should be printed and filed in the monthly reconciliation files.

Management Comment

Rates have been reviewed to ensure they reflect the true costs.

4.19 IT General Environment

During our review of the Shire's general IT environment, we noted the general IT controls are operating effectively except for the following matter:

Passwords are not changed on a regular basis.

Auditors Comment:

To help ensure no unauthorised access to the server, passwords should be changed regularly.

Management Comment

Council's IT support has now adjusted the server so passwords will be prompted to be changed once every three months.

4.20 Financial interest register

The register was examined to ensure compliance with regulatory requirements. Our review noted the register was deemed to be satisfactorily maintained and appropriate for Council needs, except for the following matter:

In one instance, a primary return of one designated employee was not lodged within three months of the "start date" as required by Section 5.75(1) of the Local Government Act.

Auditors Comment:

To help ensure compliance with statutory provisions, all designated employees are reminded a primary return is required within three months of their start date.

Management Comment

This was an oversight which once identified was rectified immediately. To assist in ensuring this does not occur into the future a checklist has been developed and incorporated into the Council employee recruitment process.

RECOMMENDATION

That Council receive the Financial Management Review Report for 2015/16.

5.5 BETTER PRACTICE REVIEW

Address:	N/A
Owner:	Shire of Northam
File Reference:	
Reporting Officer:	Cheryl Greenough
Responsible Officer:	Executive Manager Corporate Services
Voting Requirement	Simple Majority

BRIEF

For the Audit Committee to accept the findings in the Better Practice Review (BPR) report from the Department of Local Government (DLGC)

ATTACHMENTS

Attachment 4: Better Practice Review

BACKGROUND / DETAILS

The Better Practice Review (BPR) was an initiative by DLGC to assist local governments to internally review their processes in line with legislation and to recognise and promote good practice in country local governments.

The Program was part of the State Government's Country Local Government Fund Capacity Building Program, and was developed with assistance from the NSW Department of Local Government, based on a similar program that has been operating in that State for a number of years.

The BPR Program entailed a small team assigned to work closely with the Shire to review key areas of the Shire's activities and operations, including governance, integrated planning and reporting, planning and regulatory functions, asset and financial management, community relations and workforce planning.

The program was designed to acknowledge areas of good practice whilst also encouraging improvement in the way local governments conduct their activities to ensure good governance and build the capacity of the local government sector.

The objectives of the BPR are to generate continuous improvement and greater compliance, promote good governance and ethical regulation. The program is used by local government as a health check which allows DLGC to support any areas local government may be experiencing operational problems.

The key areas of this self-assessment checklist are:

- governance;
- planning and regulatory functions;
- strategic and corporate planning;
- assets and finance;
- workforce planning and human resources management; and
- community consultation.

A team from DLGC attended the Shire on 20, 21, 22 October 2015 where they conducted interviews, collated information and documentation relating to the Shire's general practices. A written report was provided highlighting areas where the Shire of Northam demonstrated good practice, as well as providing constructive feedback on addressing any areas for further improvement.

Where appropriate, the key areas requiring further development featured suggested recommendations from the Department that the Shire can undertake to address these issues.

CONSIDERATIONS

Council should consider the difference between quality, professionalism and price in relation to the provision of preferred services.

Strategic Community / Corporate Business Plan

Objective - G2 - Improve organisational capability and capacity

Strategy - G2.3 - Operate/Manage organisation in a sustainable manner

Financial / Resource Implications

The Better practice Review was a free initiative from the Department of Local Government and Communities. Resource implications included staff time being taken up with interviews.

Legislative Compliance

Legislative and Policy framework

- *Local Government Act 1995*
- *Local Government (Administration) Regulations 1996*
- *Local Government (Audit) Regulations 1996*
- *Local Government (Rules of Conduct) Regulations 2007*
- *State Records Act 2000*
- *State Emergency Management Act 2005*
- *Freedom of Information Act 1992*
- *Public Interest Disclosure Act 2003*
- Integrated Planning and Reporting Framework and Guidelines

Policy Implications

Nil.

Stake Holder Engagement / Consultation

Nil.

Risk Implications

Nil.

OFFICER'S COMMENT

The BPR conducted in October 2015 provided invaluable insight into the strengths of the Shire and areas requiring further work. Some of the areas identified as requiring further work were:

- Business Continuity Plan – the Shire has since conducted several workshops relating to the provision of a Business Continuity Plan;
- Governing of Agenda Forum Meetings – now under review;
- Outdated Information Statement – the statement has now been updated;
- Provision of a statement of Business Ethics to contractors; and
- Customer Service Charter – This was completed and reviewed and approved by council.

Some of the areas identified as good practice are:

- Process Mapping;
- Record Keeping Practices;
- Credit Card holder agreements;
- Pool inspection program;
- Local Biodiversity Strategy; and
- The Shire has good financial management and control in place.

The Shire faired extremely well in the audit with a high compliance rate and the DLGC complimented the Shire on many of it's practices.

RECOMMENDATION

That Council accept the report from the Department of Local Government and Communities Better Practice Review.

5.6 INTERNAL AUDIT FRAMEWORK

Address:	N/A
Owner:	Shire of Northam
File Reference:	
Reporting Officer:	Cheryl Greenough
Responsible Officer:	Executive Manager Corporate Services
Voting Requirement	Absolute Majority

BRIEF

The Shire of Northam is required to undertake a Regulation 17 Review in accordance with Local Government (Audit) Regulations 1996, for the period ending 31 December 2016. This Review includes a review of the appropriateness and effectiveness of the risk management, internal controls and legislative compliance of the Shire.

ATTACHMENTS

- Attachment 5: Quote from AMD Chartered Accountants
Attachment 6: Quote from Deloitte Chartered Accountants

BACKGROUND / DETAILS

Each Council has a requirement under section 17 of the *Local Government Audit Regulations 1996* to conduct a review of their internal functions. This can be done internally however it is better practice to outsource the review to ensure propriety and an open and fair review.

CONSIDERATIONS

Strategic Community / Corporate Business Plan

Objective: G1 Provide accountable and transparent leadership
Strategy: G1.2 Integrate Planning, resources and reporting

Financial / Resource Implications

Nil.

Legislative Compliance

Local Government Audit Regulations 1992

17. CEO to review certain systems and procedures

- (1) The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to —
 - (a) risk management; and
 - (b) internal control; and
 - (c) legislative compliance.

- (2) The review may relate to any or all of the matters referred to in sub-regulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review at least once every 2 calendar years.
- (3) The CEO is to report to the audit committee the results of that review.

Policy Implications

Nil.

Stake Holder Engagement / Consultation

Nil.

Risk Implications

If the audit was conducted by an internal staff member, the outcome may appear to be biased and not leading the community with openness and efficiency.

OFFICER'S COMMENT

AMD

A quote has been received from AMD Chartered Accountants for \$9,800 plus GST. AMD provided a comprehensive professional twenty page folio advising the scope of works and the terms of reference.
(attachment 1)

Deloitte

Deloitte provided a 17 page portfolio with the following information:
For two - three Internal Audits per annum Deloitte have quoted \$25,000 (excluding GST and expenses). Deloitte offer Assistance with the Shire's preparation of an internal audit framework and plan and up to three internal audit assignments per year.

They included in this response the following:

- Our proposed approach and methodology for the preparation of an internal audit framework/plan and for the conduct of internal audit assignments
- Internal audit experience and similar projects in the past – refer to Appendix A (Credentials)
- Experience and qualifications of each team member – refer to Appendix B (Team CVs).

(attachment 2)

Paxon Group provided the following quote by email:

- 1) Review of compliance with Regulation 17 of the Local Government (Audit) Regulations 1996: 15 Hours @ \$90 = \$1,350 plus GST.

This will involve us examining the three areas of compliance, risk management, internal control and legislative compliance throughout the Shire. Paxon will issue a 'compliance report' to assist the CEO finalising his report to the Audit Committee.

- 2) Preparation of Internal Audit Framework: 40 Hours @ \$90 = \$3,600 plus GST. This will involve the following:

- Paxon review the current risk profile of the Shire;
- Meet with the relevant business managers;
- Review existing policies and guidelines;
- Develop an understanding of the current recording and maintenance of the Shire's existing control;
- Liaise with management over the findings and discuss the proposed draft framework with management input required; and
- Finalise Report and Framework proposal and issue to the Shire.

RECOMMENDATION

That Council:

Endorse using AMD as the preferred provider of the Internal Audit Review

6. URGENT BUSINESS APPROVED BY PERSON PRESIDING OR BY DECISION

7. DATE OF NEXT MEETING

8. DECLARATION OF CLOSURE