

# **Decisions and Recommendations of the Executive Council at its 53<sup>rd</sup> meeting**

## **Tunis (The Republic of Tunisia)**

9 - 10 Muharram 1438

17 - 18 October 2016

## **Decision No. 221/2016 E.C (53): The report of the Professional and Regulatory Standards Committee of the ARABOSAI**

The Council listened to the presentation submitted by the Chairman of the Professional and Regulatory Standards Committee on the results of the Committee work. After discussion, the Council decided that:

1. Include the articles and research papers on standards on the organization's website and publish these articles in the upcoming issues of the Financial Control journal. The following articles are concerned:
  - "Considering the SAs' communication with the Stakeholders "ISSAI 12".
  - "Draft manual on promoting good governance of public assets - Guiding Principles for application purposes "INTOSAI Gov 9160".
  - "Standards Series "ISSAI 5500" of the international standards of the SAs and the INTOSAI standard for good governance "INTOSAI GOV 9250".
2. Coordination between the Committee Chairman and the State Audit Bureau of Qatar to finalize the Quality Assurance Manual no later than the first week of January 2017 and submit it to the Secretariat for distribution to all member SAs.
3. Activate the use of the teamwork program in all the Committees of the ARABOSAI in order to facilitate the communication between members of the Committees and speed up the completion of the projects that the members are tasked to implement, as well as documenting all the operations carried out in this regard and establishing a database for all the committees' work from documents and correspondence.
4. Adopt the mechanism of dealing with the projects that will be presented to the ARABOSAI representative in the INTOSAI, which aims to involve the entire member SAs in expressing their opinion and respond quickly to the Secretariat representative in the period specified in the projects. This mechanism is as follows:
  - a. The representative of the State Audit Bureau of Kuwait participating in the meetings of the Financial Control Sub-Committee of INTOSAI - As the State Audit Bureau of Kuwait is the ARABOSAI representative in that Committee - shall review the projects submitted by the Committee and the INTOSAI standards drafts to be

amended, reviewed or extensively and carefully studied and to express an opinion, and prepare a memo containing the final opinion adopted by the State Audit Bureau of Kuwait as the ARABOSAI representative in the above mentioned Sub-Committee.

b. The Chairman of the Professional and Regulatory Standards Committee in the ARABOSAI shall communicate and coordinate with the member SAIs of the Committee, so that the Committee can reach a consensus opinion representing the final opinion of the ARABOSAI on the topics presented by the Sub-Committee.

5. Urge the SAIs to adopt the initiative of the State Audit Bureau of Kuwait in communicating with the stakeholders (the relevant parties) in accordance with the INTOSAI Standard (ISSAI12) to include the following two main goals:

a. The external focus on making a difference in the lives of citizens.

b. The internal focus on the SAI as an example and role model for the rest of the institutions.

The target group of the external communication includes:

- The legislative authority
- The governmental entities and institutions
- The media
- The academic institutions
- The Citizens and Civil Society Organizations

The target group of the internal communication includes the Bureau staff

6. Adopt of the detailed report of the Committee regarding the achievements during the years 2014, 2015, 2016.

7. Urge the member SAIs of the Organization to continue active participation in the implemented "3i" program in cooperation with the IDI and the ARABOSAI and take advantage of these initiatives to optimize the work of the SAIs of the ARABOSAI.

8. Urge the SAIs to follow up the update of the Standard (30) the Code of Conduct (ISSAI 30) and activate its provisions according to the circumstances of each SAI.

9. Thank the State Audit Bureau of Kuwait for its proposal to activate the INTOSAI draft standard on evaluating the SAIs performance and direct the Secretariat to address the member SAIs of the ARABOSAI to provide an opinion on participating

in the evaluation procedures in accordance with this standard and submit the result to the SC at its next meeting to examine and develop appropriate mechanisms for implementation.

10. Adopt the following amendments proposed by the Committee to its regulations:

a. Amend the definitions in Article (2) in accordance with the following:

The original text	The amended text
<b>Group</b> : Arab <b>Group</b> of Supreme Audit Institutions	<b>Organization</b> : Arab <b>Organization</b> of Supreme Audit Institutions
Council: The Executive Council of the Arab <b>Group</b>	Council: The Executive Council of the Arab <b>Organization</b>
SAls: member SAls of the <b>Group</b>	SAls: member SAls of the <b>Organization</b>
General Secretariat: The General Secretariat of the Arab <b>Group</b>	General Secretariat: The General Secretariat of the Arab <b>Organization</b>

b. Amend Paragraphs (6) of Article 4 (Special Assignments):

The original text	The amended text
Provide advisory services to the <b>Group</b> and the member SAls in the field of Professional and Regulatory Standards	Provide advisory services to the <b>Organization</b> and the member SAls in the field of Professional and Regulatory Standards

c. Amend Paragraphs (1) and (3) in Article 6 in Chapter 3 (Managing the Committee):

The original text	The amended text
The Committee shall elect a Chairman, a Vice-Chairman and a Rapporteur for a term of three years renewable.	The Committee shall elect a Chairman, a Vice-Chairman and a Rapporteur for a term of three years renewable, the SAI represented by Chairman, the Vice-Chairman or the Rapporteur shall be entitled to replace the elected representative with another, with the representative of the new SAI retaining the same position for the remainder of the period so established.
If the Chairman is absent for a reason, the Vice-Chairman shall take his place.	If the Chairman does not participate in the meeting, the Vice-Chairman shall preside over the meeting.

**Decision No. 222/2016 E.C (53): The Report of the Institutional Capacity Building**

## **Committee of the ARABOSAI:**

The Council listens to the presentation submitted by the Chairman of the Institutional Capacity Building Committee on the results of the Committee work. After discussion, it was decided that:

1. Adopt the following amendments to the Committee's regulations:
  - a. Appointing the Chairman and Vice-Chairman of the Committee as the representative of his SAI and not of his person;
  - b. Upon the restructuring of the Committee by the Executive Council and the existence of the SAI chairs the Committee within the new members of the Committee, the Committee shall continue to preside over the Committee until the first meeting of the Committee is convened and the election of a Chairman and a Vice-Chairman;
  - c. Upon the restructuring of the Committee by the Executive Council and the departure of the SAI chairs the Committee, the Vice-Chairman of the Committee shall assume the functions of the Chairman until the first meeting of the Committee and the election of a Chairman and a Vice-Chairman;
  - d. Upon the restructuring of the Committee by the Executive Council and the departure of the SAI chairs the Committee and its Vice-Chairman, the Secretariat shall assume the function of chairing the Committee until the first meeting of the Committee and the election of a Chairman and a Vice-Chairman;
  - e. The membership of the SAIs within the Committee shall be for a period of six years and thereafter the SAIs shall have a re-submission of their candidature for the membership in the Committee;
  - f. The Secretariat shall function as Rapporteur of the Committee;
2. Adopt the results of implementing the scientific meeting held in Egypt on "Performance Control of human resources development and upgrading programs" and the recommendations issued by it which was:
  - a. Preparing a guidance manual for Performance Control of human resources development and upgrading programs at the level of the member SAIs of the ARABOSAI.
  - b. Prepare and upgrade the general standards and indicators for the performance evaluation of the human resources management and development that can guide

the SAIs.

- c. Include the issue of performance control on human resources activities within the ARABOSAI action programs for the coming years.
- d. Include in the strategy of the ARABOSAI a goal for the dissemination of the human resources development culture and encourage the exchange of experts in this field among the top member SAIs of the ARABOSAI.

3. Adopt the result of the evaluation of the scientific and training meetings carried out during the years 2013-2015:

Having considered the results of the prepared study on the evaluation of the scientific and training meetings carried out during the years 2013-2015 and the recommendations emerging, the Council adopted the following:

- Urge all SAIs to implement the recommendations of the scientific and training meetings, encourage and activate the participation and hosting meetings.
  - Focus on the scientific aspects by conducting exercises to enhance the information gained in coordination with the training specialists and experts.
  - Include the pre-and post-evaluation to measure the use of the meetings in the future training programs of the ARABOSAI. This task will be entrusted to the team of trainers and the results will be included in a report submitted to the Secretariat.
  - Consider the fit of the meeting's themes with the time period allotted to it.
  - Urge the SAIs to program the field regulatory functions to apply the acquired skills.
  - Promote the exchange of practical experiments among the SAIs, which will contribute to increase the cooperation among them in order to achieve best practices.
  - Attention to INTOSAI's regulatory issuances for their importance in increasing the accumulation of knowledge and professionalism of the SAIs.
  - The participants should be consistent in terms of experience and competence.
  - Include detailed data on trainers and participants in the programs implementation reports.
  - Urge the SAIs to adopt the modern methodology of training and to use the experts of the IDI to design, implement and evaluate the training meetings and train their colleagues in the management of training courses, as well as the use of trainers from other SAIs when hosting training courses.
4. Choosing the winner of the best article published in the financial Control Journal since the eleventh session of the General Assembly, Mr. Hisham Zaghloul, from the Central

Auditing Organization of Egypt which score 83 for the article titled "The planning budget as performance control tool: Between the technical aspects and behavioral dimensions-the experience of the Central Auditing Organization of Egypt".

5. Adopt the draft work program of the ARABOSAI for the years 2017-2019 (annex 1).
6. Proposal for a new logo for the ARABOSAI as provided for in the decision of the Executive Council at its forty-eighth meeting (annex 2).
7. Adopt the recommendations of the working group on environment at its ninth meeting:
  - The team must comply with the tasks assigned to it in the minutes of its eighth meeting, held in Kuwait, as stipulated in Executive Council decision No. 203/2016 at its 52nd meeting in Morocco.
  - Approve to change the Environment Group to a Committee and direct it to amend its regulations in a manner consistent with this.
8. Adopt the recommendations on cooperation with the IDI, which are as follows:
  - Appreciate the positive interaction of the IDI on signing of the commitment document by the Chairman of its Governing Council and its commitment to consider in the future the size of the SAIs in determining the number of participants in the IDI programs, and that in consultation with the ARABOSAI;
  - The reservation to the policy of gender equality as it does not take into account the privacy of certain SAIs;
  - Invite the IDI to submit the commitment document in advance for consideration by the member SAIs.
9. Adopt the results of the evaluation of Arab and European meetings in order to develop and improve the cooperation with the EUROSAI, which is as follow:
  - Support the position of most of the Arab and European SAIs by continuing the mechanism of joint meetings between the two Organizations.
  - approve the proposals of the EUROSAI concerning the development of the Joint meetings, which is as follow:
    - Maintain the invitation of each of the heads and staff of the member SAIs to attend the meeting and support the presence of technicians.
    - Support the dialogue method in managing the meeting sessions, which helps to exchange views and experiences among the attendees.
    - Adopt a practical guidance document at the end of the meeting rather than a brief final declaration.

The Council addresses the General Secretariat in coordination with the EUROSAI in order to establish a mechanism that would establish a mechanism to identify the topics, dates and places of the meetings.

- support the proposals of the Arab SAIs concerning the development of joint meetings and approve to inform the European side:
    - Focus on topics related to regulatory approaches with a practical dimension;
    - Agree on standard procedures for regulation that are binding on the host SAI;
    - Invite outside experts to participate in the meeting;
  - Approve the joint proposals of the Arab and European SAIs on the development of cooperation between the two Organizations:
    - Adopt a joint initiative on e-learning;
    - hold a periodic meetings between the two Capacity Building Committees of both Organizations;
    - Exchange training materials between the two Organizations;
    - Information exchange and dissemination on the website of each organization;
    - Conduct joint studies and regulatory missions.
10. Support the participation of Arab SAIs in the program proposed by the Dutch SAI on the self-assessment of integrity, on a bilateral basis between them and the interested member SAIs.
11. The Executive Council was informed of the study prepared by the Secretariat on the organizational and human development of the organization based on Council Decision No. 206/2016 at its 52<sup>nd</sup> meeting. It decided to instruct the Secretariat to circulate the study to the committees and other working groups of the Organization for consideration.

The Council also authorized the Secretariat for future coordination among the committees of the Organization whenever necessary.

12. Appreciate the initiative of the Audit Bureau of the Hashemite Kingdom of Jordan on the establishment of the Jordan Arab Institute for Auditing and Control and invite the Arab SAIs to benefit from it through the coordination with the General Secretariat regarding the Institute's programs, and the Audit Bureau of Jordan shall provide the General Secretariat with the training Plan for the Institute in order to disseminate it at the Arab countries. The Council also appreciated the position of the Central Auditing



Organization of Egypt on its blessing to the Jordanian Training Institute and its readiness to support it with trainers.

13. adopt the schedule for the completion of the institutional capacity building Committee tasks assigned to it by the Executive Council at its 52<sup>nd</sup> meeting, as follows:

Task	Completion period		
	2016	2017	2018
1. Consider cooperation with the IDI	X		
2. Assess the Arab-European meeting	X		
3. Recommendations on the Integrity self-assessment project	X		
4. Develop a vision regarding the plan to activate the organization's performance	X	X	
5. assess the site effectiveness one year after adoption		X	
6. A study on E-Learning		X	
7. A study on measuring the impact of training programs			X
8. Studying the mechanisms for activating peer review			X
9. Studying the intensification of activities related to the application of standards		X	
10. The idea of an annual competition for best Initiative or innovation			X

14. Adopt the proposal submitted by the Acting President of the State Audit Bureau of Kuwait and the Chairman of the Executive Council of the Organization concerning the implementation of a joint regulatory mission among Arab SAIs about the "Audit the performance of risk-based development projects in accordance with INTOSAI Standards (3000/3999)", this proposal has a positive impact in supporting the cooperation and exchange of experience between the member SAIs (annex 3).
15. Welcome the readiness of the IDI to support the ARABOSAI in the field of strategic management in accordance with the new manual adopted by it and also in the field of E-Learning in the organization, the Council directed the Secretariat to send a formal request to the IDI in this regard.
16. The Committee holds its next meeting at least one month before the meeting of the Executive Council at its 55<sup>th</sup> session in the country of one of the member SAIs which express its desire to host it or at the headquarters of the Secretariat. The meeting is scheduled in consultation and coordination between the General Secretary, the head of the host SAI and the Chairman of the Committee.

**Decision No. 223/2016 E.C (53): Restructuring the Institutional Capacity Building**

## **Committee and the Professional and Regulatory Standards Committee of the Organization:**

Based on Executive Council decision No. 94/2008 E.C (41) on the restructuring of the Institutional Capacity Building Committee and the Professional and Regulatory Standards Committee of the Organization during the meeting preceding the eleventh session of the General Assembly, and up on the provisions of Paragraph (3) of Article 5 of the Regulations of the two Committees, which stipulate that the members of the Committees shall be appointed for a period of six years and one half of the members shall be renewed every three years, and as the membership of the SAls of Jordan, Saudi Arabia, Egypt and Qatar in the Institutional Capacity Building Committee has expired after completing six years and the membership of the SAls of Jordan, Qatar and Yemen in the Professional and Regulatory Standards Committee has expired after six years, and following the secret ballot, the two Committees were restructured as follows:

1. The Institutional Capacity Building Committee:

Kuwait – Morocco – Yemen – Palestine - Saudi Arabia – Iraq – Qatar – Jordan

2. The Professional and Regulatory Standards Committee:

Kuwait – Morocco – Saudi Arabia – Jordan – Egypt – Iraq

**Decision No. 224/2016 E.C (53): The Federal Board Supreme Audit of Iraq has**

**provided a donation to cover the expenses of the 53<sup>rd</sup> Executive Council meeting and the 12<sup>th</sup> meeting of the General Assembly:**

The Executive Council decided to accept the donation of Federal Board Supreme Audit of Iraq for the benefit of the ARABOSAI in the amount of 30,000 \$ in support of the organization, including expenses for organizing the 53<sup>rd</sup> Executive Council meeting and the 12<sup>th</sup> meeting of the General Assembly.

The Council expressed its sincere thanks to the Federal Board of Supreme Audit of Iraq for its generous support to the Organization.

**Decision No. 225/2016 E.C (53): Adopting the Estimated Budget for the years 2017 –**

**2019:**

After the Council considered the draft budget estimate for the years 2017-2019 prepared by the Secretariat and having listened to the comments made by some members, the Council decided to approve the draft budget and submitted it to the General Assembly for adoption.

The draft financial program for the years 2017 – 2019 is as follows:

## I. Expenditures

In the US dollars

<b>Sections and items</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>Total</b>
<b>First Section: Current Expenditures</b>				
Item1: Salaries, Wages and Bonuses	115.000	118.500	119.300	<b>352.800</b>
Item2: General Expenses	20.700	25.000	23.000	<b>68.700</b>
Item3: Travel and Reception Expenses	38.000	38.000	45.000	<b>121.000</b>
Item4: Journal Expenses	1.500	1.500	1.500	<b>4.500</b>
Item5: Training Expenses	18.000	20.000	20.000	<b>58.000</b>
Item6: Scientific Research Expenses	2.200	2.200	17.200	<b>21.600</b>
<b><i>The Total of the First Section</i></b>	<b>195.400</b>	<b>205.200</b>	<b>226.000</b>	<b>626.600</b>
<b>Second Section: Capital Expenditures</b>	1.800	1.800	1.800	<b>5.400</b>
<b>Third Section: Estimated Surplus</b>	000	000	000	<b>000</b>
<b><i>The Total</i></b>	<b>197.200</b>	<b>207.000</b>	<b>227.800</b>	<b>632.000</b>

## II. Revenues

In the US dollars

<b>Sections</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>Total</b>
<b>First Section: the member SAls contributions</b>	162.000	162.000	162.000	<b>162.000</b>
<b>Second Section: Aids and Donations</b>	-	-	-	-
<b>Third Section: Other Revenues (bank interest ...)</b>	20.000	20.000	20.000	<b>20.000</b>
<b><i>The Total</i></b>	<b>182.000</b>	<b>182.000</b>	<b>182.000</b>	<b>546.000</b>

## III. Cover Shortfalls

In the US dollars

<b>Sections</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>Total</b>
The accumulated surplus from the previous years	15.200	25.000	45.800	<b>86.000</b>

The special memo on the production grant was also consulted and approved.

**Decision No. 226/2016 E.C (53): Adopt the report of the Executive Council submitted**

**to the General Assembly:**

After the Council considered the draft report prepared by His Excellency the Chairman of the Executive Council on the follow-up of the Organization's activities and actions taken to ensure the implementation of the Action Program adopted by the General Assembly at its eleventh session, the Council decided to adopt this report in the form in which it was prepared and submitted it to the General Assembly at its 12<sup>th</sup> session.

**Decision No. 227/2016 E.C (53): Presentation of the member SAls reports on their**

**activities in the INTOSAI committees and working groups:**

After the Council considered the reports submitted by the heads of the member SAIs of Saudi Arabia, Kuwait, Tunisia, Iraq, Bahrain and Egypt on their participation in the work of some of these committees and working groups:

1. The Council expressed its thanks and appreciation to the heads of the above-mentioned SAIs for their efforts to inform the Executive Council of their reports on their participation in the meetings of these committees and working groups.
2. Urge the remaining SAIs to report to the Secretariat on their participation in the meetings of the committees and working groups of the INTOSAI in order to present it to the Executive Council for its dissemination and utilization.

**Decision No. 228/2016 E.C (53): The approval of the World Bank intervention during**

**the 12th session of the General Assembly:**

After the Council considered the memo submitted by the Secretariat concerning the World Bank's request for an intervention during the 12<sup>th</sup> session of the General Assembly of the Organization on "The Best Practices in communication and cooperation between the SAI and external stakeholders", for his participation in this session as an observer, the Council agreed to this request.

**Decision No. 229/2016 E.C (53): The two working papers of the ARABOSAI**

**presented at the forthcoming INTOSAI Conference in the United Arab Emirates**

After the Council considered the two working papers of the ARABOSAI prepared by the State Bureau Institution of UAE in coordination with the member SAIs, the Secretariat, the Committees and the Working Teams of the Organization, to be presented on behalf of the ARABOSAI at the 22nd Conference of INTOSAI which will be held in the UAE from 5 to 11/12/2016, the Council decided to adopt these two papers and thanked the State Bureau Institution of UAE, the member SAIs, the Committees and the Working Teams of the Organization and the Secretariat.



## **Decision No. 230/2016 E.C (53): The Strategic Plan of the Organization**

After the Council considered the memo submitted by the Strategic Plan Team which contain proposals regarding the adoption of the Strategic Plan of the ARABOSAI for the period 2018-2022, transfer the Strategic Plan Team into a committee, the adoption of its own regulations and the progress report on the implementation of the current plan (2013-2017), the Executive Council made the following decisions and recommendations:

- Transfer the Strategic Plan Team into a Committee to ensure the continuous performance of the tasks entrusted to it in accordance with the highest standards of professional competence and guide the Secretariat to prepare consolidated regulations for the Committees of the Organization, which take into account the amendments adopted by the Council regarding the Institutional Capacity Building Committee and the Professional Standards Committee.
- Authorize the Executive Council by the General Assembly at its 12<sup>th</sup> session to adopt the new Strategic Plan for the years 2018-2022, given that the current Plan ends in 2017, which make it difficult for the General Assembly at its 12<sup>th</sup> session to adopt the new Plan.
- Adopt a six-year Strategic Plan starting from 2022, the year of the General Assembly, where it will be possible to ensure compatibility between the expiry date of the Plan and the date of the General Assembly, in line with the Plan adopted by INTOSAI.
- Urge the SAIs, Committees and Working Teams to submit the periodic data on the implementation of the Strategic Plan within the prescribed deadlines and in accordance with the established formats.
- A permanent team should be established to follow up the implementation of the Strategic Plans and at the level of each SAI, with one of its members assigned to communicate with the Strategic Plan Team of the Organization.
- Support the financial resources available to the Organization in order to ensure the adoption of mechanisms to implement the objectives of the Strategic Plan.
- Make use of the new methodology adopted by the IDI in the field of strategic management of the SAIs and regional Organizations of INTOSAI which focus on measuring the results and the impact on the SAIs and the framework in which it operate.

- Approve the proposals presented by the Strategic Planning Team and submit them to the General Assembly at its 12<sup>th</sup> session to adopt a decision in their regard, These proposals are as follows:
  1. Authorize the Executive Council by the General Assembly at its 12<sup>th</sup> session to adopt the new Strategic Plan for the years 2018-2022, given that the current Plan ends in 2017, which make it difficult for the General Assembly at its 12<sup>th</sup> session to adopt the new Plan.
  2. Adopt a six-year Strategic Plan starting from 2022, the year of the General Assembly, where it will be possible to ensure compatibility between the expiry date of the Plan and the date of the General Assembly, in line with the Plan adopted by INTOSAI.

**Decision No. 231/2016 E.C (53): The proposals of the General Audit Bureau of Saudi**

## **Arabia concerning the development of the working mechanisms of the ARABOSAI**

His Excellency the Chairman of the General Audit Bureau review the memo of the Bureau, which contains his proposals on the development of the working mechanisms of the ARABOSAI, which relate to the following:

1. Activate the SAIs Performance Measurement Framework at the level of the ARABOSAI;
2. Link the results of the performance evaluation using the above framework with the studies of assessing the actual SAIs needs to enable the adoption of capacity building strategies at the level of each SAI and hence at the level of the ARABOSAI;
3. Design a database for the capacity building of the organization's member SAIs;
4. The ARABOSAI adopts the concept of output from training by comparing the expected or realized benefits of the training activity with costs and with assistance of the Capacity Building Committee of INTOSAI or experts at the IDI.

After discussion and exchange of views, the Council endorsed these proposals where the first proposal was assigned to the Professional Standards Committee to study and the remaining proposals was assigned to the Institutional Capacity Building Committee and present the findings of these Committees to the Executive council.

**Decision No. 232/2016 E.C (53): The request of the State Audit and Administrative**

## **Control Bureau of Palestine to support its application for admission to INTOSAI**

After the Council considered the request submitted by His Excellency the President of the State Audit and Administrative Control Bureau of Palestine concerning the support of the ARABOSAI for its application for admission to INTOSAI, the Council again welcomed this request, which was previously supported by its previous decision No. 218/2016 (No. 52), and emphasized its support and advocate during the upcoming INCOSAI Conference in Abu Dhabi by submitting this request to the General Assembly of the Organization.

**Decision No. 233/2016 E.C (53): Schedule the next meeting of the council**

The Council decided to hold its 54<sup>th</sup> meeting in its new formation immediately following the 12<sup>th</sup> session of the General Assembly.

**The First Chairman of the Court of  
Accounts of Tunisia  
and the Secretary General of the  
ARABOSAI  
Abdul Latif Al-Kharrat**

**The Acting Chairman of the  
State Audit Bureau of Kuwait  
  
Adel Abdul Aziz Al-Sarawi**