

This matter is being dealt
with by: Kate Kirton
Email: Kate.Kirton@Sunderland.gov.uk
Direct Line:
Your Ref:
Our Ref: KK
Date: 12 January 2022

Dear Councillor

Please find attached the following items of business which were marked 'copy to be printed separately' on the agenda for the Meeting of the Authority scheduled to take place on Monday 17 January 2022 at 10.30am.

3 (iii) Minutes

Minutes of the Meeting of the Governance Committee held on 29 November 2022, Part I for information (copy attached).

7 Provisional Local Government Finance Settlement 2022-2023

Appendix 6 (copy attached).

Yours sincerely



Chris Lowther
Chief Fire Officer and Chief Executive
Clerk to the Authority

PO Box 100 Civic Centre Sunderland SR2 7DN
Telephone (0191) 520 5555

PO Box 100 Civic Centre Sunderland SR2 7DN
Telephone (0191) 520 5555



INVESTORS
IN PEOPLE



Minutes of the meeting of the
GOVERNANCE COMMITTEE held
in the Fire and Rescue Service
Headquarters, Barmston Mere on
Monday 29 November 2021 at
10.30am.

Present:

ITEM 3 (III)

Mr G N Cook in the Chair

Councillors Burdis, Keegan and Ord together with Mr M Knowles.

Apologies for Absence

Apologies for absence were submitted to the meeting on behalf of Councillors Bell, Dodds and Flynn together with Miss Goodwill.

Declarations of Interest

There were no declarations of interest.

Minutes

30. RESOLVED that the minutes of the meeting of the Governance Committee held on 30 July 2021 were agreed as a correct record.

Corporate Risk Management

The Chief Fire Officer/Chief Executive (the Clerk to the Authority), the Finance Director and the Personnel Advisor to the Authority submitted a joint report informing Members of the outcome of the latest quarterly review of the Authority's Corporate Risk Register (CRR) undertaken by the Executive Leadership Team (ELT) at their meeting on 7 September 2021.

The Corporate Risk Register was a culmination of a wide ranging review of the risks facing the Fire Authority and identified ten risks which may directly impinge on the work of the Authority. The register was reviewed monthly by ELT and reported to the Fire Authority on a bi-annual basis.

There had been a full review of Risk Management in April 2021 and DCFO Heath advised Members that three of the ten risks had been categorised as having a 'substantial' impact on the service should the risk not be treated and mitigated against appropriately. These were: -

11/02 Risk that financial pressures would impact on the Service's decision-making and delivery of its goals/priorities and objectives (risk rating 12, risk trend static).

01/20 Risk that the impending Remedy for Age Discrimination in Pension Schemes results in detrimental Financial and workforce impacts for the Service (risk rating 10, risk trend static).

03/21 Failure to attain anticipated grading as a result of HMICFRS may impact on the reputation of the Service and represent a significant increase in workload to implement improvement activities (risk rating 12, risk trend increased likelihood from 3 to 4 following September review).

DCFO Heath stated that the Authority was currently in week six of an eight week HMICFRS inspection and that significant improvements have been made based on feedback. The Service had been rated as Good in the past and would expect to be Good in the future; it would be next summer before the full inspection report was available.

Mr Knowles commended the report and noted the good practice of critically evaluating the register which provided a lot of assurance for the Committee. He was also pleased to see that the Executive Leadership Team reviewed this on a monthly basis.

Mr Knowles asked about the background to the de-escalation of the ICT risk and Area Manager Clark highlighted that the Digital Data Strategy was part of the transformation programme and over the last 18 months there had been significant investment in replacing ICT infrastructure. The resilience and reliability of the infrastructure was now much stronger and had been measured against the Cyber Essentials Plus checklist. Whilst ICT issues were not taken lightly, it was felt that the Service was now in a much better place than previously.

DCFO Heath added that data and digital was one of the key benefits of the TWFRS 2025 programme which also included all hazards approach to firefighter safety, inclusion, diversification of the workforce and equality, and this approach was transforming the work of the Service.

Having given the report due consideration, it was: -

31. RESOLVED that: -

- (i) the content of the report be reviewed and noted; and
- (ii) further reports be received as appropriate.

Statement of Assurance 2020/2021

The Chief Fire Officer/Chief Executive (the Clerk to the Authority) and the Finance Director submitted a joint report presenting the Tyne and Wear Fire and Rescue Authority's 2020/2021 Statement of Assurance (SOA) for the Committee's consideration, endorsement and progression to full Fire Authority for agreement to publish.

Fire and rescue authorities in England were required to provide sufficient assurance that they were acting in accordance with the Fire and Rescue National Framework for England and by producing a Statement of Assurance, the Authority provided information to communities, the Government, local authorities and partners which allowed them to make a valid assessment of the Authority's performance during 2020/2021.

The Statement of Assurance was a 'look-back' document which provided information and evidence to demonstrate compliance with the National Framework and signposts to supporting documents. The publication of the Statement of Assurance supported the Authority to ensure the effective and efficient use of resources and there were no direct financial or risk implications.

Councillor Burdis highlighted the excellent work which had been carried out by TWFRS staff over the pandemic and the huge benefit that this had for residents. The Service had done a great job of getting out there in very difficult times and people should be made aware of this. Councillor Ord echoed these comments.

Following consideration of the report, it was: -

32. RESOLVED that: -

- (i) the contents of the Statement of Assurance be noted;
- (ii) it be agreed that the Statement of Assurance properly and accurately reflects the risk environment and good governance arrangements of the fire and rescue service; and
- (iii) the Statement of Assurance be progressed to full Fire Authority for their approval in its current form.

Compliments and Complaints Annual Report 2020/2021

The Chief Fire Officer/Chief Executive (the Clerk to the Authority), the Finance Director and the Personnel Advisor to the Authority submitted a joint report providing an overview of the compliments and complaints received by Tyne and Wear Fire and Rescue Service (TWFRS) from 1 April 2020 to 31 March 2021.

Complaints and compliments were a valuable source of information and could help to identify areas of good practice, underlying problems and/or potential areas for improvement. DCFO Heath explained that following some re-organisation over the

last 18 months, the Business Improvement Team had been looking at complaints and compliments and taking a more structured approach to these.

During 2020/2021, the Service had received 29 complaints, one of these had been for another fire and rescue service and one for North East Ambulance Service so that gave a total of 27 complaints against 47,000 interactions. Any complaint was taken seriously and just under half (48%) were upheld following investigation. A full breakdown of the complaints was included within the appendix to the report.

A large proportion of the 41 compliments received were in recognition of the work conducted by staff during the pandemic in support of blue light colleagues and partners. Examples of the compliments were set out in the appendix and a full list was available to Members on request.

Feedback was also received from third party organisations and the 'thank you's' showed the contribution the Service made to local communities and how much this was valued.

Members were directed to Figure 7 which showed performance against timescales for dealing with complaints and noted that 89% had been dealt within the 28 day timescale. DCFO Heath highlighted that although numbers were small, the complaints and compliments received were valuable in understanding how to do better and that what the Service was doing was making a difference.

The Chair said that he was very impressed with the report and it brought out the breadth of activities which the Service was involved in. Mr Knowles noted that both compliments and complaints were a learning opportunity and asked if there was a sense of comparison.

DCFO Heath said that information was shared through the North East Principal Officers and Tyne and Wear had higher response rates, possibly as the Service was more active in seeking feedback. There was a tendency to hear more about less positive experiences and for the Service to minimise its successes.

Accordingly the Committee: -

33. RESOLVED that: -

- (i) the contents of the report be noted; and
- (ii) further reports be received as appropriate.

Internal Audit Annual Progress Report – 2021/2022

The Head of Internal Audit submitted a report setting out the performance of Internal Audit up to November 2021, areas of work undertaken and the internal audit opinion regarding the adequacy of the overall system of internal control within the Authority.

The Head of Internal Audit advised that all Key Performance Indicators (KPIs) were on target and that six audit areas had been included within the 2021/2022 plan. Two

audits had been completed in relation to Project Management and Financial Management – Reserves Strategy. It was highlighted that the assurance position for Project Management was Moderate which reflected that although the new procedures were robust, there were some compliance issues which were to be expected with any new processes.

Two further audits relating to Counter Fraud and Information Governance would commence imminently and the remaining audits on Performance Management and Corporate Governance were due to be completed by the end of the financial year.

The overall opinion on each risk area, based on the last three years' audit work remained very positive.

34. RESOLVED that the report be noted.

Treasury Management – Second Quarterly Review 2021/2022

The Finance Director submitted a report on the Treasury Management Performance for the second quarter of 2021/2022.

The Authority's Treasury Management function continued to look at ways to maximise financial savings and increase investment returns to the revenue budget whilst maintaining a balanced risk position. It was highlighted that Public Works Loan Board (PWLb) rates had continued to be volatile, primarily in response to the economic impact of Covid-19. In respect of borrowing, due to the temporary use of reserves to fund the Capital Programme no new borrowing had been taken out to date during 2021/2022.

It was noted that the Authority's interest rate on borrowing was very low, currently 2.81%, and as such the Authority continued to benefit from this low cost of borrowing and from the ongoing savings from past debt rescheduling exercises.

Treasury Management Prudential Indicators were regularly reviewed and the Authority was within the limits set for all its Treasury Management Prudential Indicators for 2021/2022. The statutory limit under section 3 (1) of the Local Government Act 2003, which was required to be reported separately, (also known as the Authorised Borrowing Limit for External Debt) was set at £50.272 million for 2021/2022. The Authority's maximum external debt during the financial year to 30 September 2021 was £35.423 million and was well within this limit. Details of all of the Treasury Management Prudential Indicators were set out in Section 2 of Appendix A. The Finance Director assured the Committee that the indicators were monitored on a daily basis.

The Committee was advised that the Authority had achieved a rate of return on its investments of 0.01% in the first quarter of 2021/2022 compared with the benchmark rate of -0.08%. Performance remained above the benchmark rate, whilst still adhering to the prudent policy agreed by the Authority, in what remained a very challenging market.

The Finance Director highlighted that the Governor of the Bank of England had said that interest rates would remain low for the foreseeable future and with the stability of long term rates there was no reason to be rushed into any new borrowing. The strategy was to use reserves until the Authority was in a position to borrow funds. More detailed Treasury Management information was included within Appendix A to the report.

The regular updating of the Authority's Authorised Lending List was required to take into account financial institution mergers and changes in institutions' credit ratings since the previous report. The updated Approved Lending List was shown at Appendix C for information.

The Chair congratulated the team on managing and dealing with the vagueness of the current situation and noted the differing information which was being provided on inflation predictions. The Finance Director stated that the Government and the Bank of England had different views on this but both agreed that the rate would increase further before reducing (the Government predicting 4% and the Bank of England 5%). This did add budgetary pressure to the Authority as all plans were made on the assumption of 2% inflation and the increase would have to be factored into the budget for the next few years.

35. RESOLVED that:-

- (i) the Treasury Management performance for the second quarter of 2021/2022, be noted; and
- (ii) the Lending List Criteria at Appendix B, the changes to the Approved Lending List at Appendix C and the Risk Management Review of Treasury Management at Appendix D be noted.

Audited Statement of Accounts 2020-2021

The Finance Director submitted a report to present the Letter of Representation for 2020/2021 and to receive the Audit Completion Report from Mazars LLP concerning the financial statements for 2020/2021. This provided Mazars' opinion on the Authority's Statement of Accounts although the work on its arrangements for securing economy, efficiency and effectiveness in its use of resources (Value for Money) was still in progress and would be provided by the auditors later as allowed under the revised regulations, which recognised the new more detailed reporting requirements for this aspect of the audit opinion from 2020/21.

The audited Statement of Accounts for 2020/2021 was thus presented for approval by the Committee.

Members were advised that the Authority was required to publish its Audited Statement of Accounts on its website by 30 September 2021, however the auditors had advised earlier in the year that timescales would not be met due to a backlog of work and a revised timescale of 30 November 2021 had been agreed.

Cameron Waddell and Joanne Greener from Mazars were in attendance to present

the Audit Completion Report.

Cameron advised that Mazars were proposing to issue an unqualified audit opinion and that the Code allowed three months to complete and report the Value for Money arrangements after the statutory deadline for providing the audit opinion and there were no significant weaknesses anticipated. It was highlighted that instructions had not yet been received from the National Audit Office in relation to the Whole of Government Accounts so work had not begun on that submission at this point.

The Committee were informed that the auditor of the Tyne and Wear Pension Fund had found a material misstatement in asset values submitted to the actuary. The figure was significant and work then had to be carried out to identify whether this would be material to the Tyne and Wear Fire and Rescue Authority. The misstatement was found to be material at £2.35m and a revised letter had been provided by the actuary. Members were assured that this did not affect the bottom line of the financial statements, although the accounts had been amended to reflect the revised pension information provided.

Joanne Greener went on to take Members through the Audit Completion Report and in doing so thanked the Finance Director and his team for their cooperation and support throughout the process. She advised that all work in relation to expenditure testing, inventory, property, plant and equipment had been completed. The status of the work on pensions was showing as red due to the reasons previously set out.

There had been no change to the audit approach and this was in line with what had been set out in the Audit Strategy Memorandum. Turning to the significant risks, there was nothing to report in relation to management override of controls and there was nothing further to highlight beyond the documented pensions issues in relation to net defined benefit liability valuation. In respect of the valuation of property, plant and equipment, the auditor had noted that the Authority's valuer had included a material valuation uncertainty statement in their valuation report and in turn, Mazars had included an 'emphasis of matter' paragraph in their report which drew attention to this higher degree of uncertainty.

The report also provided follow up on internal control recommendations made previously and the action which had been taken on these. There were two items highlighted in the summary of misstatements which were above the trivial level and had been adjusted by management.

The audit work for the Authority's approach to value for money had not yet been completed but there had been no issues identified as yet. The commentary on the Authority's arrangements would be provided in the Auditor's Annual Report in due course.

The Chair asked whether, notwithstanding the areas which still required completion, the external auditors were content with their audit findings. Cameron indicated that the audit had gone as smoothly as it could have done and a lot of time had been spent on the value for money element with no weaknesses found to date.

Councillor Burdis referred to the internal control recommendations and noted that the issue around members' allowances had been flagged up in February 2021 and

she would have expected this to have been rectified. Joanne Greener explained that this was a follow up from 2019/2020 and nothing had come up during testing. The Finance Director reassured Members that internal control issues were taken very seriously and would always be acted on straight away. This issue had in fact been fully resolved.

Having thanked Mazars for their presentation, the Committee: -

36. RESOLVED that: -

- (i) the Letter of Representation be approved;
- (ii) the contents of the External Auditor's Audit Completion Report be noted; and
- (iii) the amended Statement of Accounts for the Financial Year ended 31 March 2021 be approved.

IRMP 2021-2024 Consolidated Document

The Chief Fire Officer/Chief Executive (the Clerk to the Authority), the Finance Director and the Personnel Advisor to the Authority submitted a joint report to present the Service's consolidated Integrated Risk Management Plan (IRMP) 2021-2024 for the awareness of the Committee.

The Authority was required to produce an IRMP covering a least a three year period which must be easily accessible and publicly available. At the Authority meeting in October 2021, four proposed IRMP actions were approved and this enabled the design and production of the IRMP 2021-2024 consolidated document which was now being formalised through the Committee to ensure good governance around its publication.

The IRMP 2021-2024 consolidated document: -

- provided information on what an IRMP was and does, to support public understanding;
- provided a signpost to the Service's Community Risk Profile – the comprehensive range of information used to inform community risk management and the development of corporate strategy and the IRMP;
- demonstrated how prevention, protection, response and resilience activities would best be used to prevent fires and other incidents and mitigate the impact of identified risks on its communities;
- outlined the allocation of resources for the mitigation of risks;
- set out the high level management strategy to ensure the provisions of the Regulatory Reform (Fire Safety) Order 2005 were met, and recommendations of the Grenfell Tower Enquiry were implemented;
- presented the four actions as approved by the Authority following the period of formal consultation with partners, the public, representative bodies and staff.

Councillor Burdis was pleased to see the document being presented to the Committee and found it reassuring to see the way forward for the Authority set out in IRMP 2021-2024.

37. RESOLVED that: -

- (i) the publication of the IRMP 2021-2024 document be noted; and
- (ii) the IRMP consolidated document be presented to the full Fire Authority meeting for their information.

(Signed) G N COOK
Chair

Appendix 6

Provisional Local Government Finance Settlement 2022 -2023

If the consultation survey link is inoperable and you are responding to this consultation by email or in writing, please reply using this pro-forma, which should be read alongside the consultation document.

There are 10 questions. If you do not wish to answer a question, please select not applicable in the relevant dropdown. Should you wish to attach further evidence or supporting information, you may attach and send this with the pro-forma.

Please **email responses to:**

LGFsettlement@communities.gov.uk

Alternatively, **written responses should be sent to:**

Local Government Finance Settlement Team
Department for Levelling Up, Housing and Communities
2nd floor, Fry Building
2 Marsham Street
London
SW1P 4DF

Your opinions are valuable to us. Thank you for taking the time to read the consultation document and respond.

Your Details (Required details are marked with an asterisk (*))

Full Name*	Dennis Napier
Organisation*	Tyne and Wear Fires and Rescue Authority
Position	Finance Director
Address*	Station Headquarters
Address 2	Nissan Way
Town/City	Washington
Postcode*	SR5 3QY
Country	England
Email address*	Dennis.napier@twfire.gov.uk
Phone Number	01914441621 / 07970 613653

Who is this an official response from? Please pick from the list below

Fire and Rescue Authority

Question 1: Do you agree with the Government's proposed methodology for the distribution of Revenue Support Grant in 2022/23, including the rolling in of two New Burdens grants?

Disagree

Additional comments

Inequity in the Settlement

The primary concern for the Authority is the same methodology used in previous years which continues the inequity of the distribution of resources and the cumulative adverse impact of some of the formula and funding system changes, which since 2010/11 have affected this Authority disproportionately in comparison to most other Fire and Rescue Authorities (FRA's) across the country. To date and including the 2022/23 Settlement data, despite a slightly more favourable Settlement which is welcomed, we have still seen an accumulated 11.3% reduction in our Core Spending Power (CSP) since 2010/11, which is the third worst of all Fire Authorities and remains consistent with the accumulation of poor settlements experienced by all of the Metropolitan Fire and Rescue Authorities over this period. We were also especially disadvantaged in the period 2011/12 to 2015/16 when austerity measures were at their severest. With cumulative inflation of 28.4% since 2010/11 to date this also helps to show the real terms impact of the funding reductions on the Authority's revenue budget of over 39.7% since 2010/11.

This position is difficult to reconcile when other FRA's in different, often much less deprived areas of the country than Tyne and Wear, have seen a growth in their core spending resources or where reductions are significantly lower than ours. This clearly shows that the current funding system is not fit for purpose and is in need of reform. I am very happy to provide the detailed analysis that compares Tyne and Wear's CSP to other fire authorities which shows the variation in resources since 2010/11 to date if required for all FRA's.

The Authority has had to implement some quite drastic actions in reviewing its response model, in order to balance risk with its limited resources, which has proved unpopular with both its workforce and its communities as a result of the continued and combined effect of having to manage past funding reductions, coupled with the increase in costs it has also faced. Although the Authority has saved more than £25m since austerity began, it still has significant budget issues to address, some of which are beyond its control (eg firefighter pensions,

pension remedy, impact of Brexit, high rates of inflation and the continued and unexpected prolonged impact of the Coronavirus).

Resource Equalisation and Needs based funding

The way in which the current business rates retention system and other funding streams are designed, means that this system has gradually eroded away the main components of resource equalisation and needs based spending indicators (particularly the index of multiple deprivation measures) which were the key element of the previous formula grant system. The impact of these changes mean that there has been a significant redistribution effect of funding towards those less deprived areas of the country compared to those most reliant on government grant funding which has continued since 2015/16. The Authority, therefore, is still looking for a fairer distribution of resources when the Fair Funding Review and the Business Rates Retention Reforms are finally implemented as the Authority is aware this has now been further delayed for the fire service although local government will see changes in 2022/23.

Members of my Authority would seek assurance that the government is still committed to implementing its Fair Funding Review for the fire service noting that it is presently being excluded from the wider Funding Formula Review the government has indicated it is consulting upon in the Spring and intends implementing in 2022/23 for local government. It is also important that this review recognises both resource equalisation measures (that properly takes into account a realistic view of the local resources it can generate and that Grant is more fairly distributed taking this key factor in to account) and that a more accurate needs based funding system will help to address some of the current anomalies in the present funding distribution system and will then deliver a fairer and more sustainable funding system for this Authority and the wider fire service.

Question 2: Do you agree with the proposed package of council tax referendum principles for 2022/23?

Strongly Disagree

Additional comments

Council Tax Flexibility

Despite the fire service submitting a request for more flexibility to increase Council Tax (up to a maximum of a flat £5 at Band D increase for all Fire and Rescue Authorities (FRA's)), there are only plans to change the limit for the 8 lowest Band D FRA's for 2022/23. Whilst this is progress it does not help this Authority which desperately needs the additional one-off boost to its resources in 2022/23 that this measure would provide. This is disappointing as such flexibility (even if it was a one-off measure), would have helped to alleviate some of the future funding issues identified by the Authority and thereby help to reduce and moderate some of the budget reductions it has previously implemented because of austerity.

The Authority would of course prefer additional government funding rather than having to increase Council Tax at a time when people are struggling with the aftermath of covid but in its absence a one-off, one-year boost to Council Tax would have helped the finances of the Authority significantly as it strives to balance risk with its limited resources.

It is also very important that any revised funding system also fully and properly recognises the different local abilities by authorities to be able to generate income from both business rates and council tax to ensure resources are adequate to meet their statutory duties.

Question 3: Do you agree with the Government's proposals for the Social Care Grant in 2022/23?

Neither Agree or Disagree

Additional comments

This issue does not directly impact upon the financial settlement of the fire service.

Question 4: *Do you agree with the Government's proposals for iBCF in 2022/23?*

Neither Agree or Disagree

Additional comments

This issue does not directly impact upon the financial settlement of the fire service.

Question 5: Do you agree with the Government's proposals for distributing the Market Sustainability and Fair Cost of Care Fund in 2022/23?

Neither Agree or Disagree

Additional comments:

This issue does not directly impact upon the financial settlement of the fire service.

Question 6: *Do you agree with the Government's proposals for a one-off 2022/23 Services Grant distributed using 2013/14 shares of the Settlement Funding Assessment?*

Strongly Agree

Additional comments

Sustainability of services

The Authority agrees with the method used to distribute the one-off Services Grant of £822m in 2022/23 however the Authority is very concerned that this level of funding appears to be one-off funding for 2022/23 when the additional costs it is facing are ongoing and will therefore be unfinanced in future years if this funding is not secured and built into future Finance Settlements.

With inflation running well above 4% and increasing, the significant costs of the increased National Insurance Employers contributions and the removal of the public sector pay freeze together with other costs pressures that are beyond the control of the fire service will mean that the revenue budget will come under severe pressure after 2022/23 if this funding is not built into future Finance Settlements. The Authority would ask that the government re-assesses this funding to make it a permanent feature of future grant settlements.

Question 7: Do you agree with the Government's proposals for New Homes Bonus in 2022/23?

Neither Agree or Disagree

Additional comments:

This issue does not directly impact upon the financial settlement of the fire service.

Question 8: *Do you agree with the Government's proposals for the Rural Services Delivery Grant in 2022/23?*

Strongly Disagree

Additional comments:

The government has maintained this funding stream at last year's level of £85m for 2022/23 to continue to help address the 'perceived' additional cost of sparsity for rural areas, which is an example of the government dealing with cost pressures identified by one type of local authority by providing additional funding for a specific issue.

As an urban metropolitan Fire Authority, which is densely populated and has much higher fire risks than rural areas it is felt that this grant should be distributed across all FRA's on the basis used to allocate the new Services Grant so that all authorities benefit from this funding rather than it being targeted to rural areas where need for services such as fire are greatly reduced in comparison to the higher risk metropolitan areas of the country such as Tyne and Wear.

Question 9: *Do you agree with the Government's proposals for the Lower Tier Services Grant, with an updated minimum funding floor in 2022/23 so that no authority sees an annual reduction in Core Spending Power?*

Strongly Disagree

Additional comments:

The Authority does not benefit from this funding despite being a lower tiered 'fire' authority. This funding has been continued at last year's level but again excludes the fire service which seems inconsistent with the aims of this grant.

The Authority would instead prefer to see all funding that the government is providing to deal with perceived specific issues being distributed across all local authorities so that the benefit is spread evenly and fairly across each type of local authority preferably based on need (using SFA allocations for 2013/14) similar to the new Services Grant Funding for 2022/23.

Question 10: Do you have any comments on the impact of the proposals for the 2022/23 settlement outlined in this consultation document on persons who share a protected characteristic, and on the draft policy impact statement published alongside the consultation document? Please provide evidence to support your comments

No

If yes, please leave any additional comments here: