

Recommendations made by the ACCREDIA Steering and Guarantee Committee (CIG) regarding the definition of harmonized criteria for the verification of some requirements of the standard ISO/IEC 17021-1/15, during the assessments and surveillance visits at accredited certification bodies

Approved by the Steering and Guarantee Committee of December 3, 2019 – date of entry into force: June 1, 2020

The paragraphs below, taken from ISO/IEC 17021-1; 2015, outline the main definitions related to the recommendations made by the ACCREDIA Steering and Guarantee Committee.

Note: although some elements given in the table below are already clearly standardized in UNI CEI EN ISO 17021-1:15, they are stated here with special regard for the question of impartiality.

The requirements of the standard, together with the notes taken from the standard, are referred principally to the issue of conflicts of interests concerning accredited bodies.

Below there are some definitions and paragraphs from UNI CEI EN ISO 17021-1:2015 referring specifically to issues dealt with in the document.

3.2 Impartiality: Presence of objectivity.	Note 1: objectivity means that there are no conflicts of interests, or that any such conflicts have been resolved and do not impact negatively on the activities of the CB. Note 2: other terms used to express the concept of impartiality are "independence", "absence of conflicts of interests", "absence of preju-		
	dices", "neutrality", "honesty", "open-mindedness", "equity", "detachment" and "balance".		
3.3 Consultancy activities related to the manage-	Example 1: Drawing up manuals or procedures.		
ment system: participa- tion in the definition,	Example 2: Providing specific advice, instructions or solutions for the development and implementation of a MS.		
implementation and maintenance of a MS.	Note 1: organizing training courses (*) and participate as trainer is not considered consultancy provided that such courses deal with MS or audit activities, providing information of a general nature; the trainer should not offer specific solutions to the client.		
	Note 2: providing general information, but not specific solutions to the client concerning the improvement of processes or systems, is not considered consultancy. Such information may include as follows:		
	 explain the meaning and aims of certification criteria; identify improvement opportunities; 		
	 explain theories, methodologies, techniques and related instruments; 		
	share non-confidential information concerning best practices;		
	• other management items which are not covered by the audited MS.		
4.0 Pialabasad annuasah	The term "training" is used in a broad sense of training and professional development.		
4.8 Risk based approach	CBs need to take into consideration the risks associated with the act of providing competent, coherent and impartial certification. Risks include (amongst others) as follows:		
	• the objectives of the audit:		

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sampling used in the audit process;
real and perceived impartiality;
issues regarding legal and mandatory responsibilities;
the organization of the audited client and its operative environment;
the effect of the audit on the client and its activities;
the health and safety of the audit teams;
the perception of the interested parties;
misleading statements by the certified client;
the use of symbols/marks.

The table below contains 6 columns:

- the first gives the progressive number;
- the second shows the reference paragraph of ISO 17021-1 ed. 2015;
- the third shows the typology of conflict of interests (macro category);
- the fourth gives examples expressed by the Committee;
- the fifth shows the modalities of investigation which may be used for verifying the conflict;
- the last one presents a brief summary of the acceptability or otherwise of the situation/activity, concerning conflict of interests.

This table can be used to create a risk analysis document or as a checklist for performing internal or external assessments.

N°	Require- ment of the standard ISO/IEC 17021 (point)	Typology of conflict	Example of situation/activity in conflict	Method of investigation	Acceptability
1.		Risk: own interest, self-assessment	A CB which issues certification against a certification standard provides consultancy on other certification standards, maybe in a peer context, for which it is not accredited.		A CB shall not offer consultancy on management systems, also in areas for which it is not accredited. See the Resolutions of the EA CC Committee of October 3, 2019.1

¹ <u>Question</u>: A CB accredited according ISO/IEC 17021-1 for ISO 9001 and ISO 14001, but is not accredited for ISO 45001. This CB is offering ISO 45001 consultancy to one QSE (ISO 9001-14001-45001) certified client: is it acceptable? If the client was certified only to ISO9001 and ISO 14001, would this be acceptable? <u>Answer</u>: The answer to both questions is NO. The requirement has been written with the intent that a CB shall not offer or provide MS consultancy irrespective that the CB is accredited or not.

2.	it is well known that the source of income of a CB is its clients who pay for certification and who constitute a potential threat to im-		A CB which operates for a single client or only for a more important client	activities.	Acceptable as long as it is managed within the CB's risk analysis.
3.	partiality 4.2 - 4.8 - 5.2. 3	Engagements accepted by the CB for other services which are not related to certification or evaluation/auditing. Risk: own interest, self-assessment	Provision of a competent, qualified and authorized medical officer The CB provides its own staff which takes on the role of a Surveillance Body in accordance with Law Decree 231/01 or as DPO (Reg. EU 2016/679) In general, the ACCREDIA assessors can analyze data regarding the balance sheet and the additional note, also the active and passive invoices of the CB, but they cannot perform audits of an administrative or fiscal nature in such a way as t influence the contents of the balance sheet.		Unacceptable threat for organizations certified by the same CB within two years of the last activity performed on the organization to be certified.
4.	4.2 - 4.8 - 5.2. 3	Engagements accepted by the CB for other services which are not related to certification or evaluation/auditing. Risk: own interest, self-assessment	Provision of competent medical service, qualified expert, authorized medical doctor. The CB provides its own staff who take on the role of Surveillance Body in compliance with D. Lgs 231/01 or as DPO (Reg. EU 2016/679) In general, the ACCREDIA assessors can analyze data regarding the balance sheet and the additional note, also the active and passive invoices of the CB, but they cannot perform audits of an administrative or fiscal nature in such a way as to analyze the details of the balance sheet.	Verification of the revenue of the CB from the balance sheet and additional notes. (activity already routinely performed) In practice it is almost impossible to obtain data of this nature from a review of the account documents made available by CBs. See note alongside here. It is possible to intervene in cases of other evidences (e.g. published on the website).	Unacceptable threat for organizations certified by the same CB within two years of the last activity performed on the organization to be certified.

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	4.2 - 4.8 - 5.2. 3	services which are not related to certification or evaluation/auditing. Risk: own interest, self-assessment	cree 231/01.	the CB from the balance sheet and additional notes. (activity already routinely per- formed)	long as the CB, direcity or with its staff, is not a member of the Surveillance Body which commissioned the audits.
	4.2 - 4.8 - 5.2. 5	other services which are not related to certification or evaluation/auditing. Risk: own interest, self-assessment	. ,	the CB from the balance sheet and additional notes. (activity already routinely per- formed)	ceptable by the standard.
7.	4.2 - 4.8 - 5.2. 6	Engagements accepted by the CB for other services which are not related to certification or evaluation/auditing. Risk: self-assessment	Certify the MS of organizations where the CB has performed internal audits. (requirement of the standard)	Verification of the revenue of the CB from the balance sheet and additional notes. (activity already routinely per- formed)	Unacceptable threat for an organization certified by the same CB within 2 years of the performance of the last internal audit at the organization to be certified.
8.	42 - 4.8 - 5.2. 3	Engagements accepted by the CB for other services which are not related to certification or evaluation/auditing. Risk: familiarity	The performance of conformity assessment activities (accredited or non-accredited)	Verification of the revenue of the CB from the balance sheet and additional notes. (activity already routinely per- formed)	Acceptable
	42 - 4.8 - 5.2. 5	Engagements accepted by the CB for other services which are not related to certification or evaluation/auditing. Risk: self-assessment	Carrying out second or third party audits with reference to other standards not included in the scope of accreditation. Carrying out investigation activities which do not propose specific solutions but only a gap analysis (e.g. legal compliance audit, penetration test, Intrusion detection, related work stress analysis HACCP) Diagnostic tests of a technical nature (e.g. noise or lighting, ergonomics etc.)	Verification of the revenue of the CB from the balance sheet and additional notes. (activity already routinely per-	Acceptable, provided it is managed in the CB's risk analysis. (see § 4.8)
10.	4.2 - 4.8 - 5.2. 6	Engagements accepted by the CB for other services which are not related to certification or evaluation/auditing.	Carrying out second party audits on suppliers of the certified organization.	Verification of the revenue of the CB from the balance sheet and additional notes. (activity already routinely per- formed)	

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11.	4.2 - 4.8 -	Engagements accepted by the CB for other	E.g.: Preparation of the risk analysis document		
	5.2. 3	services which are not related to certifica-	(e.g. with regard to the security/safety standard or	the CB from the balance sheet	
		tion or evaluation/auditing.	environmental crimes against D L 231)	and additional notes.	tified or applicant
				(activity already routinely per-	companies (in the
				formed)	subsequent 2 years)
			Activity for attainment, renewal or modification of	,	in the area of interest
			the Integrated Environmental Authorization, prep-		of the service offered.
			aration and availability of the files for the renewal		E.g. ISO 45001, ISO
			of the fire prevention certificate, preparation of an		14001.
			LCA report with results obtained and interpretation		1.001.
			thereof.		
			thereof.		
12	4.2 - 4.8 -	Engagements accepted by the CB for other	Energy diagnosis EGE and ESCO Energy auditor.	Verification of the revenue of	A CB can offer the
12.	5.2. 3	services which are not related to certifica-	Energy diagnosis Ede and ESCO Energy additor.	the CB from the balance sheet	
	J.2. J				tified or applicant
		tion or evaluation/auditing.			
				(activity already routinely per-	
				formed)	subsequent 2 years)
					ISO 14001 and ISO
					50001 by the same
					СВ
					See the IAF Decision
					for diagnoses ² .

² IAF Resolution (Frankfurt, Germany – Saturday/Sunday 11th-12th April 2015). Consensus of the IAF TC: Decision Log: 15/04/01 The IAF TC could not reach consensus regarding whether an energy audit in accordance with ISO 50002 is management system consultancy. The performance of energy audits - in accordance with ISO 50002, as well as environment and energy management system certification for the same client is considered to be an unacceptable threat to impartiality.

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	Ownership, governance, management	The CB – or its partners – has shares or stakes in		
5.2		a MS consultancy company.	the CB to discover any partici-	
	Risk: self-audit, own interests		pations.	same legal entity o
		5.2.7 Where a client has received management		
			merce business profile or by	
		tionship with a certification body, this is a signifi-	means of the CERVED file of	CB or under the or
		cant threat to impartiality.	participations.	ganizational contro
			(activity already routinely per-	
		The relationship between a CB and a consultancy	formed)	body (see require
		company constitutes a significant threat when such		ments 5.2.5 and
		consultancy occurs with regard to a client of the		
		CB.	the business profile regarding	
			the CB's properties, with partic-	
			ular regard to its operative per-	The standard permits
		Apart from MS consultancy activities, also to be		
		considered are the limits provided for by <u>"engage-</u>		
		ments carried out by the CB for other services	creditation process until there	which the CB has
		which are not certification or assessment activi-	are situations of property.	relationship, ther
		ties", as set out elsewhere in this document.		can be parties whic
				can perform consu
				tancy activities cor
				sidering and in ac
				cordance with the ris
				analysis. It is not per
				mitted that there s
				direct influence ur
				dertaken by the CB.
				If the CB is part of
				larger group (e.g
				company, conso
				tium, corporative ne
				work) and in th
				group there is a cor
				sultancy company
				the risk is acceptabl
				if considered in th
				risk analysis. If a CB
				clients coincide wit
				those of the consult
				ant, the CB may cer
				tify the client if tw
				years have passe
				between the consul
				tancy activities and
				the certification or a

					envisaged by the IAF Decision of 24-25 Oct. 2010 – Shanghai which includes an alternative method to the impossibility of certifying an organization for two years.
14.	4.2 - 4.8 - 5.2	Ownership, governance, management Risk: own interests, self-audit, familiarity	The CB has shares or stakes (also acquired through the equity market) in companies certified by the same CB. Verifications done by means of review of the business profile, but effectiveness is low.	participations can be inferred. Review of business profile. (activity already routinely per-	Unacceptable threat. Possession of stock/shares bought on the stock market is acceptable only if such investments are minor and insignificant.
15.	4.2 - 4.8 - 5.2	Ownership, governance, management Risk: self-audit, own interests	Members (physical persons) of the CB possess: - stock or company engagements in consultancy companies; - stock or company engagements in certified organizations.	Review of business profile. (activity already routinely performed)	Unacceptable threat. To be assessed in the CB's risk analysis Note: Possession of stock/shares bought on the stock market is acceptable only if such investments are minor and insignificant.
16.	4.2 - 4.8 - 5.2	Ownership, governance, management Risk: self-audit, own interests	The partners (juridical persons) of the CB are consultancy companies of management systems, or they are certified companies certified by the same CB.	(activity already routinely per-	Unacceptable threat, except in cases of a public entity or large client if the owner shares are not significant. To be managed in the risk analysis

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17.	4.2 - 4.8 - 5.2	Ownership, governance, management Risk: own interests, self-audit	CB and SOA have the same ownership. ³	Review of business profile. (activity already routinely performed)	The Constitutional Court did not admit the case (see the sentence reported in the note). However the issue is affected by legal modifications. The matter will be dealt with in future legal dispositions.
18.	4.2 - 4.8 - 5.2	Ownership, governance, management	The members of the CB are associations of trade categories	Review of business profile. (activity already routinely performed)	Acceptable, provided it is managed in the CB's risk analysis.
19.	4.2.1/5.2.3	Shared human resources Risk: own interests, self-audit, intimidation.	The CB shares location or branch locations with MS consultancy companies.	Verification during the ACCREDIA assessment at the CB's head office and branch offices. (activity already routinely performed)	Possible, if the CB's clients are not the same as those of the consultancy company (if the consultancy regards certified activities). Possible (also if the clients are not the same) if, at the same location, there is no staff belonging to the MS consultancy company (secretarial, general services or administration staff are therefore acceptable). Business centers / coworking are evaluated case by case.

³ The Constitutional Court (C. cost., 20 may, n. 94) Clarified that the principle of exclusivity of the object of the SOA, with the corollary of prohibition of the performance of certification and attestation activities, is a material principle which, for combating tax evasion, prohibits any negotiation or any other method of reaching the objective, banned by the law, of contemporary performance of certification and attestation activities by the same party. The prohibition is not applicable only in cases of the same legal person performing contemporarily certification and attestation activities, and if the certification body which participates in the SOA, but it is applicable also if there are two formally distinct companies – one performing attestations and the other performing certifications, possessing the same company team, with participation and control of the same persons.

		Shared human resources Risk: own interests, self-audit, intimidation.		ACCREDIA assessment at the CB's head office and branch offices. (activity already routinely performed)	CB's risk analysis.
21.	5.2.9	Shared human resources Risk: own interests, self-audit,	The CB takes part in conventions, meetings jointly promoted by the the CB and consultancy companies.	Verification of the revenue of the CB from the balance sheet and additional note to investi- gate the type of revenue, mon- itoring of the market. (activity already routinely per- formed)	
22.	5.2.9	Shared human resources	The CB is present (as guest or simple intervention) during services performed by consultants (e.g. trainings, conventions, meetings promoted by consultancy companies).	Monitoring of the market	Acceptable, provided it is managed in the CB's risk analysis.
23.	5.2.12	Personnel Risk: own interests, self-audit	The CB's staff who perform the audit or decide on the granting of the certificate possess stock in the certified or applicant companies or have company engagements. It would be extremely hard work to do a business profile for all the auditors of accredited CBs and, above all, not very effective given the facility with which it is possible to transfer stock to other persons, thereby avoiding controls.	signed commitments regarding the absence of specific conflicts of interests. (activity already routinely per-	·
24.	5.2.12	Personnel Risk: own interests, self-audit, familiarity and intimidation.	The CB's staff (dependent) performing the audit or decision on the granting of the certificate, has engagements of another type (project contracts, dependent employment, occasional work efforts) by certified/applicant companies by the same CB.	Examination of the work commitments signed concerning the absence of specific conflicts of interests. (activity already routinely performed)	Not acceptable for the CB's dependent staff.

25.	5.2.10	Personnel	The CB's personnel performing the audit or taking	Examination of the invoices and	Not acceptable for
		Risk: own interests, self-audit, familiarity	the decision for the issue of the certificate, if such	work engagements signed re-	companies directly
			personnel is a freelance consultant, has received	garding the absence of specific	followed by audits or
			engagements from the certified and/or applicant	conflicts of interests.	decision unless at
			company.	(activity already routinely per-	least 2 years have
				formed)	passed since the last
					engagement.
					Acceptable in other
					cases, provided it is
					managed in the CB's
					risk analysis

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26.	5.2.8	Personnel	The CB entrusts assignment for auditing activities		
		Risk: own interest, self-assessment, fa-	and certificate decisions to a consultancy company.	signments and of decision	
		miliarity.		taken during assessment at	perform consultancy.
				CB's location (activity normally	
				performed).	Acceptable if a free-
					lance auditor who
					could also perform
					consultancy has es-
					tablished a company
					for reasons of organi-
					zation or for tax pur-
					poses.
					Acceptable if a CB has
					a contract with a con-
					sultancy company for
					collaborating with one
					or more employees of
					the company for audit
					activities (with task-
					ing of the auditor by
					the CB), if such activ-
					ities are provided for
					in the risk analysis
					(see ISO clarification
					request on ISO IEC
					17021-1 clause
					5.2.8- August20194)
					In Italy it is prohibited
					to make available to
					third party companies
					a work activity with-
					out a real organiza-
					tion of such services
L	1				tion of such services

Answer: YES, as long as the risk evaluation provides for adequate mitigation of any related threats to impartiality and confirms the absence of any conflict of interest

 $^{^4\,\}mathrm{ISO}$ clarification request on ISO_IEC 17021-1 clause 5.2.8 - August 2019

Question: Does the standard allow a CB to have a contract with an organization which provides consultancy services, if this contract doesn't constitute any outsourced activity but is limited to the use of specific employees of that organization as external auditors for the CB (with formal assignment of each audit by the CB to the auditor, impartiality declaration signed by the auditor, etc.)?

27	5.2.11	Personnel	The CB shall give audit engagements always to the	Verification during the assess-	The same audit team
	0.2.22	Risk: familiarity	same assessment group.	ment of the CB of the turnover	
			group:		
				same client.	dits at the same or-
				(activity already routinely per-	ganization.If it is not
				formed)	possible to change
					the audit team, try to
					strengthen the con-
					trol activities per-
					formed by the CB
					(e.g. on-site monitor-
					ing, use of observers,
					other assessors in the
					team)
28.	4.2.2 -	Financial resources	The CB is financed by a certified or a consultancy	Verification of the balance sheet	Not acceptable except
	5.2.3 5.3.2	Risk: own interests, intimidation	company	and additional note of matters	
				related to the CB's debts (cov-	public entities (e.g.
				ering of losses)	certification of a re-
				(activity already routinely per-	gional structure with
				formed)	financing from the
					same regional au-
20	4.2.2 -	Financial recovered	A sizeable preparties of the CD's revenue can be	Varification of the applications	thority).
29.		Financial resources Risk: own interests, intimidation	A sizeable proportion of the CB's revenue can be traced to organizations related to the same consul-	for certification regarding the	Acceptable, provided
	5.2.3/5.3.2	RISK. OWN INTERESTS, INTIMIDATION	tancy company.	consultancy used by the organ-	CB's risk analysis with
			tancy company.	izations.	the approval of the
			OK – but it's too easy to avoid controls.	(activity already routinely per-	CB's impartiality com-
			on but it's too easy to avoid controls.	formed)	mittee.
				10111100)	THICCC.
30.	5.2.9	Contracts, marketing, sales commissions,	The consultancy service is publicized jointly with	Monitoring of the market and of	Not acceptable
		incentives	the certification service (or vice-versa).	the websites	·
			See above - ACCREDIA has intervened in all cases	(activity already routinely per-	
			of this type of which it has had evidence.	formed)	

31.	5.2.9	Contracts, marketing, sales commissions,	Recognition of payments to consultants/consul-	Analysis of the cost of the CB	In consideration of
		incentives	tancy companies for bringing it to the attention of	and additional note.	the IAF Resolution of
			the certified or applicant organization.	(activity already routinely per-	Oct. 24-25. 2010, this
		Risk: own interests, intimidation		formed)	situation is now ac-
					ceptable under the
					conditions of the IAF
					Resolution ⁵ .
					6
					CBs shall make avail-
					able the lists and the
					data during the audit
					at their location.

An AB may need additional time to assess the management of such relationships and may also need to conduct additional witness audits⁵

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IAF Resolution of 24-25 Oct., 2010 - Shanghai. The IAF working group has agreed that there can exist an alternative method to the impossibility of certifying a company for 2 years, in cases where there has been payment (for the purchase of the certification contract) between the CB and the company/person who performed consultancy activities.

The CB shall demonstrate compliance with the following points:

[✓] Transparency — all the documents related to this relationship shall be kept and made available upon request by the AB. The client and the CAB's personnel are aware of its relationship and/or payment of commission/finder's fee and that the CAB does not provide special treatment.

[✓] Management of the CAB has signed the relevant declaration of impartiality that includes reference to such relationships and their management.

[✓] Risk assessment conducted for the specific relationship between the involved parties. Special attention given to the threats arising from relationships of the parties/individuals involved.

[✓] Impartiality committee reviews the effectiveness of management of risk due to such relationships.

[✓] A process is established to ensure there is no special treatment of clients during the certification process.

[✓] Instances of pressure or influence from management, consultant or client are reported and mitigated.

[✓] Additional witnessing of the audits may need to be conducted by the CAB.

[✓] Closer scrutiny of audit output and certification / recertification decisions.

[✓] Monitoring of such relationships through internal audit...

32.	5.2.9	Contracts, marketing, sales commissions, incentives Risk: own interests, intimidation	Invoices to the client sent directly by the consultancy company and not by the CB.	Analysis of the cost of the CB and additional note. (activity already routinely performed)	applied of payment of
	5.2.9	Contracts, marketing, sales commissions, incentives Risk: own interests, intimidation	Invoice sent to the client directly by an agency operating in the name and on behalf of a CB	Analysis of the cost of the CB and additional note. (activity already routinely performed)	applied of payment of
34.	5.2.9	Contracts, marketing, sales commissions, incentives Risk: discriminatory behavior between different certified clients.	Price discounts or rises agreed for certain organizations.		Acceptable, ACCREDIA does not enter into the com- mercial policy of CBs (Resolution of the EA ⁷ CC)

⁷ CC Interpretation of ISO/IEC 17065, 4.4, Discrimination (<u>The fees charged by a certification body are a purely commercial decision for the certification body and it is perfectly acceptable for a CB to charge different clients different fees, providing the certification process is applied equally to all clients. Certification bodies operate in a competitive environment. Most clients obtain multiple quotations for certification and cost will be one of the factors taken into account. Certification bodies need the flexibility to vary their fees in order to attract clients. There is no requirement in ISO/IEC 17065 for the CB to justify the reasons for the fees it charges or for applying a discount).</u>

35.	5.2.3	Contracts, marketing, sales commissions,	Promotional activities (e.g. free or reduced cost	Acceptable,
		incentives	training courses) agreed for certain organizations.	ACCREDIA does not
				enter into the com-
		Risk: see above		mercial policy of CBs
				(Resolution of the
				EA ⁸ CC).

⁸ CC Interpretation of ISO/IEC 17065, 4.4, Discrimination (<u>The fees charged by a certification body are a purely commercial decision for the certification body and it is perfectly acceptable for a CB to charge different clients different fees, providing the certification process is applied equally to all clients. Certification bodies operate in a competitive environment. Most clients obtain multiple quotations for certification and cost will be one of the factors taken into account. Certification bodies need the flexibility to vary their fees in order to attract clients. There is no requirement in ISO/IEC 17065 for the CB to justify the reasons for the fees it charges or for applying a discount).</u>

36	3.3 Notes 1	Training	Deliver training courses at the CB or the client or-	Analysis of training courses	It is possible to do
30.	8 2				
	& Z	Risk: activity assimilated to consultancy	ganization.	held by the CB and comparison	
			Delivery of safety courses in accordance with legal	with verification activities.	(custom designed or
			requirements.	(a akii iiku a luaa du ua ukia alu ua a	other) only if this ac-
				(activity already routinely per-	tivity can in no way be
				formed)	associated with con-
					sultancy activities.
					The training can be
					conducted for per-
					sons traceable to var-
					ious legal persons as
					well as for single per-
					sons. In the latter
					case, irrespective of
					the location of the
					training (at the certi-
					fied company, at the
					CB's location or else-
					where), the CB shall
					fully analyze the risks
					of excessive familiar-
					ity. It is always possi-
					ble to make interven-
					tions of simple inter-
					pretation / divulga-
					tion of the standard
					as long as they are
					general and of limited
					duration.
					If the instructor is
					also the auditor, the CB shall ensure
					greater control in or-
					der to limit the risks
					of familiarity.