8.

HEALTH - ACCOUNTABILITY OF DISTRICT HEALTH AUTHORITIES

BACKGROUND

8.1 In recent years, the health care system in Nova Scotia has undergone considerable changes. The prior structure of four Regional Health Boards and four Non-Designated Organizations was replaced by nine District Health Authorities (DHAs) and two Provincial Health Care Centres (PHCCs). The basis for the move to DHAs was the 1999 *Report of the Task Force on Regionalized Health Care*. The Health Authorities Act received Royal Assent on June 8, 2000. The Act provides for the creation of District Health Authorities, Provincial Health Care Centres and Community Health Boards (CHBs). Certain sections took effect January 1, 2001 and other sections became effective April 1, 2001.

8.2 The DHAs were established effective January 1, 2001 under the District Health Authorities General Regulations. One of the two PHCCs, the Queen Elizabeth II Health Sciences Centre, is governed by the Board of the Capital District Health Authority. The IWK Health Centre (IWK), the second PHCC, is the only organization that does not come under the authority of a DHA. However, the accountability relationship established by the Health Authorities Act applies to the IWK as well. For purposes of this audit, when we refer to DHAs, the term includes the IWK Health Centre.

8.3 The Act and Regulations include provisions that establish the accountability relationship between the DHAs and the Department of Health (DOH). The legislation includes required documents and deadlines for receipt of information by DOH or DHAs.

8.4 DOH's budget for grants to DHAs for 2002-03 was $987 million (see Exhibit 8.1 for a three-year summary of DOH budgeted grants to DHAs). This is divided into four major categories: acute care; addiction services; public health; and mental health services. The breakdown by DHA is shown in Exhibit 8.2. For the majority of DHAs, actual expenditures exceeded budget in each of the last two years. DOH provided deficit funding (2002 - $15.7 million, 2001 - $41.8 million) to cover these amounts. For the 2002-03 fiscal year, DOH increased DHA base funding over the prior year's amount by $22.5 million plus $65 million for salary increases.

RESULTS IN BRIEF

8.5 The following are the principal observations from this audit.

- The Health Authorities Act includes provisions that establish a strong accountability structure between DOH and the DHAs. Although some of these requirements are already in place, additional work is needed to enforce all provisions of the Act and ensure the DHAs comply with legislation and are accountable to DOH.

- The Health Authorities Act requires Executive Council approval of DHA Business Plans. The Department of Health submits detailed information on DHAs' planned initiatives to Treasury and Policy Board for discussion as part of the budget approval process. DHA funding is approved and documented. We believe that accountability would be improved if DHA Business Plans were submitted to Executive Council as

provided in the Act, and Executive Council formally approved, with documentation, DHAs' planned initiatives in addition to the funding approval. This would help to clarify the government's performance expectations for the DHAs.

- The Health Authorities Act requires DHAs to prepare annual reports including financial statements and reports on performance in achieving objectives. DOH recognizes the need for a performance reporting framework for DHAs. The Department has begun to address this issue through the development of potential performance indicators.

- There is a need for further guidance by DOH with respect to DHA accounting policies. The current policies are not consistent among DHAs. Comparability would be enhanced if the Department established accounting policy requirements for DHAs.

- The new Database Management Information System has been a significant improvement in the Department's ability to obtain and use relevant information from the DHAs. Future plans include developing comparative reports.

- The Nova Scotia Health Information System (NShIS) will provide timely health service information through a centralized computer system database. This project is a very significant undertaking by the Province and is scheduled for completion by the end of 2004. The most recent forecast of project costs for NShIS is $57 million. The steering committee has directed the project manager to reconsider the cost forecast.

- There have been preliminary discussions on the development of a formula for funding DHAs. DOH management believes that more time and effort is required to develop the methodology and a formula could not be established in the current year without more resources. We believe this initiative is worth pursuing as it would rationalize funding for DHAs.

AUDIT SCOPE

8.6 The objectives for this assignment were to:

- review and assess the accountability structure and performance reporting for the DHAs; and determine whether there is compliance with related provisions of legislation and policies;

- review the new Database Management Information System to determine whether DOH is obtaining relevant, timely information from DHAs to use in resource allocation and other decisions;

- review the accounting policies followed by DHAs and related guidance given by DOH and National MIS Guidelines and determine whether there is a need for further guidance to achieve compliance with generally accepted accounting principles and consistency among DHAs; and

- determine status (and planned completion) of the following planned changes identified in DOH business planning documents: new information systems; funding formula; and development of policy framework for revenue generation by DHAs in connection with their provision of non-insured services.

8.7 Our approach was based on interviews, review of legislation and other documents or correspondence. The audit criteria were taken from recognized sources such as CICA Criteria of Control Board's *Guidance on Control*, CCAF-FCVI Inc's *Six Principles of Effective Governance*, Health Authorities Act, CICA's *Information Technology Control Guidelines* and Canadian Institute of Health Information's *Guidelines for Management Information Systems in Canadian Health Services Organizations*.

PRINCIPAL FINDINGS

Accountability, Performance Reporting and Compliance with Legislation

8.8 The Health Authorities Act is a key document that establishes the accountability relationship between DOH and the DHAs. DHAs are required to *"govern, plan, manage, monitor, evaluate and deliver health services in a health district in accordance with this Act... having regard to policies, directives and standards established pursuant to this Act."* (Sections 19(a) and (b)) Districts must submit business plans, audited financial statements, management letters, annual reports and any other information required by the Minister to the Department.

8.9 *Roles, responsibilities and objectives* - When DHAs were first established, DOH held education sessions with DHA Boards, management and CHBs and produced a document called *User's Guide to Health Authorities Act* to assist DHAs in becoming familiar with the Act and its requirements. The development of Health Services Business Plans is a key accountability requirement for DHAs. Each year since DHAs were established DOH has produced a document - *Health Services Business Plan Requirements* - which details the roles and responsibilities of the parties involved for that year's business planning process. This document sets deadlines for the receipt of DHAs' Health Services Business Plans by DOH, subsequent responses to the plans from DOH, and the receipt of the final plan by the Department. The deadline established in *Health Services Business Plan Requirements* for receipt of the 2002-03 business plans by DOH was originally December 31, 2001, but it was extended to January 11, 2002. DOH granted an extension to allow DHA Board approval of the plans prior to submission to the Department. This revised deadline was met by all DHAs.

8.10 *Health Services Business Plan Requirements* also includes templates for the narrative and budget portions of the plans. For 2002-03, the templates provided by DOH were used sporadically throughout the various DHA business plans. Where the templates were not used, the required information was forwarded to DOH in a different format. Since the DHAs had not been in operation a full year at the time these plans were prepared, the Department did not strictly enforce its requirement for completion of templates. In reviewing *Health Services Business Plan Requirements* for 2003-04 we noted that the Department has made the use of templates mandatory. DHAs have been advised that, if their submission does not comply with template requirements or if supporting information is not adequate, the submission will be returned to the DHA for correction.

8.11 Once draft Health Services Business Plans have been received by DOH, the plans are reviewed by the Senior Leadership Team and an evaluation tool is completed. This evaluation tool is based on criteria such as whether the plan meets operating budget targets established by DOH; the initiatives identified to achieve these targets are acceptable to the Department; there is evidence of consideration of CHB plans; the plan includes an outcome measures section; and other criteria. The evaluation tool is used to assist in the review process and as a reference during the senior group's discussions of the business plans. Program directors at the Department also review the Districts' plans to determine any potential impact on their areas.

8.12 DOH Finance staff prepare a summary sheet for each District that includes budget information and cost pressures identified in the business plan. A comparative summary of all DHAs

is also prepared allowing the Department to see the Districts' initiatives at a glance. These summaries are updated as budget targets change.

8.13 DOH followed an established process for the review of DHA health services business plans but in some cases it was difficult to determine if all relevant information had been received from the DHAs. Submissions for various aspects of the business plan were retained by the staff responsible for that section. For example, different staff had files relating to budget information, new or expanded programs, capital plans and so on. One central file for all aspects of the business planning process for each DHA would ensure all documents have been received from each District and make it easier to locate documentation when required.

> ***Recommendation 8.1***
>
> *We recommend that DOH establish a central file for each DHA. This file should contain all correspondence between the Department and the DHA as well as any documents required by legislation.*

8.14 *Monthly forecast and variance analysis* - An important aspect of accountability is the preparation of monthly forecasts and related variance explanations by DHAs. The Department requested that DHAs provide this information 40 days after month end starting with July 31 data. DOH has not specified dollar or percentage variances but has informed DHAs that all "*major variances*" should be accompanied by an explanation. A status report on initiatives implemented is also required. This helps ensure the Department's and DHAs' objectives are met within the budget targets and initiatives set out in the DHA business plans. Financial advisors at DOH use a checklist to ensure all DHAs submit the required information on a monthly basis. DOH also reviews the forecast report and related variance explanations for completeness. If the Department is not satisfied with a variance explanation, staff follow up with the DHAs to obtain additional information.

8.15 The monthly forecast reports are at a very high level with line items such as acute care portable, addiction services, public health and mental health services. DOH staff noted that the DHAs are free to spend their portable budgets as they wish. 89% of DHA budgeted funding for 2003 is in acute care portable with the remaining 11% in non-portable (i.e., non-transferable) line items. If necessary, the Department can obtain additional information from the MIS data (see paragraph 8.28) provided by the Districts on a quarterly basis.

8.16 There have been instances where some DHAs have had difficulties providing adequate variance explanations to the Department. We suggest that DOH and DHAs continue to work together to improve the monthly variance analysis process.

8.17 *Performance reporting* - Section 21 of the Health Authorities Act states that a District's annual report should include "*a report on the results achieved by the authority with respect to performance objectives established for the authority, including those established in an approved health services business plan for the year.*" Five of the ten DHAs included indicators in their 2001-02 annual reports. These indicators differed from DHA to DHA and most did not include established targets for comparison with the resulting indicator.

8.18 The Canadian Institute for Health Information (CIHI) has 15 financial indicators which are being tracked nationally and will eventually be reported. DOH participates in this process. These indicators are calculated by the Department from the MIS data received from the Districts on a quarterly basis (see paragraphs 8.28 to 8.36 below for further information on MIS data). Currently these indicators are for informational purposes only and benchmarks have not been established. DOH informed us it intends to compare Districts, within the Province and nationally, using these indicators in the future.

8.19 There is no consistent performance reporting by the DHAs to DOH beyond the statistical information to compile the 15 financial CIHI indicators. Some DHAs discuss indicators in business plans or provide outcome measures in annual reports while others do not. Although *Health Services Business Plan Requirements* and the Health Authorities Act refer to the need for DHAs to report performance information, DOH has not followed up in cases where DHAs have been non-compliant because DOH management believes there is a need to work on a framework for all Districts.

8.20 A draft document has been prepared in an effort to identify key DHA performance indicators useful in the DOH business planning process. This document identifies 36 possible indicators and discusses potential sources of data. DOH already has the information for some of these indicators. This document is still in a draft stage and is intended to form part of the discussion for the 2003-04 business planning process.

> ***Recommendation 8.2***
>
> *We recommend that DOH continue to develop a framework for performance reporting by DHAs. This should include measuring common performance indicators against pre-established benchmarks.*

8.21 *Compliance with legislation* - The Health Authorities Act is a key piece of legislation that establishes a number of requirements DHAs or the Department must comply with. Correspondence from the Department to the Districts throughout the year often refers to relevant sections of the legislation. Some of the requirements under the Act have been discussed in paragraphs 8.9 to 8.19 above.

8.22 The Act requires the Minister to respond to DHA business plan submissions within 30 days of receiving the plans. For the 2002-03 planning process, the reply to the original submission was verbal rather than a formal written response. Throughout the process, budget targets changed and the Districts submitted revised plans based on the new targets. Each time targets changed and plans were revised, the Senior Leadership Team met to discuss the revisions. After the final Health Services Business Plans were submitted by the Districts, DOH complied with the legislated requirement by responding to these final plans within 30 days.

8.23 Both the Health Authorities Act and *Health Services Business Plan Requirements* call for DHAs to incorporate CHB plans in business plans and provide explanations for any suggestions not included in the District plan. With two exceptions, DHAs either noted consideration of CHB plans in developing the District plan or indicated that CHBs in the area did not have plans ready for consideration at that time. Although the business plans may not address CHBs specifically, DHAs informed the Department that there was collaboration with the community in developing DHA business plans.

8.24 Section 56(2) of the Health Authorities Act states *"The health-services business plan prepared by each district health authority is subject to the approval of the Governor in Council and shall not be implemented until the Governor in Council has approved it."* DOH informed us that individual District business plans are not approved by the Executive Council. Currently, the Department of Health submits detailed information on DHAs' planned initiatives to Treasury and Policy Board for discussion as part of the budget approval process. DHA funding is approved and documented. The Department of Health believes that this process satisfies the requirements of Section 56(2) of the Act. However, we believe that accountability would be improved if DHA business plans were submitted to Executive Council as provided in the Act, and Executive Council formally approved, with documentation, DHA planned initiatives in addition to the funding approval. This would help to clarify the government's performance expectations for the DHAs.

Recommendation 8.3

We recommend that the Department submit DHA business plans to Executive Council for approval as required by the Health Authorities Act.

8.25 Section 21(2) of the Act requires DHAs to submit annual reports to DOH that include audited financial statements and a report on any performance objectives that have been established. The Department does not have a process for ensuring receipt and review of the DHAs' annual reports. As a result, it was sometimes difficult to determine when a DHA had submitted its report. By mid-October, DOH had received six of the ten DHA annual reports. Over the remainder of our audit, DOH staff followed up with the remaining four DHAs and received three more annual reports. DOH staff informed us that one of the annual reports has been delayed due to the opening of a new facility in that District. A draft of the report is in progress. Although the deadline established by the Act was not met, nine of the DHAs have fulfilled their accountability requirements by submitting annual reports. At the time our audit commenced (October 7, 2002), DOH had not followed up with DHAs regarding the legislated requirement for annual reports by September 1.

Recommendation 8.4

We recommend that DHAs submit annual reports to DOH by September 1 as required by the Act. We also recommend that DOH follow up on a timely basis in those cases where the annual report and other required items are not received by due dates.

Accounting Policies

8.26 In order to allocate resources to DHAs equitably, the Department of Health requires comparable financial information from DHAs. This financial information should be prepared in accordance with generally accepted accounting principles (GAAP) and comply with the CIHI *Guidelines for Management Information Systems in Canadian Health Services Organizations.* The MIS Guidelines include a chart of accounts and guidance on choice of accounting principles. The Guidelines state that they have been prepared in accordance with GAAP. In some areas where the CICA Handbook allows a choice of accounting treatments, the MIS Guidelines may make specific recommendations.

8.27 *Need for accounting policy manual* - DOH does not have an accounting policy manual for the DHAs. We reviewed selected accounting policies of the DHAs and noted inconsistencies in the following areas which could be reduced through consistent application of accounting policies.

- *Comparability* - DOH staff informed us that the DHAs are aware of the need to be compliant with GAAP and the MIS Guidelines. Compliance with GAAP is assured through unqualified audit opinions on the DHAs' audited financial statements. The Department does not know if the Districts are compliant with accounting policy recommendations in the MIS Guidelines. There are situations where GAAP allows choices among accounting alternatives and the MIS Guidelines may make specific recommendations. DHAs may not choose the same policies. An accounting policy manual would enhance comparability.

- *Capitalization threshold* - DOH requires DHAs to have a capital assets policy but has not specified capitalization thresholds for the Districts. The MIS Guidelines recommend a capitalization threshold of $1000. Currently, thresholds vary among Districts.

- *Comparable accounting treatment of specific items* - Nine of the ten DHAs received deficit funding from DOH for the 2001-02 fiscal year. Through discussions with the DHAs, DOH requested that deficit funding be disclosed in a manner that would show the deficit prior to the receipt of such funding. Only two of the nine DHAs receiving deficit funding complied with the Department's request. This leads to a lack of comparability of the audited financial results for the Districts.

- *Summarization of expenses by function* - Typical expense presentation on financial statements includes object categories such as salaries, operating expenses and others. DOH would like to see all Districts move to the MIS structure of presenting expenses by function such as nursing, diagnostic and therapeutic. Department staff informed us of plans to establish a format for DHA financial statements that will address this issue and enhance comparability.

> ***Recommendation 8.5***
>
> *We recommend that the Department of Health establish accounting policies and give more direction to the District Health Authorities in this area.*

District Health Authority Database Management Information System

8.28 As a result of the accountability framework established in Section 21 of the Health Authorities Act, the Financial Services Division of the Department of Health embarked upon a review of the financial and statistical information requirements necessary to support the allocation of health care resources, monitor service delivery and promote fiscal responsibility. This review culminated in a revised financial and statistical information model termed the Nova Scotia MIS Database. The standards adopted for this database are from the *Guidelines for Management Information Systems in Canadian Health Services Organizations* issued by the Canadian Institute for Health Information. DHAs were consulted throughout the development of this database. We reviewed the new system to determine whether DOH is obtaining relevant, timely information from DHAs to use in resource allocation and other decisions.

8.29 *Description of system* - A third-party vendor was identified to supply a mapping function utility for all health services within the DHAs in Nova Scotia. This provides for computer conversion of the DHA customized MIS chart of accounts, both financial and statistical, to a standard Provincial chart of MIS Accounts without requiring the DHAs to change account structures.

8.30 The financial and statistical month-end actual and budget balances, as recorded in each DHA's general ledger, are transmitted electronically over the world wide web on a scheduled quarterly basis via the third-party software supplier's website to the Department of Health. At year end, the DHAs are required to complete a final fifth submission to DOH balancing to the audited financial results for the year.

8.31 The system performs edit checks at the supplier's location before submitting the data to DOH. The DHAs are responsible to submitt error-free data. Any errors must be resolved prior to acceptance of the submission by DOH. Security considerations such as controlled user access at the DHA and Department level, controlled vendor access, computerized medical records security and information transfer security were addressed in the planning stages by the Department. Once the data is received by the Department, these quarterly files are subject to the security, backup, and disaster recovery policies of the Department.

8.32 The quarterly files are maintained as read-only files and a separate software analytical tool is used to analyze and manipulate the information. The software has been used to produce various ad hoc reports, comparative analyses and information to challenge or support program and funding requests. Independent review of these reports is completed within the Department.

8.33 *Use of information* - Conversion of the DHAs' financial and Statistical chart of accounts began in 2001. On April 1, 2002 there were significant changes to the CIHI MIS Guidelines account structure. This caused a delay in the first quarter data submission for 2002-03 until November 1, 2002. The second quarter submission followed two weeks later. Future data submissions are planned to meet the expected time lines.

8.34 *Statistical data* - Statistical data from the DHAs forms part of the quarterly submissions to DOH. The DHA general ledgers include statistical information collected from other applications such as payroll, materials management and admissions and discharges. This statistical collection system is less formalized than that for gathering financial data. While there are some reasonableness tests and edit checks, the statistical information is not audited to ensure the accuracy of data.

> ***Recommendation 8.6***
>
> *We recommend that DOH review the systems and controls over the collection of statistical data and consider whether additional guidance and controls are necessary to ensure the data is accurate and comparable.*

8.35 *Future plans* - Future plans include development of standardized comparative reports on health facility operations to be shared with the DHAs. These reports will include performance indicators related to services provided, productivity and efficiency, to be used by the DHAs in annual business planning activities. The Department also has plans to expand the edit checks to ensure additional information required by CIHI is included in the database submissions.

8.36 The MIS Database has been a significant improvement in the Department's ability to obtain and use relevant information from the DHAs. We encourage the Department to proceed with its future plans to expand the use of the database.

Status of DOH Projects and Planning

8.37 The DOH Business Plan for 2002-03 included the following selected priorities.

- *"Develop a policy framework and consistent provincial approach to revenue generation by DHAs in connection with their provision of non-insured services."* (p. 108)
- *"Develop a funding methodology for DHAs that ensures equity and consistency."* (p. 29)
- *"Continue implementation of the Hospital Information System (hIS) project to satisfy the need for timely and relevant clinical and management information for evidence-based decision making."* (p. 29)

8.38 We followed up to determine status and planned completion of these initiatives.

8.39 *Summary* - Two of the three priorities, a revenue generation policy framework and a funding formula for the DHAs, have been deferred with no completion date. The hIS project remains

scheduled for completion by the end of 2004. Project costs are expected to be higher than orginally budgeted with operating costs to remain the same.

8.40 *Revenue generation policy framework* - There is a policy framework for revenue generation for non-insured services within the DHAs. This framework requires compliance with the Canada Health Act and consistency across the Province and should be considered in the business planning process. However, DOH senior management recognize that the policy framework is at a very high level. Management does not see the development of a more detailed policy framework as a priority at this time and the project has been deferred with no planned completion date.

8.41 *Funding formula* - Currently, funding to the DHAs is not based on a formula, but rather on DHA business plans, targeted funding, efficiency information in the Clinical Services Master Plan, and historical negotiations. This funding is generally portable (i.e., transferable) between programs and capital, although there are some non-portable areas. The Department and the CEOs had preliminary discussions on the development of a formula for DHA funding. A consensus on the definition of goals and objectives for a funding methodology was not finalized. The project was reassessed in mid-summer. Management believes that more time and effort is required to develop the methodology. Since this could not be achieved in the current year without more resources the project was deferred indefinitely.

8.42 The adequacy of funding for DHAs has been a major topic of discussion in the Nova Scotia health sector. For the past several years, the DHAs have incurred significant deficits and DOH has funded the deficits at year end. We believe a funding formula to rationalize funding allocations to the DHAs would be beneficial. We acknowledge it would be a major undertaking for the Department and the DHAs but it would assist in ensuring equity within the system.

> ***Recommendation 8.7***
>
> *We recommend that management establish a project plan and proceed with development of a funding formula to rationalize funding allocations to DHAs.*

8.43 *NShIS* - The Nova Scotia Health Information System (NShIS) was initiated to provide timely health service information to healthcare providers, health service administrators, researchers and others through a centralized computer system database. This system will capture patient administration and clinical information from facilities in DHAs 1 to 8 and provide linkages to other systems in use by DHA 9 and the IWK. The records will be available at any of the 34 health facilities within the Province where the patient may require medical service.

8.44 In June 1999, the Province established a $30 million fund for the implementation of the NShIS. By March 31, 2001, the Department budgeted $41.6 million capital costs and $32.2 million operating costs over a seven-year life cycle with an implementation schedule of 36 months.

8.45 The Department contracted a private sector project manager for this initiative. A steering committee is responsible for monitoring progress, issues and risks as well as the approval of scope changes, budget and schedule. The project plan includes requirements for meetings and status reporting which have been generally followed to date.

8.46 Formal status reports are provided by the project manager to communicate accomplishments, issues, plans for resolution and next steps. These reports are circulated to the project owner and the executive sponsors, who form part of the steering committee for the project. Both the project manager and the project owner meet every two months with the steering committee and present a status report dealing with scope, time line, budget, risk management and other items.

8.47 A finance working group has recently been established to provide year-to-date actual expenditure information. The project manager, who is a member of this group, provides annual financial expenditure forecast reports. The finance working group reviews the actual expenditures and uses that information in assessing the reasonability of the forecast information.

8.48 The July report to the project steering committee indicated the implementation date for the first DHA had been extended due to concerns surrounding sufficiency of testing days, large number of staff to be trained and change management activities at the site. The remaining DHAs are to be implemented concurrently in order to achieve the original completion date. These concerns have also led to an increase in the project manager's forecast project costs to $57 million. The steering committee has directed the project manager to reconsider the forecast project costs. Annual operating costs are expected to stay the same.

CONCLUDING REMARKS

8.49 The Department realizes that there is work to be done with respect to accountability, performance reporting and compliance with legislation and have begun to address these issues. DOH and the DHAs have accomplished a significant amount since the DHAs were established in 2001. Efforts are now needed to strengthen the accountability structure set out in the Health Authorities Act by enforcing all requirements of the legislation and ensuring that all information received from DHAs is comparable.

8.50 The Department is investing significant resources in the development of better information systems. We support the Department's efforts to improve information available for decision making.

8.51 Allocation of funds to the DHAs is a complex task as there are many factors to be considered such as health status of the population, services available in the region, and services obtained from other regions. We believe that the establishment of a funding formula would help rationalize the funding allocations and we encourage the Department to proceed with this initiative.

Exhibit 8.1

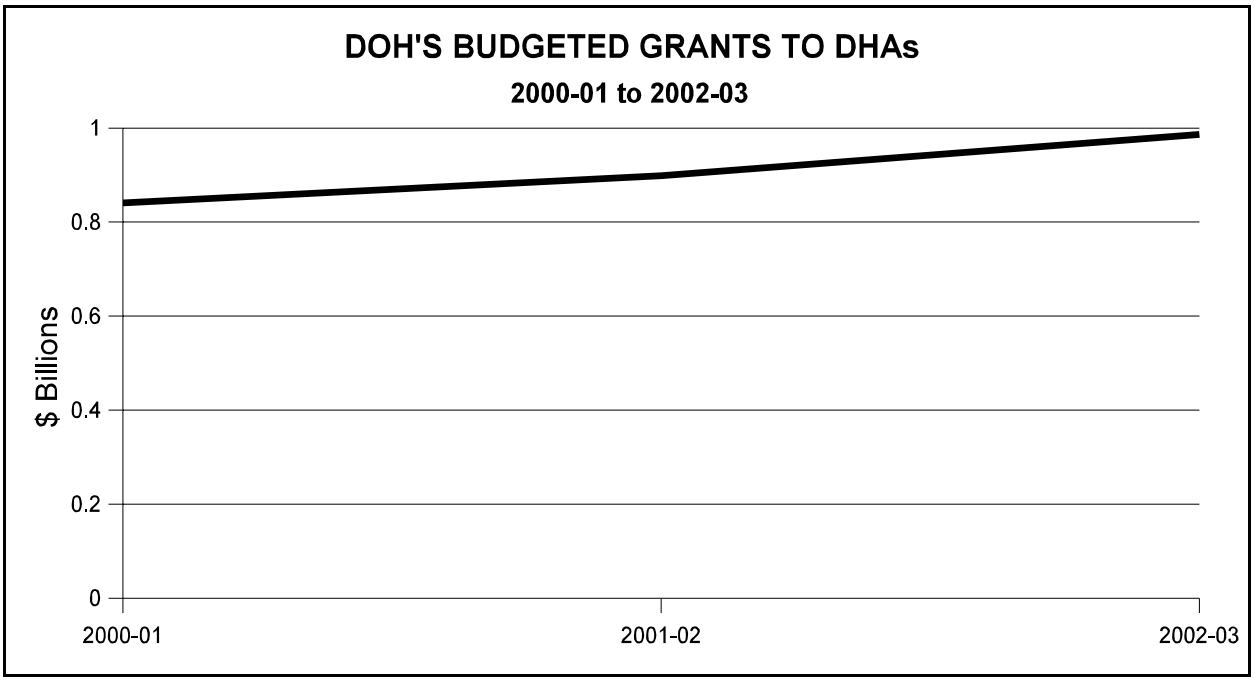
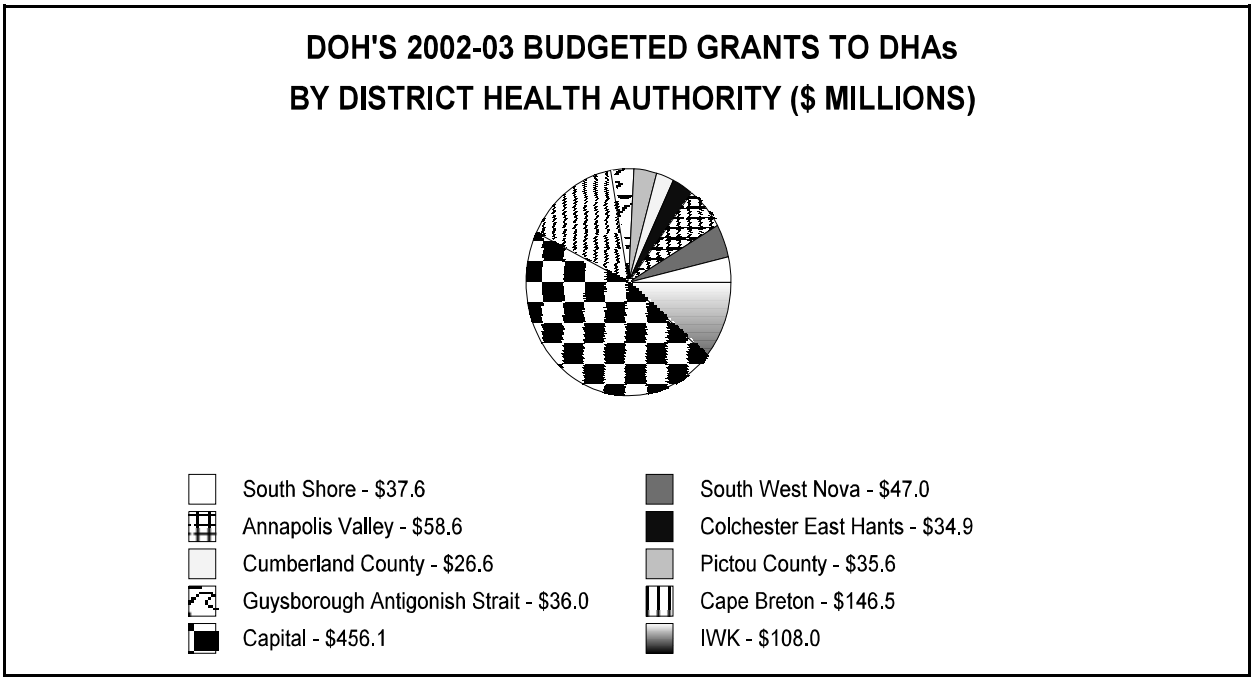


Exhibit 8.2



DEPARTMENT OF HEALTH'S RESPONSE

The Department feels this chapter is a fair representation of the accountability framework between the District Health Authorities and ourselves. We are pleased for the recognition of our progress to date, and acknowledge the work still ahead of us. I do note, however, that our original interpretation of ***Section 56 (2)*** *of the Health Authorities Act was somewhat different than the Office of the Auditor General. We are seeking various opinions on this section which will dictate our response to Recommendation 8.3.*

Thank you for the opportunity to comment on the chapter.