

Respondent



18

Anonymous



**1388:51**  
Time to complete



1. Select Respondent Type \*

*Please select the capacity in which you are responding.*

Registered Auditor



2. Organisation Name \*

*If you answered "Individual" in Question 1, please write "Private".*

Audit Quality Solutions (Pty) Ltd

3. Full Name of Respondent \*

Helen Muller

4. Job Title \*

Director

5. Email Address \*

helen.fletcher86@gmail.com

6. Do you believe that additional disclosures in the auditor's report about the scope of the audit would be useful in enhancing the understanding of the audit that was performed? \*

*Refer to question 1 in section A of the Consultation Paper.*

	Very useful	Useful	Somewhat useful	Not useful	No particular view
Scope of the audit. Refer to section A.	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>

7. In relation to question 6 above, please provide your reasons and where applicable, indicate what the benefits and drawbacks of such disclosures would be to you as a stakeholder, as well as any suggestions you may have.

*Max 4 000 characters.*

The users of the audit report may find this information useful and provide context to the audit performed. In particular this is useful in a group audit situation to establish the focus and coverage across the various business units/subsidiaries, as well as the auditor's involvement with component auditors. From the perspective of the separate financial statements or a non-group audit report it may end up being a boiler plate insert into the audit report with the exception of significant risks if these are disclosed. It is not clear from the consultation paper whether this would specifically be part of the 'scope of the audit'. My concern with a disclosure of all significant risks is that it may imply that there is an issue with regards to this section in the financial statements (eg. debtor recoverability) when in fact the procedures performed provided sufficient appropriate audit evidence. In addition, a disclosure of significant risks could detract from the Key Audit Matters disclosed (if disclosed).

8. Do you believe that disclosing the materiality threshold applied, and an explanation of significant judgements made by the auditor in determining materiality for the audit in the auditor's report, would be useful in enhancing the understanding of the audit that was performed? \*

*Refer to question 2 in section A of the Consultation Paper.*

	Very useful	Useful	Somewhat useful	Not useful	No particular view
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Very useful      Useful      Somewhat useful      Not useful      No particular view

Materiality threshold applied, and an explanation of significant judgements made by the auditor in determining materiality for the audit. Refer to section A.

                      

9. In relation to question 8 above, please provide your reasons and where applicable, indicate what the benefits and drawbacks of such disclosures would be to you as a stakeholder, as well as any suggestions you may have.

*Max 4 000 characters.*

It is my opinion that disclosing the materiality threshold could drive inappropriate behaviours by management. However, this should be balanced with the usefulness of the information to a user of the financial statements, who places reliance on the audit report. This information could provide some insight into the focus and scope of the audit. More so than a description (written paragraph describing concepts/principal) of the scope. The qualitative aspects considered with regards to materiality should also be described if the figure is disclosed ie that all identified misstatements are assessed against a qualitative and quantitative aspect. This relies on the professional scepticism of the auditor taking into account their experience and their knowledge of the business. In answering this question it is assumed that the reference to materiality here is to planning materiality as the context suggests a relationship to scope.

10. Do you believe that the disclosure of performance materiality in the auditor's report would be useful in enhancing the understanding of the audit that was performed? \*

*Refer to question 3 in section A of the Consultation Paper.*

Very useful      Useful      Somewhat useful      Not useful      No particular view

Performance materiality. Refer to section A.

11. In relation to question 10 above, please provide your reasons and where applicable, indicate what the benefits and drawbacks of such disclosures would be to you as a stakeholder, as well as any suggestions you may have.

*Max 4 000 characters.*

The disclosure of performance materiality provides an avenue for manipulation of auditor samples. Whilst the performance materiality is the driver of the extent of testing within the audit and therefore provides even more detail regarding the scope of the audit, it is in my view enabling manipulation of the testing by management. This would then defeat the purpose of the disclosure. In addition, the uncorrected misstatements identified during the audit are assessed against a final materiality figure rather than a performance materiality. I would suggest, as an alternative to performance materiality, and in addition to disclosure of the planning materiality figure, a statement be made that final materiality remained the same as planning or that this figure then also be disclosed and if lower than planning materiality, the additional procedures which were performed to ensure that sufficient appropriate evidence was obtained in relation to final materiality.

12. Do you believe that additional disclosures in the auditor's report that explain the extent to which the audit was considered capable of detecting irregularities, including fraud, would be useful in enhancing the understanding of the audit that was performed? \*

*Refer to question 4 in section B of the Consultation Paper.*

	Very useful	Useful	Somewhat useful	Not useful	No particular view
Explanation of the extent to which the audit was considered capable of detecting irregularities, including fraud. Refer to section B.	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>

13. In relation to question 12 above, please provide your reasons and where applicable, indicate what the benefits and drawbacks of such disclosures would be to you as a stakeholder, as any suggestions you may have.

*Max 4 000 characters.*

Currently there does appear to be an ever expanding expectation gap with regards to the audit and the identification of fraud. The audit report currently makes reference to the risk

of not detecting fraud being higher than for an error. This could be expanded to state that the auditor considers fraud risk as part of the risk assessment process. The report could also state that the procedures to address fraud or error are scaled to the risk of material misstatement identified. The consultation paper provides a list of items which could be considered for inclusion in the audit report. However, these items may imply to the user: - that there is a focus on fraud which is not the objective of the audit; - the company is a high fraud risk based on the auditor's assessment (which could be based on a prelim assessment which is adequately addressed through the audit process). There is a disclosure in the audit report of reportable irregularities currently which provides appropriate information to the user of material matters of non-compliance.

14. Do you believe that disclosures in the auditor's report about how the auditor evaluated management's assessment of the entity's ability to continue as a going concern and, where relevant, key observations arising with respect to that evaluation would be useful in enhancing the understanding of the audit that was performed? \*

*Refer to question 5 in section C of the Consultation Paper.*

	Very useful	Useful	Somewhat useful	Not useful	No particular view
How the auditor evaluated management's assessment of the entity's ability to continue as a going concern and, where relevant, key observations. Refer to section C.	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>

15. In relation to question 14 above, please provide your reasons and indicate where applicable, what the benefits and drawbacks of such disclosures would be to you as a stakeholder, as well as any suggestions you may have.

*Max 4 000 characters.*

I believe it may be useful to the user to describe procedures performed and evidence obtained when there is material uncertainty regarding the use of the going concern basis of accounting. In many instances for small and medium sized entities there is no formal assessment performed, however based on knowledge, experience, understanding of the client and industry, and the key ratios there is no need to request management perform extensive going concern assessments. As discussed in the consultation paper pt 49 - the disclosures required when there is a material uncertainty does not provide much

information beyond a repeat and reference to management's disclosures. Users may be interested in how this information was audited and the auditor obtained comfort that management has feasible plans in place. The user will then be better equipped to make some sort of assessment themselves. This disclosure would align better with the KAM disclosures required by ISA 701 for other KAMs. ISA 701 states that the ISA 570 requirements apply in instances where a material uncertainty that may cast significant doubt on the entity's ability to continue as a going concern is applicable - however, this leaves a gap between how a KAM would be addressed and how a material uncertainty is addressed in terms of the disclosure in the audit report. KAMs require disclosure on how the matter was addressed in the audit, whereas ISA 570 only requires the auditor to draw attention to the note and state that the events and conditions indicate a material uncertainty exists that may cast significant doubt on the ability of the entity to continue as a going concern. Where there are indicators and the conclusion was that no material uncertainty exists - if this resulted in a significant risk and significant judgement this is highly likely to be identified as a KAM and fall into the ISA701 disclosures (in instances where KAMs are required to be presented). KAMs are required for listed entities only, and voluntarily for other entities. I would extend this disclosure requirement to public interest entities as defined in the IRBA Code, as well as to compulsory audits in terms of the Companies Act. I do not believe further disclosures should be required where no indicators are identified, or indicators were identified but did not require significant audit time to address them and/or it was not a significant risk.

16. Do you believe that a conclusion (i.e. a positive statement) that management's use of the going concern basis of accounting in the preparation of the entity's financial statements is appropriate, should be included in the auditor's report? \*

*Refer to question 6 in section C of the Consultation Paper.*

	Yes	Maybe	No	No particular view
Conclusion (i.e. a positive statement) that management's use of the going concern basis of accounting is appropriate. Refer to section C.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

17. In relation to question 16 above, please provide your reasons and where applicable, indicate what the benefits and drawbacks of such disclosures would be to you as a stakeholder, as well as any suggestions you may have.

*Max 4 000 characters.*

The objective of ISA 570 is to obtain sufficient appropriate evidence regarding, and conclude on, the appropriateness of management's use of the going concern basis of accounting in the preparation of the financial statements. Therefore, a positive statement indicating such a conclusion does not require additional audit effort but does clearly indicate to the user of the report that the objective has been met.

18. Where there is a material uncertainty related to going concern, do you believe that procedures specific to the auditor's response to the material uncertainty related to going concern should be disclosed in the auditor's report? \*

*Refer to question 7 in section C of the Consultation Paper.*

	Yes	Maybe	No	No particular view
Procedures specific to the auditor's response to a material uncertainty related to going concern. Refer to section C.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

19. In relation to question 18 above, please provide your reasons and where applicable, indicate what the benefits and drawbacks of such disclosures would be to you as a stakeholder, as well as any suggestions you may have.

*Max 4 000 characters.*

Please refer to comments in point 15 of this comment letter.

20. Where the auditor concludes that no material uncertainty related to going concern has been identified, would a statement that the auditor has not identified a material uncertainty related to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue be useful to you as a user? \*

*Refer to question 8 in section C of the Consultation Paper.*

Very useful	Useful	Somewhat useful	Not useful	No particular view
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Very useful      Useful      Somewhat useful      Not useful      No particular view

A statement that the auditor has not identified a material uncertainty related to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue. Refer to section C.

                      

21. In relation to question 20 above, please provide your reasons and where applicable, indicate what the benefits and drawbacks of such disclosures would be to you as a stakeholder, as well as any suggestions you may have.

*Max 4 000 characters.*

A positive statement reflecting that the objective of ISA 570 has been met (ie. the use of the going concern basis of accounting is appropriate) would be a more relevant disclosure in my view. The statement as referenced in question 20 of this comment letter references 12 months, which implies that there is certainty for this period, which is not the case. The current paragraph required under the section 'Auditor's Responsibilities for the Audit of the Financial Statements' regarding going concern indicates that the auditor is required to report material uncertainties which are identified - therefore if such disclosure is not present it is obvious that the auditor did not identify such.

22. Are there any other matters related to going concern that you believe should be disclosed in the auditor's report? \*

*Refer to question 9 in section C of the Consultation Paper.*

Yes      Maybe      No      No particular view



	Yes	Maybe	No	No particular view
Any other matters related to going concern that you believe should be disclosed in the auditor's report. Refer to section C.	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>

23. In relation to question 22 above, please provide the details and where applicable, the benefits and drawbacks of disclosure of such matters, as well as any suggestions you may have.

*Max 4 000 characters.*

N/A

24. Do you believe that auditor's reports other than on listed entities and where law or regulation requires the application of ISA 701, should disclose Key Audit Matters (KAMs)? \*

*Refer to question 10 in section D of the Consultation Paper.*

	Other PIEs	All Entities	No	No particular view
KAMs in auditor's reports other than on listed entities and where law or regulation requires the application of ISA 701. Refer to section D.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

25. In relation to question 24 above, please explain your reasons for the answer to this question and where applicable, specify the type of entity for which you believe the auditor's reports should disclose KAMs, as well as any suggestions you may have.

*Max 4 000 characters.*

KAMs provide insight into the audit and those areas which required significant audit effort ie were high risk, high judgement. This provides valuable information to the users. Some PIEs may be very large with significant public interest but are unlisted.

26. In your view, are descriptions of the outcome of audit procedures or key observations with respect to Key Audit Matters useful in understanding the KAM? \*

*Refer to question 11 in section D of the Consultation Paper.*

	Very useful	Useful	Somewhat useful	Not useful	No particular view
Descriptions of the outcome of audit procedures or key observations with respect to Key Audit Matters. Refer to section D.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

27. In relation to question 26 above, please provide your reasons and where applicable, indicate what the benefits and drawbacks of such disclosures would be to you as a stakeholder, as well as any suggestions you may have.

*Max 4 000 characters.*

A conclusion on the procedure performed provides valuable information regarding the evidence obtained.

28. Do you believe it is beneficial to stakeholders to have visibility of the professional relationships between an audit firm and the audit client for audits of entities that are not PIEs? \*

*Refer to question 12 in section E of the Consultation Paper.*

Yes	Maybe	No	No particular view
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	Yes	Maybe	No	No particular view
Visibility of the professional relationships between an audit firm and the audit client for audits of entities that are not PIEs. Refer to section E.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

29. In relation to question 28 above, please provide your reasons. Where applicable, indicate what the benefits and drawbacks of such disclosures would be to you as a stakeholder and specify for which types of entities should the disclosure of such professional relationships be. Also indicate any suggestions you may have.

*Max 4 000 characters.*

A disclosure of assurance vs non-assurance fees charged to a client provides an indication of objectivity. Such disclosures should extend beyond just PIEs as these provide value to all users of the audit report. It is my view that the disclosure should also be required for audits of entities with a public interest score (as per the Companies Act) over 500 or a higher threshold. 500 being the next threshold indicated in the Companies Act. To provide this disclosure for all mandatory audits seems out of kilter with the objective of protecting public interest and providing a form of evaluation of objectivity. Some entities requiring a mandatory audit in terms of the Companies Act do not necessarily have large public interest.

30. If the answer to question 28 is "yes" or "maybe", do you believe this should be disclosed in the auditor's report? \*

*Refer to question 13 in section E of the Consultation Paper.*

	Yes	Maybe	No	No particular view	Not Applicable
Disclosure of professional relationships in the auditor's report. Refer to section E.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

31. In relation to question 30 above, please provide your reasons. Where applicable, indicate what the benefits and drawbacks of such disclosures would be to you as a stakeholder or provide alternative mechanisms for such disclosure.

*Max 4 000 characters.*

The auditor is responsible for assessing their independence. The auditor would also have this information. The financial statements are the client's financial statements. Therefore there is no other place to disclose this information where it meets the objective of providing assessment of objectivity ie the information should be readily available with the audit report. As an alternative an appendix to the audit report could be required.

32. Do you believe the auditor's report is an appropriate mechanism to disclose the matters described in (a), (b), (c) and (d) in paragraph 65 of the Consultation Paper in relation to fees? \*

*Refer to question 14 in section E of the Consultation Paper.*

	Yes	Maybe	No	No particular view
Auditor's report an appropriate mechanism to disclose the matters described in (a), (b), (c) and (d) in paragraph 65. Refer to section E.	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>

33. In relation to question 32 above, please provide your reasons. Where applicable, indicate what the benefits and drawbacks of such disclosures would be to you as a stakeholder or provide suggestions on other possible mechanisms to achieve such disclosure, including the benefits and the drawbacks.

*Max 4 000 characters.*

The benefit to disclosure in the audit report is a readily available assessment. The drawback is that this should not be the focal point of the audit report. Therefore as an alternative an appendix or additional document could be provided to the user.

34. Do you believe the auditor's report is an appropriate mechanism to disclose whether an entity has been classified as a PIE or not? \*

*Refer to question 15 in section F of the Consultation Paper.*

	Yes	Maybe	No	No particular view
Disclosure of whether an entity has been classified as a PIE or not in the auditor's report. Refer to section F.	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>

35. In relation to question 34 above, please provide your reasons and where applicable, indicate what the benefits and drawbacks of such disclosures would be to you as a stakeholder, as well as any suggestions you may have.

*Max 4 000 characters.*

The disclosure of whether an entity is a PIE or not would be valuable, however, the audit report is probably not the best vehicle for this disclosure. A PIE is not a commonly used term in the public domain. The IRBA Code is not a well read novel. Therefore, if disclosure is made that an entity is a PIE or not, it would require extensive explanation of what this means in terms of the IRBA Code ie the additional requirements that arise. This becomes quite long winded to explain in an audit report which is trying to communicate an opinion. Adding to the complexity in the South African context is the use of the term Public Interest Score as per the Companies Act. This already provides ample confusion to the auditing community who have a working knowledge of the IRBA Code and the Companies Act. To try to unravel this complexity in any meaningful manner in an audit report becomes an impossible task.

36. Do you believe that when prior period financial statements that are misstated have not been amended and an auditor's report has not been reissued, but the corresponding figures have been properly restated or appropriate disclosures have been made in the current period financial statements, the matter should in all cases be described in the auditor's report? \*

*Refer to question 16 in section G of the Consultation Paper.*

	Yes	Maybe	No	No particular view
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	Yes	Maybe	No	No particular view
<p>Description in the auditor's report when prior period financial statements that are misstated have not been amended and an auditor's report has not been reissued, but the corresponding figures have been properly restated or appropriate disclosures have been made in the current period financial statements. Refer to section G.</p>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>

37. In relation to question 36 above, please provide your reasons and where applicable, indicate what the benefits and drawbacks of such disclosures would be to you as a stakeholder, as well as any suggestions you may have.

*Max 4 000 characters.*

Disclosures regarding prior period errors are required by the accounting frameworks.

38. Where such disclosure (refer to question 36) is made in the auditor's report, whether mandated or not, do you believe that tailored descriptions of the audit procedures performed, and key observations made by the auditor regarding prior year material misstatements, would be useful in enhancing the understanding of how the auditor addressed the matter? \*

*Refer to question 17 in section G of the Consultation Paper.*

Very useful	Useful	Somewhat useful	Not useful	No particular view
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Very useful      Useful      Somewhat useful      Not useful      No particular view

Tailored descriptions of the audit procedures performed, and key observations made by the auditor regarding prior year material misstatements. Refer to section G.

                      

39. In relation to question 38 above, please provide your reasons and where applicable, indicate what the benefits and drawbacks of such disclosures would be to you as a stakeholder, as well as any suggestions you may have.

*Max 4 000 characters.*

N/A

40. Do you believe the disclosure of the threshold of unadjusted misstatements in the auditor's report would be useful in further enhancing transparency by auditors? \*

*Refer to question 18 in section H of the Consultation Paper.*

Very useful      Useful      Somewhat useful      Not useful      No particular view

Do you believe the disclosure of the threshold of unadjusted misstatements in the auditor's report would be useful in further enhancing transparency by auditors? Refer to section H.

                      

41. In relation to question 40 above, please provide your reasons and where applicable, indicate what the benefits and drawbacks of such disclosures would be to you as a stakeholder, as well as any suggestions you may have.

Max 4 000 characters.

A threshold for reporting gives no indication of the nature of the misstatements or the number of misstatements. There is no means for a user to apply the threshold in any meaningful way to the assessment of the audit or the financial statements.

42. In relation to the matters described in sections A, B, C, G and H in the Consultation Paper, if applicable, would you please indicate for which types of entities these disclosures should be made? Your response should be in the format set out below (tick where appropriate and provide your reasons, including benefits and drawbacks, in the comment box). \*

Refer to question 19 in section I of the Consultation Paper.

	All entities	PIEs only	Listed entities only	Others (Please explain in question 43 below)	Disclosure should not be made at all (Please explain in question 43)
Extending the disclosures of the Audit Scope. Refer to section A.	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Materiality. Refer to section A.	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Performance Materiality. Refer to section A.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Enhancing the disclosure of the audit effort related to Irregularities, including fraud. Refer to section B.	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Enhancing the disclosure of the audit effort related to Going Concern. Refer to section C.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>



	All entities	PIEs only	Listed entities only	Others (Please explain in question 43 below)	Disclosure should not be made at all (Please explain in question 43)
Auditor's report disclosures arising from Prior Year Misstatements. Refer to section G.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Disclosure of the reporting threshold unadjusted misstatements. Refer to section H.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

43. In relation to question 42 above, please provide your reasons and where applicable, indicate what the benefits and drawbacks of such disclosures would be to you as a stakeholder, as well as any suggestions you may have.

*Max 4 000 characters.*

Refer to comments in the relevant sections.

44. Other than those proposals discussed in sections A to I in the Consultation Paper, are there more matters that can be disclosed by auditors in the auditor's report for an audit of financial statements? \*

*Refer to question 20 in section J of the Consultation Paper.*

	Yes	Maybe	No	No particular view
More matters that can be disclosed by auditors in the auditor's report.	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>

45. In relation to question 44 above, please provide your reasons and where applicable, indicate what the benefits and drawbacks would be to you as a stakeholder, as well as any suggestions you may have.

*Max 4 000 characters.*

It may be relevant to make additional disclosures regarding independence. Users gain comfort in knowing the status of ethical issues, with an emphasis on independence. If for instance, an ethical issue arose which required consultations with management and others, this could be something important for the users to understand ie why did the audit firm and management assess that it remained appropriate for the firm to continue. This should be a rare occurrence and would be something so significant it required the input of various parties and specifically the approval of management. Items such as a conflict of interest. Disclosure of any safeguards would also be appropriate in these instances.

46. Should there be prescribed standards or a rule that will mandate additional disclosures in the auditor's report? \*

*Refer to question 21 in section J of the Consultation Paper.*

	Yes	Maybe	No	No particular view
Prescribed standards or a rule that will mandate additional disclosures in the auditor's report.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

47. In relation to question 46 above, please provide your reasons and where applicable, indicate what the benefits and drawbacks of such disclosures would be to you as a stakeholder, as well as any suggestions you may have.

*Max 4 000 characters.*

If the disclosures are voluntary I do not believe there will be a great uptake.

48. Is there a need to develop a structure or framework within which to accommodate currently envisaged but also future changes to auditor's report contents? \*

*Refer to question 22 in section J of the Consultation Paper.*

	Yes	Maybe	No	No particular view
A need to develop a structure or framework within which to accommodate currently envisaged but also future changes to auditor's report contents.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

49. In relation to question 48 above, please provide your reasons. Where applicable, indicate what the benefits and drawbacks of such disclosures would be to you as a stakeholder and explain what the elements of such a framework would be. Also provide any suggestions you may have.

*Max 4 000 characters.*