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Evaluasi Peran Audit Internal Sebagai Pencegah dan Pendeteksi *Fraud* pada PT XYZ

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Abstract: This study aims to evaluate the role of internal audit as a fraud prevention and detector at PT XYZ, using internal control framework based on the COSO 2013 Internal Control – Integrated Framework. This study is a case study with an evaluation type, with data collection through in-depth interviews and focus group discussions with five key informants involved in the company's operations and finances. The results of the study indicate that although PT XYZ has strengthened its internal control system by recruiting internal auditors, there are weaknesses in the transaction verification procedures that allow fraud to occur. The analysis also identified the need for improvements in control activities, especially related to ongoing investigations and supervision. Based on these results, this study recommends designing a more effective internal control system by strengthening transaction document checking procedures, integrating technology-based monitoring systems, and training for internal auditors to increase effectiveness in detecting and preventing fraud. These findings are expected to be a reference for strengthening internal audit practices in similar organizations, especially in the small and medium business sector.

Keyword: Internal Audit, Fraud, Internal Control, COSO.

INTRODUCTION

Fraud or cheating in business is a risk that can cause losses to an organization, both in terms of finances, operations and reputation. ACFE (2022) defines fraud as an act of deception that harms other people or organizations to gain benefits for oneself or a group. Fraud can appear in various forms, ranging from falsifying financial reports, misuse of company assets, data manipulation, to misuse of funds involving internal staff such as employees, managers, or even company executives, who have access to important data and assets. According to Zarlis (2018), several factors that often cause fraud include weak internal controls, lack of supervision, organizational culture that does not prioritize ethics, and financial pressure on individuals within the company. Without an adequate control and supervision system, a company will be more vulnerable to acts of fraud that can threaten the sustainability of its business.

Based on a report from the Association of Certified Fraud Examiners (ACFE) entitled *Asia-Pacific Occupational Fraud 2022: A Report to the Nations*, Indonesia is ranked fourth as the country with the highest number of fraud cases in Asia Pacific in 2022. Of the 23 fraud cases reported recorded in Indonesia, the majority were corruption cases (64%), followed by misuse of state and company assets (28.9%), and financial statement fraud (6.7%). This data reveals that Indonesia is still facing a number of major challenges in overcoming fraudulent practices. This is in accordance with the opinion of Sidabutar (2024), that various forms of fraud can occur with opportunities, pressure and rationalization in both the private sector and the public or government sector.

PT XYZ is a professional development institution that has long provided various training and certification programs to experts and professionals in their fields. Even though PT XYZ is a medium-sized MSME, the risk of fraud still exists. Every organization, regardless of type, form, scale of operations and activities, all has a risk of fraud (Widoretno, 2022). PT XYZ is incorporated as one of the companies providing competency-based training programs registered with the Banking LPP. PT XYZ contributes indirectly to the economy through developing workforce competencies, especially in the banking and other financial institutions.

PT XYZ also has a big responsibility to maintain the integrity and trust of employees and other external parties. According to Handoyo (2021), fraud prevention is considered effective if internal control is competent in designing adequate control structures and good practices in the implementation process. Therefore, PT XYZ needs an effective internal control system to prevent fraud, misuse of funds and other financial risks.

The COVID-19 pandemic which spread almost throughout the world in early 2020 changed work patterns in many companies, including the implementation of a work from home (WFH) policy for employees. However, this policy has an impact on the company's operational management, especially in the aspect of supervision and internal control, including PT XYZ. In 2021, several fraud cases emerged, including the misappropriation of honorarium funds that should have been given to external consultants and the purchase of personal items using company funds. This fraud case not only resulted in financial losses, it also damaged PT XYZ's image as a professional institution. This shows that the company's ineffective internal controls influence the occurrence of fraud. Widoretno (2022) also believes that the role of internal auditors in internal control is very important in preventing fraud.

In response to this incident, company management decided to strengthen the internal control system by recruiting an internal auditor. PT XYZ stakeholders hope that this internal audit can help the company prevent and detect fraud early. This is in accordance with the opinion of Singleton et al. (2020), which states that internal audit is an effective control mechanism for detecting and preventing fraud in small and large organizations. Internal audit plays a role in optimizing fraud prevention, control and investigation functions (Hikmah, 2023).

Since recruiting internal audit, PT XYZ management said that the company had not experienced fraud involving company employees for two years. This shows that internal audit plays an important role in ensuring the effectiveness of internal control. In line with research conducted by Maliawan et al. (2017), that internal audit and the effectiveness of internal control influence the prevention of fraud. However, even though these steps had been taken, a fraud case was revealed again in October 2023 in which the company's financial manager at that time had falsified receipts to misappropriate company funds amounting to 76 million rupiah for personal gain, which was initially done once, but because it was not detected, he continued the forgery for six months straight.

According to Arens et al. (2020), fraud often occurs when there are loose ends in the internal control system, especially if monitoring of transactions and supporting evidence is not carried out carefully. In the case of PT This shows that there are weaknesses in the procedures for checking and verifying transactions carried out by internal auditors. Citing the opinion of

Beasley et al. (2019), one of the main factors in detecting fraud is strict supervision of transaction documents and direct communication with transaction counterparties, which in this case was not carried out optimally by PT XYZ's internal auditors.

Not infrequently, employees who commit fraud feel that there is no strict supervision of their activities, so they commit fraud more boldly. This also poses a challenge for internal audit in detecting fraud committed by employees who have greater access to the company's financial systems and internal information. Based on research compiled by Albrecht et al. (2021), fraud in organizations with smaller structures, such as PT XYZ, often involves employees in strategic positions who have the ability to manipulate documents and reports.

In response to this case, PT XYZ finally prepared and implemented an SOP for the effectiveness of the company's internal control system. Himawan (2022) believes that fraud can be prevented with good internal control within the company. This shows proactive steps from management to improve the existing internal control system and minimize the possibility of fraud in the future. According to KPMG (2023), strengthening internal control, such as increasing audit access and transaction checking procedures, is a strategic step that can reduce the potential for fraud in the organization.

After one year has passed, questions arise regarding the effectiveness of internal audit in detecting and preventing fraud. This is because the role of internal auditors in small organizations such as PT XYZ is often constrained by limited human resources and the complexity of the internal control system that they need to manage. As stated by PwC (2022), continuous evaluation and improvement in the internal audit system is the key to preventing fraud, especially in organizations that have limited resources.

If you look at its duties and functions based on existing theory, internal audit does not function as a prevention and detection of fraud. However, internal audit plays an indirect role in preventing and detecting fraud by conducting supervision and providing recommendations to management to improve company procedures and policies, which have an impact on the effectiveness of the company's internal control system. This is the basis for researchers using the COSO 2013 internal control framework to evaluate the role of internal audit as a fraud prevention and detection at PT XYZ. This research is in line with the results of research conducted by Petrascu (2020) which concluded that all entities require internal audits for business efficiency in preventing and detecting fraud. This research is also in line with research related to fraud prevention and the effectiveness of internal control carried out by Hikmah (2023) with a research approach using regulations from POJK Number 39/POJK.03/2019 concerning anti-fraud strategies. The results of this research conclude that implementing minimal anti-fraud strategies can result in weaknesses in the company's internal control system.

Based on this, this research was conducted to evaluate the role of PT In addition, it is hoped that this research can provide solutions to increase the effectiveness of the existing internal control system, contribute to the development of internal audit practices in small and medium organizations, and strengthen fraud prevention and detection in the future.

METHOD

This research uses a case study method with a qualitative approach, which aims to analyze phenomena or events in depth through data obtained by researchers. Creswell (2007) in Patnaik & Pandey (2019) explains that case study research is the right approach if the researcher has a case that can be identified with existing limitations and tries to provide an in-depth understanding of the case. The object of this research is PT XYZ, using the COSO 2013 Internal Control Framework as a research evaluation tool. Researchers obtained approval to conduct research as well as approval to conduct interviews and focus group discussions with several related sources.

According to Creswell (2014), qualitative research involves more intense direct interaction than quantitative research. Primary data collected was the results of in-depth

interviews and focus group discussions from predetermined sources. Interviews were conducted with five sources whose daily operational activities are related to the company's financial activities, namely the head of the internal audit division, senior auditors, IT managers, financial managers, employees of the financial division. The focus group discussion was conducted with only one resource person, namely the main director of the company. In this process, the researcher held an open discussion with the sources to find out the condition of the company in 2023 and ensure the correctness of the information conveyed by the sources in the interview. The purpose of this interview is to obtain analysis results related to fraud prevention and detection through questions adapted from previous research. In determining interview questions, researchers compiled and processed a list of questions based on the five internal control components of the COSO 2013 Internal Control Framework, namely control environment; risk assessment; control activities; information and communication; and monitoring activities, as well as 17 principles from the five components which are used as indicators.

The stages of this research are the first by reducing the data obtained from interviews and focus group discussions. In this context, data related to evaluating the role of internal audit as fraud prevention and detection at PT XYZ is sorted and focused on the five main components of the COSO 2013 internal control framework. Then the researcher conducted a focus group discussion (FGD) with the main director to obtain information regarding the company's internal control in 2023. Apart from that, the FGD was also carried out with the aim of data triangulation, namely to ensure the credibility and confirmability of the data, namely the truth of the information conveyed by other sources in interview. Researchers select essential information, summarize and abstract so that only information that is relevant to fraud prevention and detection is retained to provide focus on the main aspects of internal audit as fraud prevention and detection. Then the researcher draws conclusions, where the researcher begins by identifying patterns, explanations, and cause-and-effect paths based on the data that has been collected and analyzed. The conclusion focuses on how evaluating the role of PT XYZ's internal audit using the five main components of COSO 2013 internal control contributes to the prevention and detection of fraud at PT.

RESULTS AND DISCUSSION

Internal audit in an organization has an important role in preventing and detecting fraud. Based on the COSO 2013 internal control framework, there are five main components that are interrelated and work together to ensure an effective internal control system in a company. By using these five components and the 17 principles in them, this evaluation will explore how internal audit at PT XYZ contributes to preventing and detecting fraud and increasing the effectiveness of its internal control system, as well as strategic steps that PT internal company.

Control Environment

PT XYZ's internal audit plays an important role in preventing and detecting fraud. This component is designed to create a foundation for good internal control by covering organizational culture, integrity, ethical values, as well as policies and managerial structures that support the implementation of internal control. Regarding the control environment component, the resource person said that management has established values and principles that encourage an anti-fraud culture throughout the organization.

This component has five principles, namely commitment to integrity and ethical values, supervision of the development and performance of internal control, delegation of authority and responsibility in the internal control process, commitment to competence, and enforcing accountability. Based on the existing evaluation results, in this control environment component, PT This company's SOP contains policies and procedures that regulate the company's operational activities with the aim of preventing and detecting fraud early. With this

SOP, the principles of monitoring the development and performance of internal control, the principles of delegating authority and responsibility in the internal control process, and the principles of enforcing accountability are running well. The organizational structure has improved with a clearer division of responsibilities, thus supporting better supervision. This change is in line with the view of COSO (2013), which states that a well-organized control environment creates the foundation for a successful internal control system. Two other principles need to be improved, namely the principle of commitment to integrity and ethical values and the principle of commitment to competence. PT However, in reality PT XYZ still accepts several employees based on relationships and does not go through an appropriate selection process. This shows that decisions made by management do not reflect integrity and ethical values and there is no guarantee of the employee's competence.

Risk Assessment

The risk assessment component in the internal control system aims to ensure that the organization can identify, analyze and manage risks that could hinder the achievement of objectives and operational sustainability. Setting clearly defined goals for risk identification and assessment is a crucial step in reducing the possibility of fraud in the company. This process ensures that the objectives set are aligned with company operations and involve all departments in efforts to manage fraud risk.

This component has four supporting principles. First, on the principle of setting goals for risk identification and assessment, PT XYZ management has not yet set goals for risk identification and assessment. Internal audit should provide recommendations to management for risk identification and assessment. In terms of the principle of risk identification and analysis, previously PT This shows that PT XYZ is starting to implement a comprehensive risk management approach, as suggested by Fraser et al. (2021), that a comprehensive risk assessment can help companies identify potential threats more effectively. On the principle of risk assessment for fraud, PT XYZ has not yet carried out a risk assessment for fraud. Internal audit should provide recommendations to management to carry out risk assessments for fraud properly in an effort to prevent fraud. On the principle of identifying and assessing changes that have an impact on the internal control system, from 2023 to 2024 it is known that PT XYZ has not identified and assessed changes that have an impact on the internal control system. Even though it is important for companies to implement this principle, implementing this principle can ensure that the organization proactively identifies and evaluates changes that can affect the effectiveness of the internal control system, so that it can make the necessary adjustments to maintain the continuity and effectiveness of control over emerging risks. It would be best for internal audit to provide advice to PT XYZ management to carry out identification and assessment of changes in risks that arise in an effort to prevent and detect fraud.

Control Activities

Control activities are an important component that aims to ensure organizational goals are achieved and reduce risks that could hinder their achievement. These activities include policies, procedures and actions implemented to prevent and detect potential risks, including fraud. With proper control, companies can ensure that operations run according to predetermined standards and minimize risks that could harm the organization.

This component has three principles, including the principle of developing control activities, the principle of developing control activities for technology, and the principle of implementing control activities. In terms of the principle of developing control activities, based on recommendations from management, PT towards disbursement of funds. Strengthening the control system is in accordance with research conducted by Arens et al. (2020), which shows that effective control of financial activities can reduce the potential for fraud. The development

of this system is also a form of PT Internal audit recommendations to management to prepare and implement company SOPs and build information systems are the right steps in preventing and detecting fraud.

Information and Communication

Information and communication are important elements in the COSO 2013 internal control system. This process ensures that relevant information can be conveyed appropriately to those who need it for effective decision making. With clear and organized communication, organizations can improve coordination and support better goal achievement.

In the information and communication component, there are three supporting principles, namely the principle of using relevant information, the principle of communicating information internally, and the principle of communicating with external parties. Based on the principle of using relevant information, previously PT XYZ did not have procedures governing transaction recording. However, now based on internal audit recommendations in preparing SOPs, management has prepared and implemented SOPs that regulate transaction recording procedures, so that the resulting data is expected to be more relevant. Therefore, it is easier for internal audit to detect fraud by seeing whether there are procedural deviations or not, or by ensuring whether the information produced by the system is relevant or not. In terms of internal communication principles, from 2023 to 2024 there will be no changes to internal communication of information, which is still carried out only through division heads. It is best for internal audit to provide recommendations to management to prepare SOPs that regulate that important information that needs to be conveyed internally to the company can be conveyed by management directly to each individual to prevent misinformation from occurring. In terms of the principle of external communication of information, PT This step supports the effectiveness of control, as stated by Jensen & Payne (2020), that technology-based information systems can increase speed and accuracy in managing data and minimize the risk of fraud.

Monitoring Activities

This component aims to monitor the effectiveness of the internal control system on an ongoing basis and make necessary improvements to keep the control system running well. This process involves periodic evaluation of the controls implemented to detect potential weaknesses or deviations. With ongoing monitoring, organizations can make necessary improvements to maintain integrity and achieve goals.

In the monitoring component there are two principles. The first is the principle of selection, development, implementation of activities and continuous evaluation. In 2023, internal audits are carried out annually, follow-up is less systematic. Meanwhile, in 2024 there will be improvements, namely internal audits are carried out every six months, with more structured follow-up, indicating that the frequency of audits carried out by PT XYZ's internal audit has increased, with more systematic and effective follow-up. Increasing the frequency of audits is important to maintain the effectiveness of the internal control system and ensure corrective actions are taken in a timely manner, as emphasized by Rittenberg et al. (2019) that regular and targeted monitoring is the key to successful implementation of the COSO 2013 Internal Control – Integrated Framework. This shows that internal audit functions not only as a fraud detector, but also as a monitor of the effectiveness of existing policies. This is in line with research by Langenmayr et al. (2023) who emphasize that continuous policy evaluation can identify weaknesses in the internal control system and enable companies to improve procedures that are less effective. However, based on the principle of evaluating control results separately, it is also known that internal audit has not maximized its duties because it did not carry out checks again after correcting existing errors, the same as in the previous year. This can increase the risk of fraud occurring in the future. Therefore, internal audit should make

improvements in the principles of evaluating control results, because this has a positive impact on preventing fraud.

Increasing the Effectiveness of the Internal Control System

In facing increasingly complex challenges in the business world, PT XYZ realizes the importance of having an effective internal control system to maintain operational continuity and mitigate various risks that may arise. A good internal control system not only functions to avoid potential fraud and errors, but also to ensure that all company operational activities are carried out in accordance with established policies and comply with applicable regulations. Therefore, PT XYZ continues to strive to improve the effectiveness of its internal control system through continuous evaluation and improvement.

Based on an analysis of PT Therefore, it is better for management to implement several strategies to increase the effectiveness of the company's control system. PT XYZ can improve the company's internal control by referring to the components and principles of internal control in the COSO 2013 internal control framework. Regarding the first component, namely the control environment, management still has weaknesses in its commitment to integrity and ethical values as well as the principle of commitment to competence. This is based on interview results which show that there are still several staff who are still working but have not previously gone through the appropriate selection process. This shows that there is no guarantee of the employee's competence. Apart from that, other employees can ask management how the competence of the employee is suitable, whether it meets the company's needs or not. Therefore, management needs to carry out a re-recruitment process for employees who have not previously gone through the recruitment process. The aim is to ensure that employee competency meets the company's needs and also to serve as an example for other employees that every decision and policy implemented by management is fair and objective, and applies to all levels of the company. Based on the risk assessment components, PT XYZ still has weaknesses in its four principles. On the principle of setting goals for risk identification and assessment, PT XYZ has not set goals for risk identification and assessment. Even though we have made efforts to minimize the risk of fraud by building an information system for the company internally. Therefore, it is best for management together with the company's internal audit to set goals and evaluate the company's strategic goals and targets periodically to ensure their suitability to the company's conditions. The aim is so that companies can carry out risk identification, assessment and analysis well. In terms of the principles of risk identification and analysis, PT XYZ has indeed made improvements in this regard, but not optimally. It is important for companies to identify and analyze risks at all levels of management. Risk analysis can help companies prioritize which risks need to be addressed first. Based on the principles of risk assessment for fraud, PT XYZ has not carried out a maximum risk assessment for fraud. To improve the company's internal control in this aspect, management should develop and update clear reporting policies and procedures that take into account the risk of fraud. In terms of the last principle of risk assessment, namely identifying and assessing changes that have an impact on the internal control system, PT XYZ has not yet identified and assessed changes that have an impact on the internal control system. Management should make adjustments to procedures and policies in the company's SOPs in accordance with changes that occur and existing findings. The aim is to anticipate changes in the company's external and internal environment that can affect the company's internal control.

In the information and communication component, PT XYZ still has weaknesses in the aspect of internal information communication. PT XYZ still conveys information only through division heads. In fact, more even communication across the organization increases employee engagement, giving them a better understanding of the company's direction. Additionally, better communication also allows for better coordination. Therefore, management should create more open communication channels, for example the company intranet, emails to each

individual, or create policies for weekly or monthly meetings to update relevant information. In the monitoring component of the monitoring activity component, PT XYZ still has weaknesses in the principle of evaluating control results separately. From the results of interviews, it is known that PT In fact, having a second line of defense is important in a company's operational activities to ensure that the policies and procedures implemented by the organization are effective, help detect and reduce risks before they become major problems, and support the first layer (operational) in maintaining the integrity and performance of the organization. Therefore, it is best for management to add a second line of defense by conducting monthly reviews of large transactions and discussing controls with the team or implementing a whistleblowing system.

CONCLUSION

From the explanation in the Results and Discussion above, it can be concluded that internal audit has a role as a fraud prevention and detection by strengthening PT XYZ's internal control system. This is in line with the research results of Fachruddin (2021), that internal audit has an important role in detecting and preventing fraud. Even though PT There are still eight principles in the four main components of internal control that are important for management to pay attention to improving. In this case, internal audit has an important contribution by providing recommendations and assisting management in improving the effectiveness of the internal control system. Apart from that, management needs to be more proactive in responding to changes and strengthening monitoring by adding a second line of defense. Overall, continuous improvement and evaluation of the internal control system will improve risk management and minimize the potential for fraud at PT XYZ.

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