

# RAMAPO COLLEGE OF NEW JERSEY

## BOARD OF TRUSTEES COMMITTEE CHARTER

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### **I. Function**

The standing committees and the ad hoc committees of the Board of Trustees (“Board”) shall study matters within their jurisdiction and shall make recommendations to the Board regarding such matters.

The jurisdiction of the committees shall include the matters set forth below and such other matters as the Board shall assign from time to time, with emphasis on the strategic implications of those matters and their impact on the College’s mission. Each committee shall establish an annual planner which may set forth in greater detail the specific responsibilities and tasks of the committee. To facilitate comprehensive understanding of the matters before them, the committees may collaborate as needed.

The Committee Charter shall be reviewed and revised, as appropriate, by the Board and shall be maintained in accordance with NJ Rev Stat § 18A:64-6 (2021) and NJ Rev Stat § 18A:3B-48,58,59,60 (2021).

### **II. Membership of Committees**

The Chair of the Board shall annually make trustee committee assignments, including the appointment of committee chairs, from among the voting members of the Board.

The Chair of the Board shall serve as ex officio on each committee so long as participation in Committee deliberations does not constitute a quorum of the Board. The President shall serve as ex officio and without vote on each committee.

In consultation with the President, the committee Chair shall determine the administrative positions assigned to each committee.

The Student Trustee shall be appointed to at least two of the standing committees (other than the Executive/Judicial Committee and the Nominations and Governance Committee) and, in the absence of the Student Trustee, the Alternate Student Trustee may participate in, and vote at, committee meetings to the same extent as the Student Trustee.

The Student Government Association, Faculty Assembly, and the Ramapo Staff Association may annually name non-voting representatives to the Audit Committee (AC); the Resources Committee (Resources); the Mission Fulfillment Committee (MFC), and ad hoc committees

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(as appropriate). Such representatives need not be the same persons who are selected as non-voting representatives to the Board and each such person may participate in, but not vote at, committee meetings to the same extent as the non-voting representatives to the Board. Participation by the Student Government Association in the Resources Committee will be limited to non-personnel matters.

### III. Committee Charges

#### *A. Executive /Judicial Committee (EJC)*

The EJC is established by the Board of Trustees in accordance with NJ Rev Stat § 18A:3B-58 (2013). The primary purpose of the Committee shall be to consider and advise the Board on:

- § Matters related to strategic planning and other significant issues that transcend the jurisdiction of other committees;
- § Board organization and operation;
- § Presidential evaluation and compensation;
- § College action on controversies and disputes; and
- § Other matters at the discretion of the chair of the Board or upon referral to the EJC by the President, Board, or one of the other standing committees.

To the extent permitted by law, the Executive/Judicial Committee may take action on behalf of the Board on any emergent matter requiring an immediate decision between regularly scheduled meetings. At the next regular meeting of the Board, the Executive/Judicial Committee shall report its decisions to the full Board. Any three members of the Executive/Judicial Committee shall constitute a quorum thereof.

The voting membership of the EJC includes the Chair, Vice Chair, Treasurer, the Chairs of any standing committees established by the Board, and such other voting members as may be appointed by the Board.

#### *B. Ad Hoc Committees*

Ad hoc committees may be created and disbanded by the Chair of the Board. Each ad hoc committee shall cease to exist upon completion of its assignment.

#### *C. Audit Committee (AC)*

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### Committee Purposes and Function:

The Ramapo College Audit Committee is established by the Board of Trustees and in accord with NJ Rev Stat § 18A:3B-48 (2013). The primary purpose of the Committee is to assist the Board in fulfilling oversight responsibilities of:

- i. the financial reporting process and the integrity of the College's financial statements,
- ii. compliance with legal and regulatory requirements, and its compliance with the applicable code of conduct,
- iii. the independent auditors' qualifications, independence and performance,
- iv. the system of internal controls and performance there under, and oversight of Whistle Blower policy

The function of the Audit Committee is oversight. The management of the College is responsible for the preparation, presentation and integrity of the College's financial statements and for the effectiveness of internal controls over financial reporting. Management is responsible for maintaining appropriate accounting and financial reporting principles and policies and internal controls and procedures that provide for compliance with accounting standards and applicable laws and regulations.

The independent auditors are responsible for planning and carrying out a proper audit of the College's annual financial statements, annually reviewing (but not auditing) management's assessment of the effectiveness of internal controls over financial reporting, and other procedures. In fulfilling their responsibilities under this Charter, it is recognized that members of the Audit Committee are not full-time employees of the College and are not, and do not represent themselves to be, performing the functions of auditors or accountants. As such, it is not the duty or responsibility of the Audit Committee or its members to conduct "field work" or other types of auditing or accounting reviews or procedures or to set auditor independence standards.

The independent auditors shall submit to the Audit Committee annually a formal written statement (the "Auditors' Statement") describing: the auditors' internal quality-control procedures; any material issues raised by the most recent internal quality-control review or peer review of the auditors, or by any inquiry or investigation by governmental or professional authorities, within the preceding three years, respecting one or more independent audits carried out by the auditors, and any steps taken to deal with any such issues; and (to assess the auditors' independence) all relationships between the independent auditors and the College, including each non-audit service provided to the College and at least the matters set forth in Independence Standards Board No. 1.

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The independent auditors shall submit to the Audit Committee annually a formal written statement of the fees billed in each of the last two fiscal years for each of the following categories of services rendered by the independent auditors:

- (i) the audit of the College's annual financial statements and the reviews of the financial information and data and services that are normally provided by the independent auditors in connection with engagements;
- (ii) the audit of federal financial assistance and state grants and contracts as required under U. S. OMB Circular A-133 and State of New Jersey OMB Circular 04-04;
- (iii) assurance and related services not included in clause (i or ii) that are reasonably related to the performance of the audit or review of the College's financial statements and financial information and data, in the aggregate and by each service;
- (iv) all other products and services rendered by the independent auditors, in the aggregate and by each service.

### Committee Membership:

The Audit Committee of Ramapo College shall be comprised of no fewer than two (2) members plus a committee chair appointed by the Chair of the Board of Trustees, each of whom the Board shall have determined has no material relationship with the College and is otherwise "independent" under the rules of the New York Stock Exchange, Inc. and Rule 10A 3 under the Securities Exchange Act of 1934. The Board shall have also determined in the exercise of its business judgment that each member is financially literate.

The President and the senior Financial Officer shall serve as ex-officio non-voting members of the Audit Committee. Further, the Board shall name a Recording Secretary to the Committee who is not a member of the Board of Trustees.

### Committee Duties and Responsibilities:

To carry out its purposes, the Audit Committee shall have the following duties and responsibilities:

1. with respect to the independent auditors,
  - (i) to be directly responsible for the selection, appointment, termination, compensation, retention and oversight of the work and scope of the independent auditors (including the resolution of disagreements between management and the independent auditors regarding financial reporting), who shall report directly to the Audit Committee;
  - (ii) to be directly responsible for the appointment, termination, compensation, retention and oversight of the work of any other public accounting firm engaged for the purpose of preparing or issuing an audit report or to perform audit, review or attestation services, which firm shall also report directly to the Audit Committee;

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(iii) to pre-approve, or to adopt appropriate procedures to pre-approve, all audit and non-audit services to be provided by the independent auditors;

(iv) to ensure that the independent auditors prepare and deliver annually an engagement letter, as well as discuss any relationships or services that may impact the quality of the audit, and confirm annually their independence of the college;

(v) to obtain from the independent auditors in connection with any audit a timely report relating to the College's annual audited financial statements describing all critical accounting policies and practices used, all alternative treatments within generally accepted accounting principles for policies and practices related to material items that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditors, and any material written communications between the independent auditors and management, such as any "management" letter or schedule of unadjusted differences;

(vi) to review and evaluate the qualifications, performance and independence of the independent auditors;

(vii) to discuss with management whether there should be, and the timing and process for implementing, rotation of audit engagement partners, and consider whether there should be regular rotation of the audit firm itself;

(viii) to take into account the opinion of management in assessing the independent auditors' qualifications, performance and independence (including obtaining survey feedback from Audit Committee members and management); and

(ix) to review and approve any hiring of employees or former employees of the independent auditor.

### 2. with respect to internal audit controls,

(i) to review with management management's evaluation and assessment of the existence and adequacy of internal controls as critical risk management tools;

(ii) to review with the independent auditors management's evaluation and assessment of internal controls;

(iii) to advise management that the Audit Committee is to receive summaries of and, as appropriate, all significant reports to management and the independent auditors regarding audits of the College's operations, reports of significant findings and recommendations, management's action plans, and progress and performance under those plans;

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(iv) to advise management that the Audit Committee be informed by the internal and external auditors about fraud, illegal acts, deficiencies in internal controls and other audit –related matters; and

(v) review which aspects of internal control and compliance procedures are being tested annually by internal and external auditor.

3. with respect to accounting principles and policies, financial reporting and internal controls over financial reporting,

(i) to advise management and the independent auditors that they are expected to provide to the Audit Committee a timely analysis of significant issues and practices relating to accounting principles and policies, financial reporting and internal controls over financial reporting;

(ii) to consider any reports or communications (and management’s responses thereto) submitted to the Audit Committee by the independent auditors required by or referred to in Auditor’s Communication with Governance 2083 AU Section 380, as it may be modified or supplemented, or other professional standards;

(iii) to meet with management, the independent auditors and, as appropriate, the Chief Financial Officer, internal auditor, and the Controller:

§ to discuss the scope of the annual audit;

§ to discuss the annual audited financial statements, related footnotes and other financial information and data, including “Management’s Discussion and Analysis”;

§ to discuss any significant matters arising from any audit, including any audit problems or difficulties, whether raised by management or the independent auditors or others, relating to the College’s financial statements, and any accounting adjustments arising from the audit that were noted or proposed by the auditors but were passed (as immaterial or otherwise);

§ to discuss any difficulties the independent auditors encountered in the course of the audit, including any restrictions on their activities or access to requested information and any significant disagreements with management;

§ to discuss any “management” or “internal control” letter issued, or proposed to be issued, by the independent auditors;

§ to review the form of opinion the independent auditors propose to render to the Board; and

§ to discuss, as appropriate: (a) any major issues regarding accounting principles and financial statement presentations, including

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any significant changes in the College's selection or application of accounting principles, and major issues as to the adequacy of the College's internal controls and any special audit steps adopted in light of material control deficiencies; (b) analyses prepared by management and/or the independent auditors setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including analyses of the effects of alternative GAAP methods on the financial statements; and (c) the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements of the College;

(iv) to inquire of management as to the existence of any significant deficiencies or material weaknesses in the design or operation of internal controls over financial reporting which are reasonably likely to adversely affect the College's ability to record, process, summarize and report financial information, and as to the existence of any fraud, whether or not material, that involves management or others who have a significant role in the College's internal controls over financial reporting;

(v) to discuss guidelines and policies governing the process by which management assesses and manages exposure to risk, and to discuss major financial risk exposures and the steps management has taken to monitor and control such exposures;

(vi) to discuss with counsel any significant legal, compliance or regulatory matters that may have a material effect on the financial statements or the College's business, financial statements or compliance policies, including material notices to or inquiries received from governmental bodies or agencies;

(vii) to establish procedures for the receipt, retention and treatment of complaints received by the College regarding accounting, internal accounting controls or auditing matters, and for the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters, and review the nature and disposition of all such reported matters.

#### 4. with respect to reporting and recommendations,

(i) to prepare and issue the evaluation required under "Performance Evaluation" below; and

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(ii) to report its activities to the full Board of Trustees on a regular basis and to make such recommendations with respect to the above and other matters as the Audit Committee may deem necessary or appropriate.

5. with respect to internal audit function,

(i) to determine that the College has the appropriate structure to carry out its internal audit responsibilities effectively;

(ii) to evaluate the effectiveness, independence and qualifications of internal audit personnel;

(iii) to review and approve the annual internal audit plan as recommended by management or internal audit personnel based upon a comprehensive audit assessment;

(iv) to receive and act upon the reports presented by internal audit personnel; and

(v) to concur in the appointment, replacement or dismissal of internal audit personnel.

6. with respect to other responsibilities,

(i) to review the College's Conflict of Interest, Code of Professional Responsibility, and Whistleblower policies;

(ii) to ensure appropriate disclosure of related party transactions; and

(iii) to review and update as necessary the Audit Committee Charter.

Committee Operations:

The Audit Committee shall meet periodically (e.g. three to four times a year as outlined in the Audit Committee Planner, to discuss with management the annual audited financial statements and other financial information and data, as applicable. A majority of the members of the Committee will constitute a quorum for the transaction of business. The Audit Committee shall meet separately and periodically with management and the independent auditors in separate executive session to discuss any matters that the Audit Committee or any of those persons or firms believes should be discussed privately. The Audit Committee may request any officer or employee or counsel or independent auditors to attend a meeting of the Audit Committee or to

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meet with any members of, or consultants to, the Audit Committee. Members of the Audit Committee may participate in a meeting of the Audit Committee by means of conference call or similar communications equipment by means of which all persons participating in the meeting can hear each other.

The Audit Committee may, in its discretion, delegate to one or more of its members the authority to pre-approve any audit or non-audit services to be performed by the independent auditors, which approvals shall be reported, for informational purposes, to the Audit Committee at its next meeting.

### Committee Resources and Authority:

The Audit Committee shall have the resources and authority appropriate to discharge its duties and responsibilities and conduct its operations, including the authority to select, retain, terminate, and approve the fees and other retention terms of special or independent counsel, accountants or other experts and advisors, as it deems necessary or appropriate, with approval of the Board of Trustees. The College shall provide for appropriate funding, as determined by the Audit Committee, and as approved by the Board of Trustees in its capacity as a committee of the Board, for payment of:

- (i) Compensation to the independent auditors and any other public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the College;
- (ii) Compensation of any advisers employed by the Audit Committee;  
and
- (iii) Ordinary administrative expenses of the Audit Committee that are necessary or appropriate in carrying out its duties.

### Committee Performance Evaluation:

The Audit Committee shall prepare and review with the Board of Trustees an annual performance evaluation of the Audit Committee, which evaluation shall compare the performance of the Audit Committee with the requirements of this charter. The performance evaluation shall also recommend to the Board of Trustees any improvements to the Audit Committee's charter deemed necessary or desirable by the Audit Committee. The performance evaluation by the Audit Committee shall be conducted in such manner as the Audit Committee deems appropriate. The report to the Board of Trustees may take the form of a written report by the Audit Committee or an oral report by the Chair of the Audit Committee or any other member of the Audit Committee designated by the Audit Committee.

### *D. Resources Committee (Resources)*

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The Resources Committee shall have the primary purpose of overseeing the College's human, capital and financial resources to promote sustainability in accordance with NJ Rev Stat §18A:3B-59 (2013) and in furtherance of the College's mission. To fulfill this charge, the Committee's responsibilities shall include, without limitation:

- Overseeing all aspects of the College's fiscal operation and fiscal viability, including financial policies, operating and capital budgets, priority spending plans, and tuition and fee schedule;
- Considering and reviewing the overall operations of the Operational Integration Core and the Fiscal Health Core;
- Reviewing matters related to the campus infrastructure, technology, and physical environs;
- Assisting the Board in matters pertaining to compensation policies, labor relations, and personnel;
- Maintaining an environment at the College that attracts and retains people of high capability, commitment, and integrity, and promotes diversity, sustainability, and inclusion; and
- Monitoring progress in growing a campus culture which welcomes and supports diversity, sustainability, and equity.
- Monitoring state-wide and/or legislative matters pertaining to higher education finance.

The Chair of the Resources Committee shall have accounting or related financial management expertise, and the Board shall make efforts to ensure that a majority of the members of the Committee have expertise or experience in one or more of the following areas: accounting, financial management, business management, human resources, labor relations, and capital resource management.

### **E. *Mission Fulfillment Committee (MFC)***

The MFC shall have the primary purpose of assisting and advising the Board on all matters related to the academic mission, educational programs, student well-being, student success, and institutional development. This responsibility shall include, without limitation:

- Ensuring the integrity of the College's academic and student affairs;
- Considering and reviewing the overall operations of the Teaching and Learning Core, the Student Well-being Core, and the Outreach and Engagement Core;
- Monitoring metrics of educational outcomes and student success;
- Working collaboratively with the Ramapo College Foundation to advance fundraising efforts, strategic partnerships, and alumni engagement;
- Reviewing fundraising priorities for the College and assisting the President and Board with fundraising initiatives;
- Supporting outreach efforts to various constituencies, including alumni, parents, legislators, corporate partners, foundations, friends, and the media; and

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- Monitoring state-wide and/or legislative initiatives pertaining to student success and well-being.

### *F. Nominations & Governance Committee (NGC)*

Established in accordance with NJ Rev Stat § 18A:3B-60 (2013) and NJ Rev Stat § 18A:3B-62 (2013), the NGC shall have the primary purpose of assisting the Board in matters pertaining to Board governance. In fulfilling this charter, the Committee will promote a fully engaged, knowledgeable, and strategically oriented Board.

The NGC's responsibilities shall include, without limitation:

- Overseeing matters directly affecting the Board's governance of the institution.
- Periodically reviewing the Board By-laws and the Committee Charter to determine if updates are needed and, if so, making recommendations to the Board.
- Nominating a slate of officers for recommendation to the Board at its annual meeting.
- In consultation with the President, (a) identifying the Board's need for members, (b) establishing qualification criteria that are consistent with the statutory responsibilities of the Board and the Board's bylaws, and are tailored to the institutional mission and culture, (c) identifying, screening, and referring proposed candidates for the Board to consider in making its recommendations to the Governor on potential new members. In carrying out this responsibility, the NGC shall seek individuals with skills complementary to the range of expertise among existing members. Potential members shall be of diverse backgrounds.
- Implementing and overseeing an orientation program for newly-appointed trustees which, through training sessions and appropriate reference materials, provides an understanding of the Board's fiduciary role, practices, culture, ethical requirements, and function in relation to other college constituencies.
- Seeking training and development opportunities for trustees to keep current on best practices and issues in higher education.
- Periodically conducting the Board's self-evaluation.

## IV. Committee Roles and Procedure

Committee meetings shall be convened by committee Chairs. Notice of said meetings and agendas will be posted five days in advance, with copies sent, to the extent practicable, to committee members and representatives.

Committee Chairs shall develop committee meeting agendas in collaboration with the President and/or the President's designee. Where necessary and to the extent permitted by law, committee Chairs may reserve a portion of the meeting agenda for discussion in closed session of the committee's Trustee members. It is the responsibility of committee Chairs to facilitate

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strategic discussion, request additional information as appropriate within the bounds of the Board's governance role, and promote efficient committee operations.

Committee meetings will ordinarily include a period at which student, faculty, and staff representatives will be invited to participate. Non-voting representatives and staff attendees are encouraged to participate in open committee discussions. To the extent permitted by law, disposition of agenda items may be determined by voting members of the committee by majority vote in closed session with the President.

Staff members with appropriate administrative responsibilities will be assigned by the College President to work with each of the committees and to assist the committee Chairs in the development of committee agendas and reports.

The recommendations of a committee shall be voted upon by said committee for advancement to the full Board. Where appropriate, the committee shall recommend that decision items be consolidated in a consent agenda for action by the full Board.

### **V. Committee Reports and Minutes**

Minutes of each committee meeting shall be prepared and distributed to the Board with the agenda for each Board meeting.

The minutes shall set forth the committee recommendations, the committee vote on each recommendation, and, to the extent practicable, a summary of the reasons for each recommendation and any countervailing considerations.

Minutes of the Executive/Judicial Committee shall identify all actions taken by the EJC on behalf of the full Board, the committee vote on each action, and, to the extent practicable, a summary of the reasons for each action and any countervailing considerations.

The Chair of any committee and any dissenting members may prepare reports to the Board on any recommendation or action.

For good reason (including, without limitation, emergencies), committee reports may be presented orally at Board meetings, but consideration of such reports and/or Board action on recommendations embodied therein may be deferred to a subsequent Board meeting at the discretion of the Chair of the Board unless the Board by majority vote, shall decide otherwise.

### **VII. Committee Meeting Dates**

Except for emergencies, Board committee meetings shall, to the extent practicable, be held on dates different from the dates of the regular Board meetings to allow more time for

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comprehensive discussion among assigned committee members, as well as to allow for engagement from non-voting representatives.

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