TO: Chief Financial Officer

FROM: Assistant Inspector General for Auditing


The Office of Inspector General (OIG) has completed an audit of the Federal Emergency Management Agency (FEMA) mission assignments for Hurricane Katrina disaster relief. The President’s Council on Integrity and Efficiency (PCIE) Homeland Security Roundtable was established to coordinate reviews from Offices of Inspector General auditing Federal relief efforts in the aftermath of Hurricane Katrina. In conjunction with the PCIE, NASA OIG reviewed NASA’s Hurricane Katrina relief efforts. In two prior reports, we addressed NASA’s emergency preparedness plans and its processes for estimating and expending direct costs related to Hurricane Katrina relief efforts. This report focused on NASA’s accounting for reimbursable costs for Hurricane Katrina disaster relief efforts authorized by FEMA. We reviewed NASA’s accounting for FEMA funding authorizations totaling $541,500 for four reimbursable mission assignments. We also reviewed NASA’s accounting for funds related to a $12.6 million FEMA funding authorization to NASA for an interagency agreement. (See Enclosure 1 for details on the audit’s scope and methodology.)

Executive Summary

We found that NASA had properly accounted for funding related to the $12.6 million interagency agreement. NASA also properly accounted for one of the reimbursable mission assignments that incurred costs. One reimbursable mission assignment did not incur any costs and was closed. For the two remaining mission assignments that incurred costs, those costs were improperly accounted for as direct costs. Also, the mission assignments’ costs were not separately tracked and were allowed to exceed the funding authorization amount. This occurred primarily because Headquarters personnel did not follow NASA’s guidance for establishing separate work breakdown structure (WBS)


2 A mission assignment is a work order used by FEMA to support Federal operations in the event of a Stafford Act major disaster declaration. It orders immediate, short-term emergency response assistance when an applicable state or local government is overwhelmed by the event and lacks the capability to perform, or contract for, necessary recovery work.
codes\textsuperscript{3} for reimbursable projects. Instead, Headquarters personnel followed NASA guidance for tracking direct costs for Hurricane Katrina efforts. In addition, NASA did not provide monthly progress reports, as required by FEMA, until September 2006. Stennis and Headquarters personnel did not comply with FEMA’s guidance because they were unfamiliar with FEMA mission assignment requirements and had difficulty coordinating with FEMA points of contact. As a result, NASA lost visibility over the costs for two of the reimbursable mission assignments and exceeded the FEMA funding authority by approximately $1.7 million. NASA sought and obtained reimbursement of $1.3 million after this office inquired as to the accounting for the funding for mission assignments. However, NASA could not provide separated costs to recoup the remaining $700,000 for these two mission assignments prior to expiration of FY 2005 funds. Hence, these funds were unavailable to support Space Shuttle Program requirements.

In our May 14, 2007, draft of this memorandum, we recommended that the Chief Financial Officer ensure that Headquarters Project Officers use reimbursable project WBS codes to account for cost incurred in support of FEMA mission assignments, rather than direct cost codes. We also recommended that the Chief Financial Officer ensure Headquarters and Center Project Officers are aware of and comply with FEMA’s mission assignment requirements to provide monthly progress reports that include cost and billing data.

Management concurred with both recommendations and their planned actions are responsive (see Enclosure 2). The recommendations are resolved and will be closed upon completion and verification of management’s corrective action.

**Background**

Hurricane Katrina made landfall near Miami, Florida, on August 25, 2005, and on the Gulf Coast at the Louisiana/Mississippi border August 29. Hurricane damage at the Stennis Space Center (Stennis) in Mississippi and the Michoud Assembly Facility in Louisiana was sufficient to disrupt normal operations for more than 2 months. Thousands of people were displaced and hundreds of homes were destroyed as a result of the storm. On August 27, 2005, the President declared a state of emergency and gave FEMA, under the authority of the Stafford Act,\textsuperscript{4} the responsibility to coordinate all disaster-relief efforts, including the efforts of state and local governments, nongovernmental organizations, and Federal agencies, including NASA. To coordinate program management activities at NASA Centers and sites involved in Katrina recovery operations, NASA established the Hurricane Katrina Recovery Team at Headquarters. The team was composed of personnel from several offices at Headquarters, including the Office of the Chief Financial Officer (OCFO). OCFO was responsible for developing and implementing financial management controls and tracking financial performance.

\textsuperscript{3} A WBS project code is used to track project costs. A WBS code can be divided into different levels that can be used to identify reimbursable projects.

\textsuperscript{4} An Act passed by Congress to provide an orderly and continuous means of assistance from the Federal Government to state and local governments in carrying out its responsibilities to alleviate suffering and damages resulting from a disaster.
associated with $100 million of FY 2005 appropriated Space Shuttle Program funds NASA allotted to support its Hurricane Katrina recovery efforts. Of the $100 million, NASA set aside $80 million for direct obligations and reserved $20 million for reimbursable efforts.

**Disaster-Related Reimbursable Agreements, Assignments, and Funding.** NASA entered into an interagency agreement with FEMA and also received four FEMA mission assignments.

- The interagency agreement required Stennis to provide housing to hurricane victims eligible for FEMA housing assistance and provide a mechanism for payment of specific, allowable housing costs. Stennis used an existing contract managed by the Air Force Civil Engineering Support Agency (AFCESA) to award a contract (Task Order 5358) to establish the Bay St. Louis Trailer Park. In October 2005, FEMA provided funding authorization of $12.6 million to NASA to support this effort, and the period of performance was from October 2005 through March 2007.

- One mission assignment was issued directly to Stennis. It was for NASA to be reimbursed for damages resulting from establishing the FEMA Operations Staging Area at Stennis. Reimbursement was to cover costs incurred for environmental clean up of diesel and oil stains, road repair, and replacing carpets. FEMA authorized NASA to expend $200,000 to fund this effort, and the period of performance was from November 2005 through March 2006.

- A second mission assignment issued directly to Stennis was to establish FEMA’s Region 4 Regional Response Coordination Center operations staging area at Stennis. The mission assignment provided for use of a NASA facility to house state emergency workers and vehicles and for FEMA to pay for overtime and administrative costs related to NASA establishing the staging area. FEMA authorized NASA to expend $50,000 to fund this effort, and the period of performance covered was August 2005 through September 2005.

- A third mission assignment was issued to Headquarters. The mission assignment was for NASA to provide the assistance necessary to support NASA employees willing to deploy as volunteers for a 2-week minimum field assignment to serve in a variety of positions in FEMA’s Volunteers Program. This mission assignment provided that NASA would be reimbursed for administrative costs including overtime, travel, and per diem for permanent NASA personnel. The mission assignment did not provide reimbursement for the salaries of the NASA volunteers. FEMA authorized NASA to expend $200,000 for this mission assignment, and the period of performance was September 5 through 30, 2005.

- A fourth mission assignment was also issued to Headquarters. The mission assignment was for NASA to provide personnel to fill contracting officer’s technical representative and technical monitor positions in support of FEMA’s Individual Assistance-Technical Assistance Contracts (IA-TAC) Program.
FEMA authorized NASA to expend $91,500 to fund this effort, and the period of performance covered was February 2006 through April 2006.

In June 2006, in an effort to deobligate Disaster Relief funding, the Department of Homeland Security (DHS), on behalf of FEMA, asked the OIGs auditing Federal relief efforts in the aftermath of Hurricanes Katrina, Rita, and Wilma to identify mission assignment funding at their respective agencies that could be deobligated. FEMA noted that, with few exceptions, the mission assignment tasks related to the Hurricanes should have been completed by the agencies and final billings and notification about appropriate deobligations and closeouts should have been submitted to the FEMA Disaster Finance Center or the FEMA Project Officers. DHS provided the OIGs a schedule that listed each mission assignment, the funding authorization amount, and the amount billed to FEMA as of May 2006. The schedule indicated that NASA had no billings as of May 2006 in connection with the FEMA mission assignments issued. In response to FEMA's request, we informed DHS in July 2006 that NASA had actually incurred costs of approximately $2 million in support of the four mission assignments.

**NASA Properly Accounted for Funding Related to the Interagency Agreement**

In October 2005, Stennis entered into an interagency agreement with FEMA to develop and manage a trailer park for housing hurricane victims—the Bay St. Louis Trailer Park. Using the interagency agreement, FEMA provided funding authorization of approximately $12.6 million to NASA. The funding authorization consisted of $11.7 million for trailer park site preparation and installation costs, $336,000 for the land lease agreement, and $544,000 for Stennis personnel costs for permanent and temporary personnel assigned to perform services under the interagency agreement. The interagency agreement directed NASA to bill and receive reimbursement from FEMA through the Intra-Governmental Payment and Collection (IPAC\(^5\)) system.

Stennis accepted FEMA's funding authorization as a reimbursable effort and obligated $9 million of NASA appropriated funds to authorize AFCESA to build the trailer park using an existing contract with the Readiness Management Support Company. In April 2006, AFCESA returned NASA’s funding authorization of $9 million because Stennis was not involved in site preparation and installation for the trailer park. FEMA also amended the interagency agreement to remove NASA as the administrative agency and assumed the role of administrative agency providing the funding directly to AFCESA. In August 2006, Stennis returned FEMA’s funding authorization of $11.7 million for the trailer park site preparation and installation costs.

As part of the interagency agreement, Stennis also entered into a land lease with Hancock Consultants with an estimated value of $336,000 for a trailer park site. Stennis made the monthly lease payments, through February 2007, for a total of $252,000, and received monthly reimbursement from FEMA through the IPAC system. On March 1, 2007, Stennis terminated the land lease with Hancock Consultants for the trailer park site and

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\(^5\) The IPAC system is a Treasury Department system that allows one Government agency to bill and collect from another Government agency electronically.
returned FEMA’s funding authorization for the remaining $84,000 for the land lease and the $544,000 for Stennis personnel costs for permanent and temporary personnel assigned to perform services under the interagency agreement.

**NASA’s Accounting for Mission Assignment Costs Was Inconsistent and Inaccurate and Reporting Was Untimely**

There were four reimbursable mission assignments. NASA properly accounted for the mission assignment costs related to damages resulting from establishing the Operations Staging Area at Stennis. One other mission assignment—the Region 4 Regional Response Coordination Center—did not incur any costs and was closed. For the other two, however—the Volunteers Program and the IA-TAC Program—costs were not properly accounted for or separately tracked. In addition, NASA did not submit monthly progress reports for any of the mission assignments, as required by FEMA, until September 2006.

For all four FEMA mission assignments, costs incurred and billed as of March 2007 are shown in Table 1.

<table>
<thead>
<tr>
<th>FEMA MA Description (NASA Point of Contact)</th>
<th>FEMA Funding Authorization</th>
<th>Costs Incurred as of September 14, 2006</th>
<th>Costs Billed to FEMA as of March 29, 2007</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operations Staging Area (Stennis)</td>
<td>$200,000</td>
<td>$0</td>
<td>$17,023</td>
</tr>
<tr>
<td>Region 4 Regional Response Coordination Center (Stennis)</td>
<td>50,000</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>FEMA Volunteers Program (Headquarters)</td>
<td>200,000</td>
<td>1,970,113</td>
<td>583,846</td>
</tr>
<tr>
<td>Individual Assistance-Technical Assistance Contracts Program (Headquarters)</td>
<td>91,500</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$541,500</strong></td>
<td><strong>$1,970,113</strong></td>
<td><strong>$1,288,675</strong></td>
</tr>
</tbody>
</table>

*a UPN 095-08 is the eighth category of the unique project number OCFO personnel established under the Space Shuttle program to track NASA’s direct costs incurred in relation to Hurricane Katrina relief efforts.

*b Stennis has obligated the remaining $182,977 to its facilities support contractor, Mississippi Space Services (Contract No. NAS13999030), to complete the FEMA Operations Staging Area repairs.

*c This amount includes commingled incurred costs for the two mission assignments for which Headquarters was the point of contact.

**Operations Staging Area.** NASA properly accounted for costs incurred for repairing the Operations Staging Area at Stennis. To track costs incurred for this mission assignment, Stennis established a separate reimbursable project WBS code in the NASA
Core Financial System. Stennis incurred costs of $17,023 for utility repairs and tracked the cost under reimbursable project WBS code 664649.01.09.FEM2. Instead of submitting monthly progress reports, Stennis mailed a $17,023 utility repair bill for costs incurred between October 31 and November 30, 2005, to the FEMA point of contact in May 2006. Stennis received the reimbursement through the IPAC system on June 7, 2006. FEMA granted Stennis an extension of the mission assignment’s performance period until April 2007 to allow repairs to be completed and NASA to bill against the remaining $182,977 of the $200,000 authorized for damages to the operations staging area.

Response Coordination Center. The Region 4 Regional Response Coordination Center mission assignment provided for use of a NASA facility to accommodate the FEMA Operations Staging Area. Stennis established a separate reimbursable project WBS code in the NASA Core Financial System for this mission assignment. Stennis used the Army ammunition plant located at Stennis to accommodate FEMA’s operations staging area. The Army modified the plant to support use by FEMA, but did not charge for making the modifications. Since Stennis did not incur any costs for the Army’s modifications, the mission assignment was closed.

Volunteers Program and the IA-TAC Program. NASA improperly accounted for incurred costs for the Volunteers Program and the IA-TAC Program mission assignments as direct costs rather than reimbursable costs. Headquarters, the point of contact for both mission assignments, followed OCFO guidance to account for direct costs in support of NASA’s own Katrina-related efforts. Headquarters personnel should have followed NASA’s Core Financial System “System Applications and Products (SAP) Online Quick Reference Guide” (SAP guidance), dated October 2002, to establish separate reimbursable project WBS codes for those assignments. Because SAP guidance for tracking reimbursable costs was not used, NASA lost visibility over the costs for two of the reimbursable mission assignments, exceeded the FEMA funding authority, and was unable to seek reimbursement in a timely manner so that those funds could be used to support existing Space Shuttle Program requirements.

In September 2005, OCFO issued FY 2005 appropriated funds guidance to account for direct costs in support of NASA’s own Katrina-related emergency relief efforts. That guidance established unique project number (UPN) 095 under the Space Shuttle Program to track direct costs incurred. UPN 095 was comprised of eight separate cost categories. Headquarters personnel recorded reimbursable costs associated with the FEMA Volunteers Program in the eighth UPN 095 cost category (095-08)—a direct cost account; subsequently, costs for the IA-TAC Program were also included, which commingled $2 million of incurred costs for the two mission assignments. NASA lost visibility over the costs for these two mission assignments and exceeded the FEMA funding authority of $291,500 by approximately $1.7 million because Headquarters personnel incorrectly used the guidance for tracking direct costs to account for Hurricane Katrina reimbursable costs. (See Table 2.)

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6 UPNs were used to track direct costs for projects and provide a cost relationship to a budget line item in the President’s budget.
<table>
<thead>
<tr>
<th>Table 2. Headquarters' Costs Incurred Exceeded Mission Assignment (MA) Funding Authorizations</th>
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<tbody>
<tr>
<td>FEMA Volunteers Program Funding</td>
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<tr>
<td>FEMA Individual Assistance-Technical Assistance Contracts Program Funding</td>
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<tr>
<td>Funding Authorization for Headquarters’ Mission Assignments (MA)</td>
</tr>
<tr>
<td>Commingled costs for Headquarters’ MAs</td>
</tr>
<tr>
<td>Funding authorization for Headquarters’ MAs</td>
</tr>
<tr>
<td>Amount funding authorization was exceeded</td>
</tr>
</tbody>
</table>

Headquarters personnel should have followed NASA's Core Financial System SAP guidance to separately account for and track reimbursable costs incurred. The SAP guidance states that reimbursable project WBS codes are linked to the funding amounts authorized by the reimbursing customer. When incurred costs reach the funding amount authorized for reimbursement, project officers are prompted to seek additional funding from the reimbursing customer or obtain a cost waiver to fund additional costs. NASA lost visibility over costs for the Volunteers Program and the IA-TAC Program because Headquarters personnel incorrectly recorded reimbursable costs in UPN 095-08 rather than establishing separate WBS codes in accordance with SAP guidance.

In an effort to seek reimbursement prior to expiration of the FY 2005 funds, Headquarters personnel requested, on August 25, 2006, that NASA Centers review and separate the approximately $2 million of costs incurred for the FEMA Volunteers Program and IA-TAC Program by August 31, 2006. Of the $2 million, NASA Centers were able to separate nearly $1.3 million by the established deadline: $583,846 of incurred costs for the Volunteer Program and $687,806 of incurred costs for the IA-TAC Program. On September 15, 2006, Headquarters submitted a monthly progress report to FEMA for reimbursement that included billing for the separated costs. On September 29, 2006, Headquarters received a reimbursement from FEMA of approximately $1.3 million through the IPAC system. However, NASA could not provide separated costs to recoup the remaining $700,000 for these two mission assignments prior to expiration of FY 2005 funds. On March 30, 2007, NASA resubmitted adjusted cost and billing data of $1.5 million, which included the $1.3 million NASA had already been reimbursed but added approximately $200,000 of the $700,000 costs NASA had been unable to separate before the August 31 deadline. Because Headquarters had incorrectly accounted for these two mission assignments and was unable to separate costs in a timely manner, NASA was unable to seek reimbursement in a timely manner so that those funds could be used to support existing FY 2005 Space Shuttle Program requirements.

**Monthly Progress Reports.** NASA did not submit monthly progress reports to include cost and billing data for any of the mission assignments, as required by FEMA, until
September 2006. After September 2006, NASA submitted progress reports, as required, throughout the remainder of the period of performance for the mission assignments. FEMA mission assignments (Form 90-129), Section IV, "Description," states that NASA is responsible for submitting a mission assignment monthly progress report to FEMA to include cost data and billing if the assignment takes more than 60 days to complete. Headquarters and Stennis personnel stated that they did not comply with the FEMA mission assignment guidance for submitting monthly progress reports because they were unfamiliar with FEMA mission assignment requirements. Stennis and Headquarters project officers further indicated that coordination with FEMA for clarification of reporting requirements was difficult because the FEMA point of contact changed several times. Had NASA provided the monthly progress reports as required, NASA might have detected the accounting error sooner and been able to request reimbursement in a more timely manner.

**Recommendations, Management's Response, and Evaluation of Management's Response**

**Recommendation 1.** We recommended that the Chief Financial Officer ensure that the Headquarters Project Officers use reimbursable project WBS codes to account for cost incurred in support of FEMA mission assignments, rather than direct cost codes.

**Management's Response.** The OCFO concurred with the recommendation. The OCFO will ensure that Headquarters Project Officers use reimbursable project WBS codes to account for cost incurred in support of FEMA mission assignments, rather than direct cost codes. The OCFO will issue written communication to all NASA Project Officers advising them of the requirement to use reimbursable WBS codes rather than direct cost codes. Completion Date: September 30, 2007.

**Evaluation of Management's Response.** Management's planned action is responsive to the recommendation. The recommendation is resolved and will be closed upon completion and verification of management's corrective action.

**Recommendation 2.** We recommended that the Chief Financial Officer ensure that the Headquarters and Center Project Officers were aware of and complied with FEMA's mission assignment requirements to provide monthly progress reports that include cost and billing data.

**Management's Response.** The OCFO concurred with the recommendation. The OCFO will ensure that Headquarters and Center Project Officers are aware of and comply with FEMA’s mission assignment requirements to provide monthly progress reports that include cost and billing data. The OCFO will issue a written communication to all NASA Project Officers advising them of the requirement to provide monthly progress reports that include cost and billing data. Completion Date: September 30, 2007.
Evaluation of Management's Response. Management's planned action is responsive to the recommendation. The recommendation is resolved and will be closed upon completion and verification of management's corrective action.

We appreciate the courtesies and cooperation provided to the staff during this review. If you have questions or would like to discuss this matter further, please contact Mr. Raymond Tolomeo, Science and Aeronautics Research Director, raymond.tolomeo@nasa.gov at 202-358-7227, or Mr. Tony Lawson, Science and Aeronautics Research Directorate, Project Manager, tony.a.lawson@nasa.gov, at 301-286-6524.

Evelyn R. Klemstine

2 Enclosures

cc:
Director, Stennis Space Center
Scope and Methodology


To evaluate NASA’s accounting for the interagency agreement with FEMA and the four FEMA mission assignments for Hurricane Katrina disaster relief efforts, we reviewed the agreement and assignment documents to identify their purpose, billing, and reporting requirements. In addition, we reviewed NASA processes to account for cost incurred for the agreement and mission assignments. We queried NASA Core Financial Business Warehouse to identify cost account codes for each FEMA mission assignments. We also held discussions with Headquarters OCFO Funds Control and Distribution Branch personnel, the Hurricane Katrina Recovery Team program analyst, and Stennis procurement personnel.

We performed this audit from June 2006 through April 2007, in accordance with generally accepted government auditing standards.

Computer-Processed Data

To evaluate the reliability of mission assignment cost data, we compared the costs accounted for the three mission assignments as recorded in the Core Financial Business Warehouse to NASA Centers consolidated costs independently tracked by the Hurricane Katrina Recovery Team. We also compared costs tracked by the Hurricane Katrina Recovery Team to the monthly progress reports submitted to FEMA. We did not assess the accuracy of the cost data reported in the Core Financial Business Warehouse to actual invoices, receipts, or timesheets.

Internal Controls

We reviewed and evaluated information obtained from NASA Core Financial Business Warehouse queries using NASA financial management policies and FEMA mission assignment requirements. We compared cost accounts used to track the mission assignments in Business Warehouse to the SAP guidance for establishing reimbursable accounts. We queried Business Warehouse to determine whether correct account codes were used to track reimbursable incurred cost for the three mission assignments. In addition, we discussed the accounting process for reimbursable Katrina-related efforts.
with Headquarters OCFO personnel. We also reviewed NASA Headquarters and Center-level reports and documentation to evaluate internal controls associated with the process for accounting for FEMA mission assignments and the interagency agreement. We identified an internal control weakness in OCFO’s accounting for reimbursables as stated in the memorandum.

**Prior Coverage**

Within the past year, the Comptroller of the United States has provided testimony to Congress that has particular relevance to the subject of this report. The testimony, “Statement by Comptroller General David M. Walker on GAO’s Preliminary Observations Regarding Preparedness and Response to Hurricanes Katrina and Rita” (GAO-06-365R, February 1, 2006), is available over the Internet on the Government Accountability Office’s Web site at [http://www.gao.gov](http://www.gao.gov).


We reported the results of our audit work on NASA’s estimating and executing Hurricane Katrina funds and the processes NASA used to ensure that those funds were used for their intended purposes in a separate memorandum to NASA, “Final Memorandum on the Audit of the Management of Hurricane Katrina Disaster Relief Efforts (Report No. ML-06-009; Assignment No. A-05-030-01),” August 29, 2006. That memorandum is available at [http://www.hq.nasa.gov/office/oig/hq/audits/reports/FY06/index.html](http://www.hq.nasa.gov/office/oig/hq/audits/reports/FY06/index.html).

Our overall audit was conducted in conjunction with the PCIE as part of its examination of relief efforts provided by the Federal Government in the aftermath of Hurricanes Katrina and Rita. The PCIE Homeland Security Roundtable, which is coordinating Inspector General (IG) reviews of this important subject, receives copies of all relevant IG products. For an overview of IG activities, see the Roundtable’s Web site at [http://www.ignet.gov/pande/hsr1.html#relief](http://www.ignet.gov/pande/hsr1.html#relief).
Management’s Comments

National Aeronautics and Space Administration
Headquarters
Washington, DC 20546-0001

June 19, 2007

Office of the Chief Financial Officer

TO: Assistant Inspector General for Auditing
FROM: Chief Financial Officer (Acting)


The Office of the Chief Financial Officer (OCFO) has reviewed the subject memorandum as you requested. The following comments are offered in response to your recommendations:

**Recommendation 1:** The OCFO concurs with the recommendation. The OCFO will ensure that Headquarters Project Officers use reimbursable project work breakdown structure (WBS) codes to account for cost incurred in support of FEMA mission assignments, rather than direct cost codes. The OCFO will issue written communication to all National Aeronautics and Space Administration (NASA) Project Officers advising them of the requirement to use reimbursable WBS codes rather than direct cost codes.

Completion Date: September 30, 2007

**Recommendation 2:** The OCFO concurs with the recommendation. The OCFO will ensure that Headquarters and Center Project Officers are aware of and comply with FEMA’s mission assignment requirements to provide monthly progress reports that include cost and billing data. The OCFO will issue written communication to all NASA Project Officers advising them of the requirement to provide monthly progress reports that include cost and billing data.

Completion Date: September 30, 2007

I appreciate your recommendations and efforts to improve NASA’s financial procedures.

Terry Bowie