

SECTION VIII:

FINANCIAL MANAGEMENT & ACCOUNTABILITY

CUMBERLAND COUNTY MH/DD/SAS

APRIL 1, 2003

Local Business Plan: Strategic Plan Matrix

Area Program(s)/County Program	Cumberland County Mental Health, Developmental Disabilities and Substance Abuse Center
Contact	Hank Debnam, Phone 910-222-6127, Fax 910-323-0096, adirector@mail.ccmentalhealth.org
Submission Date	April 1, 2003

Item: VIII. FINANCIAL MANAGEMENT AND ACCOUNTABILITY

Goal: 1. The local business plan includes a financial management plan that assures proper internal controls through the operation in accord with state, federal and professional requirements. (NW)

Effective Date: January 1, 2004 and ongoing

STEPS TAKEN	STEPS PLANNED	BARRIERS
<p>1.(a) A plan of organization that provides separation of duties and responsibilities among employees: See attachment VIII 1(a) and organization chart for steps taken.</p> <p>A provision that limits access to resources to authorized personnel whose use is required within the scope of their assigned duties: See attachment VIII 1(a) for steps taken.</p> <p>A system of authorization and record keeping procedures to control assets, liabilities, revenues and expenditures: See attachment VIII 1(a) for steps taken.</p> <p>Control of assets: See attachment VIII 1(a) and</p>	<p>Internal control has been a requirement historically. Controls have been in place and addressed in each compliance audit. Cumberland intends to continue compliance.</p>	<p>Uncertain funding and new administrative requirements are barriers to internal control.</p>

<p>attached Cumberland County Mental Health fixed Asset Policy</p> <p>Control of Liabilities: See attachment VIII 1(a)</p> <p>Control of revenues: See attachment VIII 1(a)</p> <p>Control of expenditures: See attachment VIII 1(a).</p> <p>A system of practices to be followed in the performance of duties and functions: See attachment VIII 1(a) for steps taken.</p> <p><i>See Attachment VIII Policy on Adoption of County Policies- Section 29 (Includes Fixed Assets Policy)</i></p> <p>1 (b) The financial management plan demonstrates that financial data are integrated with the information system in a way that reconciles the determination of care costs by the unit service type, episode, population, provider and administrative cost distribution within 45 days of closing a reporting period. See attachment VIII 1(b).</p> <p>1 (c) The financial management plan includes reporting mechanisms that provide for early identification of potential problem areas and systems in place to assure timely analysis and follow-up actions called for by the information.</p> <p>Three examples are provided of reports utilized by the LME's earlier configuration of counties/area programs during the fiscal year ending June 2002 that reflect practices (type of</p>	<p>The LME will continue to comply with all state requirements when developed by the state.</p> <p>The LME will restructure reporting as the budget and organization evolve.</p>	<p>Cost data produced 45 days after the end of a period will not be accurate. The state does not close its own books and distribute costs within 45 days of period end.</p> <p>Unexpected changes in state policy and service definitions, and uncertain funding delay the development of reporting mechanisms.</p>
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<p>reports) that will be utilized throughout the service area effective July 1, 2003. See attached month end expenditures, month end revenues by service and Quarterly Fiscal Monitoring Report.</p> <p>A policy is evident requiring financial statements to be generated and published at a state-required frequency during the fiscal year and distributed to the board of directors and administrative management staff.</p> <p>1 (d). Mechanisms are in place that assure timely receipt of invoices from network providers.</p> <p>Network providers are required by contract to submit their invoices and other applicable paperwork between the first day and the fifth day of the month following the month the services were provided. The program director signs the invoice and forwards it to the appropriate accounting technician. The accounting technician reviews the invoice and compares to days or units reported. The invoice is coded for appropriate payment by the accounting technician. The administrative services director or the accountant approves the invoice. The invoice is forwarded to the county and a check is issued within 30 days.</p> <p>1 (e) Expenditures are recorded in a way that enables identification of administrative costs as distinct from other costs, including the costs to administer direct service operations.</p> <p>Budget administration separately from services and each service separate from the others.</p>	<p>The LME is searching for an automated reporting and billing system for contractors. As the contract provider network expands, manual processes will be inadequate.</p> <p>Continue to budget administration separately</p>	<p>Continued changes in state requirements for data, implementation time, and cost of new systems are among the barriers.</p> <p>LME functions continue to change. Funding is</p>
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<p>1 (f) A policy is in place that assures that the LME will share budget information on services and support dollars for eligible children with the community collaborative.</p> <p><i>See LME Financial Policy- Section 73</i></p> <p>1 (g) A policy/procedure for processing claims, including denied or disputed claims, in a timely manner.</p> <p><i>See attached Financial Policy Section 73 and attached billing procedure.</i></p>	<p>from services and each service separate from the others.</p> <p>Obtain Area Board approval.</p> <p>Obtain Area Board approval.</p>	<p>not defined.</p>
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REVIEWER'S COMMENTS:

Local Business Plan: Strategic Plan Matrix

Area Program(s)/County Program	Cumberland County Mental Health, Developmental Disabilities and Substance Abuse Center
Contact	Hank Debnam, Phone 910-222-6127, Fax 910-323-0096, adirector@mail.ccmmentalhealth.org
Submission Date	April 1, 2003

Item: VIII. FINANCIAL MANAGEMENT AND ACCOUNTABILITY

Goal: 2. The local business plan ensures that the LME and qualified providers in the local network understand and comply with applicable federal and state fiscal requirements. (NW)

Effective Date: January 1, 2004 and ongoing

STEPS TAKEN	STEPS PLANNED	BARRIERS
<p>a. There is documentation of a capable reporting system linked to qualified providers.</p> <p>Forms will be provided in a HIPAA compliant format. Continue the current process of reporting as evidenced by annual compliance audits under federal and state single audit guidelines.</p> <p>b. A policy is provided indicating that the LME is able and willing to comply with federal and state fiscal requirements.</p> <p><i>See attached LME Financial Policy Section 73</i></p> <p>c. There is a policy to indicate that all contracts/provider network agreements will include compliance with federal and state fiscal requirements.</p> <p><i>See attached LME Financial Policy Section 73</i></p>	<p>LME will develop expanded reporting when the Qualified Provider Network is developed.</p> <p>Develop HIPAA forms with consultant.</p> <p>Obtain Area Board approval.</p> <p>Obtain Area Board approval.</p>	<p>Need competencies from the state. Providers are developing their services.</p>

<p>d. A policy is attached that indicates that all contracts/provider network agreements require each provider to identify and actively pursue all first and third party revenues.</p> <p><i>See attached LME Financial Policy Section73</i></p> <p>e. A policy is evident that requires LME management to use all other available funding to supplant mental health funds when appropriate.</p> <p><i>See attached LME Financial Policy Section 73</i></p>	<p>Obtain Area Board approval.</p> <p>Obtain Area Board approval.</p>	
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REVIEWER'S COMMENTS:

Local Business Plan: Strategic Plan Matrix

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Submission Date	April 1, 2003

Item: VIII. FINANCIAL MANAGEMENT AND ACCOUNTABILITY

Goal: 4. The local business plan provides for an accounting of all real assets of the LME. (NW)

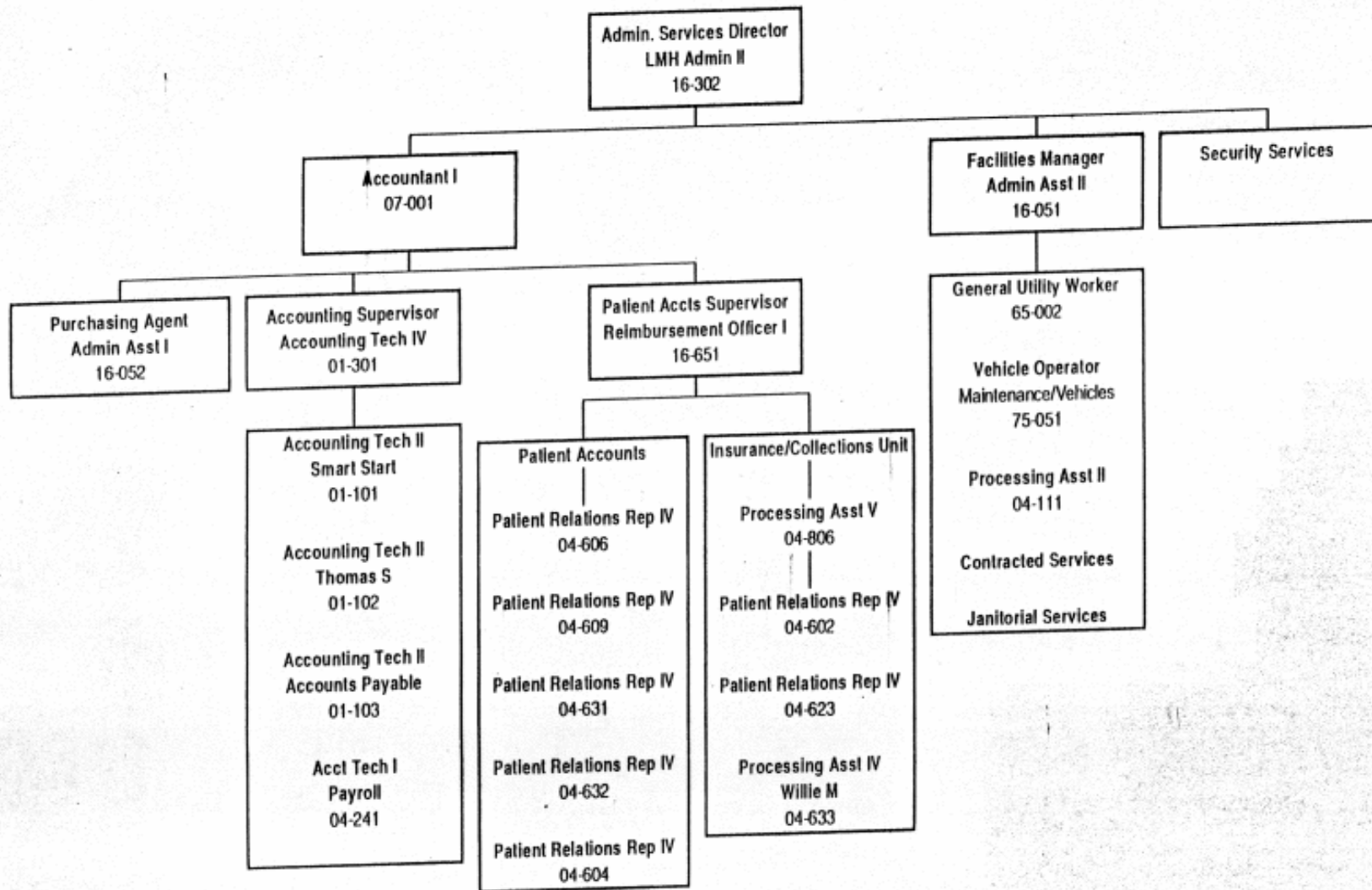
Effective Date: April 1, 2003 and ongoing

STEPS TAKEN	STEPS PLANNED	BARRIERS
<p>d. A policy is evident that safeguards the value or retains the use of all real property acquired through the use of public funds to serve and support members of the target population.</p> <p><i>See attached LME Financial Policy Section 73</i></p> <p>A list of real property transactions in the previous thirty-six (36) months is attached. There have not been any purchases or sales of mental health real property in the last thirty-six (36) months. The most recent purchase, Executive Place Building, was purchased 6/17/97.</p> <p>The list notes the amount of sale or recurring income from each transaction. There have been no sales of property or recurring income.</p> <p>e. A list is attached that describes each project that the current area authority or county program has in progress (or a project proposed for the ensuing year) for the alteration, improvement and rehabilitation of real property, which is in whole or in part funded using local</p>	<p>Obtain Area Board approval.</p>	

<p>funds. For each project indicate if the real property is owned or leased and the name of the entity that owns or leases the property.</p> <p>The County of Cumberland holds title to all real property. However, the LME is responsible in the annual budget for the principle and interest on bond payments as well as operating costs of property.</p> <p><i>See the attached list of long-term bonded debt.</i></p>	<p>Continue to retire the bonded debt through the annual budgets.</p>	<p>The debt retirement cost will continue through fiscal year 2014.</p>
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REVIEWER'S COMMENTS:

Cumberland County Mental Health Center
Business/Finance
July 15, 2002



Financial Management and Accountability Plan

The LME (Local Management Entity) must function efficiently and effectively, do cost sharing and manage system resources. The LME must complete financial stability checklist requirements, standardized reports and other reports and data submissions as required by legislative, federal and state mandates. The state may impose sanctions for failure to comply with reporting requirements that may include fines per day for lateness of reports, incomplete or failure to report in approved media or format. The penalties will be prescriptive, impacting senior management and avoiding any direct or indirect impact on service provision. Any data, information or reports collected or prepared by the LME and its network of qualified providers in the course of performing their duties and obligations for the state will be owned by the State of North Carolina.

1. The local business plan includes a *financial management plan* that assures proper internal controls through the operation in accord with state, federal and professional requirements. (NW)

a) The financial management plan address the following internal control elements:

- A plan of organization that provides separation of duties and responsibilities among employees.

Organizational chart attached. The consumer's financial information and the services provided are keyed into the Unicare system by processing assistants in each program. The processing assistants in each program collect consumer's payments made during their visits and write receipts. At the end of each day the processing assistants submit the payments with a copy of the receipts written, to the reimbursement unit. The reimbursement unit checks payments and copies of receipts. The reimbursement unit issues a receipt for the total to the processing assistants each day.

The receptionist of the Mental Health Center records all payments received in mail and submits the payments and the list of payments to the reimbursement unit. The reimbursement unit checks the payments and the list and signs off on the list.

The reimbursement unit, which is supervised by a reimbursement officer, bills Medicaid, Medicare and all other applicable insurance. When payments are received the reimbursement unit posts them to the consumer's accounts.

The reimbursement unit prepares the bank deposit each day according to G.S. 159-32. A courier of the facility's maintenance section takes the deposit to the bank. The deposit slip is returned to the reimbursement unit.

After the end of each month a reimbursement report and the deposit slips for the month are forwarded to the accountant. The accountant prepares a report showing the amounts to be credited to the appropriate revenue accounts and cost centers. The report and the deposit slips for the prior month are forwarded

to the county finance office where the information is keyed into the accounting system.

The accounting unit is overseen by the accounting supervisor and has the following functions:

Accounting technician position reports state reimbursable services provided to MR/MI consumers to the state. This position is also responsible for all accounting functions for the MR/MI program.

Accounting technician position reports state reimbursable services provided to CTSP consumers to the state. This position is also responsible for all accounting functions for the CTSP program.

Service reimbursable by Pioneer is reported to the state by the MIS department.

Accounting technician position is responsible for checking, coding and batching all Mental Health Center invoices. Administrative services director or accountant review and approve or disapprove the invoices. Approved invoices are then forwarded to county finance office. The county finance office issues the checks.

Accounting technician position processes all Mental Health Center time sheets and keys the information into the county payroll system. Makes adjustments/corrections as needed. This position is also responsible for leave and compensatory time reports. The county payroll office issues paychecks.

Purchasing:

The purchasing agent is responsible for the processing of acquisitions. All items require a requisition. The requisitions are approved or disapproved by the program director and forwarded to the purchasing agent. The purchasing agent verifies that funds for purchases are available in the specific budget.

Requisitions are reviewed and approved or disapproved by administrative services director or accountant. The purchasing agent is also responsible for the maintenance of an office supply room.

- A provision that limits access to resources to authorized personnel whose use is required within the scope of their assigned duties:

All items require a requisition that is reviewed and approved or disapproved by the program director and the administrative services director or accountant.

- A system of authorization and record keeping procedures to control assets, liabilities, revenues and expenditures:

Assets, liabilities, revenues and expenditures are controlled through the county accounting system according to G.S. 159-26.

- Control of assets:

Purchases are made according to G.S. 159-28, Budgetary Accounting for Appropriations, the county purchasing policy (attached), and the Cumberland County Mental Health Center fixed asset policy (attached).

- Control of liabilities:

Cumberland County's accounting is a full encumbrance system. It encumbers all contractual obligations and known operating expenses. In addition Cumberland County Mental Health is investigating software to account for value of service authorizations.

- Control of revenues:

State and federal revenues are requested on a monthly basis by the administrative services director with a fund request form. MR/MI and CTSP services are reimbursed by the state. The funds are transferred by the Division of Health and Human Services controllers' office to the county's bank account. The county finance staff receives notification from the bank and credits the revenues to a Mental Health Center balance sheet account. The accountant receives a copy of the direct deposit notification and prepares journal vouchers to credit the funds to the specific revenue accounts in the appropriate cost centers. The journal vouchers are forwarded to the county and keyed into the accounting system by county finance staff.

- Control of expenditures:

Annual budget is established according to APSM 75-1, Area Program Budgeting and Procedures Manual, and G.S. 159, Article 3, Budget and Fiscal Control Act. Expenditures are controlled according to G.S. 159-28, Budgetary Accounting for Appropriations. The administrative services director or accountant approve or disapproved all necessary disbursements.

- A system of practices to be followed in the performance of duties and functions:

Each position has a job description with detailed information of required duties. The reimbursement officer, accounting supervisor, accountant and administrative services director provide supervision in the finance department. The finance department follows the financial laws for local government in North Carolina and applicable state and federal guidelines. County and internal policies and procedures are applied and applicable manuals are followed.

- b. The financial management plan demonstrates that financial data are integrated with the information system in a way that reconciles the determination of care costs by the unit service type, episode, population, provider and administrative cost distribution with 45 days of closing a reporting period.

CCMHC system provides information to the state in accordance with state requirements for reimbursement through the pioneer program. This is done by electronic submissions by MIS staff of the units of service, location, age, level, and disability. Also, reports are done on special population groups by units of service, location, age, level and disability. These are submitted within 15 days after the close of the month. After the state has made their run of the data the MIS staff then verifies the state reports to make sure the agency is being reimbursed for the correct number of units of service and the correct dollar amounts. If there is a problem the MIS staff then locates the problem and rectifies the problem.

The above is the current process and it will change as IPRS begins. MIS will comply with all state and federal requirements in the implementation of the IPRS system and provide financial information necessary to comply with the requirements of the local business plan.

In addition, the MIS system will provide data to comply with all state regulations in the preparation of data for cost finding and make sure all cost finding data matches the submission of data during the year for financial reimbursement. The LME will continue to comply with state requirements when developed, however, 45 days will not provide accurate information.

- c. The financial management plan includes reporting mechanisms that provide for early identification of potential problem areas and systems in place to assure timely analysis and follow-up action called for by the information.

- Three examples are provided of reports utilized by the LME's earlier configuration of counties/area programs during the fiscal year ending June 2002 that reflect practices (type of reports) that will be utilized throughout the service area effective July 1, 2003.

See month end expenditures, month end revenues by service and Quarterly Fiscal Monitoring Report.

- A policy is evident requiring financial statements to be generated and published at a state-required frequency during the fiscal year and distributed to the board of directors and administrative management staff.

Policy - The LME will prepare reports monthly and present to the board of directors quarterly.

- d. Mechanisms are in place that assure timely receipt of invoices from the payments to network providers.

Network providers are required by contract to submit their invoices and other applicable paperwork between the first day and the fifth day of the month following the month the services were provided. The program directors review the invoices and assure that the network provider has complied with all requirements according to contract. The program director signs the invoice and forwards to the appropriate accounting technician. The accounting technician reviews the invoice and compares to actual days or units reported. The invoice is coded for appropriate payment by the accounting technician. The administrative service director or the accountant approves the invoice. The invoice is forwarded to the county and checks issued within 30 days.

Medicaid services are paid after the Medicaid payment is received according to contract.

- e. Expenditures are recorded in a way that enables identification of administrative costs as distinct from other costs, including the costs to administer direct service operations.

Continue to budget admin separately from services and each service separate from each other.

- f. A policy is in place that assures that the LME will share budget information on service and support dollars for eligible children with the community collaborative.

Policy - The LME shall continue the existing reporting system on service funding for eligible children to the community collaboration..

- g. A policy/procedure for processing claims, including denied or disputed claims, in a timely manner.

Policy – The LME will process claims and denials on a monthly basis. See attached procedure.

2. The local business plan ensures that the LME and qualified providers in the local network understand and comply with applicable federal and state fiscal requirements. (NW)

Contracts link providers with LME. Forms are provided by LME for contract agency to use.

- a. There is documentation of a capable reporting system linked to qualified providers.

Forms will be provided in a HIPAA compliant format. Continue the current process of reporting as evidenced by annual compliance audits under federal and state single audit guidelines.

- b. A policy is provided indicating that the LME is able and willing to comply with federal and state fiscal requirements.

Policy - The LME will continue to comply with federal and state fiscal requirements as evidenced by previous compliance audits.

- c. There is a policy to indicate that all contracts/provider network agreements will include compliance with federal and state fiscal requirements.

Policy - Contract monitoring process by the LME will ensure compliance with federal and state fiscal requirements. The provider will contractually agree to comply with applicable federal and state fiscal requirements. (Note: Existing contracts contain a “Standards” paragraph that reads as follows: “The Provider and the Area Authority shall comply with all applicable statutes, ordinances, rules, regulations, and requirements of all accrediting or regulatory bodies, agencies or authorities having jurisdiction over the operations of each. The Provider and the Area Authority also shall assure that all duties performed, and all services provided are as may be required by any standard, ruling or regulation of any governmental agency, corporate entity or individual having authority to administer, regulate, accredit or otherwise set standards for services provided.”). However, if this policy is adopted we will address this item more specifically to include federal and state fiscal requirements.

- d. A policy is attached that indicates that all contracts/provider network agreements require each provider to identify and actively pursue all first and third party revenues.

Policy – The LME shall require each contract provider to comply with N.C. G.S. 122C-146.

- e. A policy is evident that requires LME management to use all other available funding to supplant mental health funds when appropriate.

Policy - The LME will continue to comply N.C.G.S. 122C-146.

3. The local business plan provides for an adequate audit trail. (NW)

- a. A policy is attached requiring an audit for all LME’s that are separate and distinct from any other entity.

Policy – As provided in N.C.G.S. 122C-116 (a) Cumberland County Mental Health is considered a department of the county for purposes of compliance with N.C.G.S.-159, but funds are separate from other county funds; therefore the audit complies with N.C. G.S. 159.

- b. There is a calculation of working capital (current assets less current liabilities) and net worth (total assets less liabilities) as of June 30, 2004 and annually on June 30 thereafter.

There will be a calculation of working capital (current assets less current liabilities) and net worth (total assets less total liabilities) as of June 30, 2004 and annually on June 30 thereafter and net worth will be calculated as of June 30, 2004 and annually on June 30 thereafter.

- c. A policy indicating that all contracts/provider network agreements include audit compliance with state requirements.

Policy - Each contract provider that receives funds, except when funds are for purchase of service, shall comply with financial reporting requirements contained in Section 2.1 of G.S. 143-6.1.

4. The local business plan provides for an accounting of all real assets of the LME. (NW)

- a. A policy is evident that safeguards the value or retains the use of all real property acquired through the use of public funds to serve and support members of the target population.

Policy - Cumberland County Mental Health Center shall use real property acquired with public funds to serve the target populations. Real property no longer used to serve the target populations will be disposed of per G.S. 122C-147 (b) (2) if provided with Mental Health, Developmental Disabilities or Substance Abuse Services funding. As provided in N.C.G.S.- 147 (c) Cumberland County shall hold title to all real property. Property provided by the county shall revert to county use.

See list from county. The LME will continue to insure property for fire, theft, etc. and acts of God. Value as determined by tax office.

- A list of real property transactions in the previous thirty-six (36) months is attached.

There have not been any purchases or sales of mental health property in the last 36 months. The most recent purchase, Executive Place Building was purchased 6/17/97.

- The list notes the amount of sale or recurring income from each transaction.

There have been no sales of property or recurring income.

- b. A list is attached that describes each project that the current area authority or county program has in progress (or a project proposed for the ensuing year) for the alteration, improvement and rehabilitation of real property, which is in whole

or in part funded using local funds. For each project indicate if the real property is owned or leased and the name of the entity that owns or leases the property.

The County of Cumberland holds title to all real property. However, the LME is responsible budgetarily for principle and interest on bond payments as well as operating costs.

See attached list of long-term bonded debt.

Fixed Assets Policy

This policy is effective July, 1, 1999 and covers miscellaneous furniture and equipment, single items costing from \$500.00 to under \$2500.00. It is the responsibility of the Mental Health Center Purchasing/Property Control Officer to maintain and carry out these procedures.

- 1) Upon receipt of delivery of product identified as “miscellaneous furniture and equipment” by purchasing, an MHC property tag is affixed to them.
- 2) Product information is entered into a database which defines property tag number, organization number, date of purchase, cost and description to include serial numbers if applicable.
- 3) Once item is assigned to a location, building and room information is recorded in the database record for the item.
- 4) The fixed asset database is maintained and updated on an as-needed basis when items are purchased, moved or deleted.
- 5) Physical inventory of fixed assets is conducted on a yearly basis.
- 6) Submit copy of inventory to County Finance Department after yearly physical inventory has been completed or as requested by their Property Control Officer.

Deletion of equipment:

- 1) Reasons for the deletion of equipment should be as follows:
 - Surplus to county
 - Transfer between departments
 - Theft
 - Destruction
 - Trade-in (as authorized by county policy)
- 2) A Surplus Property Form (SPF), sample attached, is to be filled out by the program for each item turned over to the property officer for disposal.
- 3) The property officer will complete the form.
- 4) The SPF contains property description, purchasing information, reason for disposal and method of disposal.
- 5) The SPF must be signed by the Property Officer along with approval and signature of their supervisor.
- 6) Supporting information, if applicable, i.e. police reports, should be attached.
- 7) SPF and supporting documents will be kept on file with the Property Officer in accordance with the county retention schedule.
- 8) Deleted items will be marked on the Fixed Asset Database under category “Notes” as to the date of deletion. Item will remain on the inventory list for 6 months from this date before being permanently deleted.

Submitted by: _____

Gwen Beasley, Purchasing/Property Control Officer
Cumberland County Mental Health Center

Approved by:

Rika Watson, Finance Officer
Cumberland County Mental Health Center

Donald G. Harrer, Administrative Services Director
Cumberland County Mental Health Center

Fixed Assets

The Fixed Asset Capitalization limit has also been amended effective July 1, 1999. Below is a summary of the changes in the fixed asset policy:

1. Equipment with a useful life of one year or longer with a cost of \$2,500.00 and over will be purchased out of a capital outlay line item and included in the County's fixed asset records.
2. All weapons will continue to be accounted for by the County regardless of cost.
3. Other improvements to real and personal property of \$5,000.00 and over will be charged to Capital Outlay Other Improvements (Object Code 3650) and will be included in the County's fixed asset records.
4. Departments will be responsible for accounting for their property with a cost value between \$500.00 and \$2,499.00.
5. Items costing less than \$500.00 will be budgeted and charged to the supply line (Object codes 2601 or 2992).
6. Items that cost from \$500.00 to \$2,499.00 will be charged to "Miscellaneous Furniture and Equipment" (Object Code 2994).

Single Source Contract for Office Supplies

Thanks to each department that sent a representative to the meeting on June 24, 1999 concerning the implementation of the single source contract. If your department missed this meeting, please see Thelma Matthews for a catalogue and information on this new venture.

A single source contract may greatly reduce the time spent procuring office supplies for your department since the bidding process has already taken place. We solicited bids for the annual office supply needs for all departments. Please remember that the County is under contract with Williams Office Environments and we have made a commitment to buy all office supplies from this vendor. Since this is a new endeavor, we look forward to hearing your comments and thoughts. If you do encounter a problem, please take the time to fill out a "Vendor Complaint Form" and immediately return it to the Purchasing Division. We cannot make any adjustments without your feedback. Please take the time to review all invoices and make sure that the discount of 40% has been applied to the list price from all catalogue orders.

I am very excited about these changes for the coming fiscal year, and I am hopeful that these initiatives will positively impact the procurement process countrywide. Please share this memorandum with the appropriate staff members in your department. If you should have any questions, please feel free to contact our office.

/ahc

Attachment

