



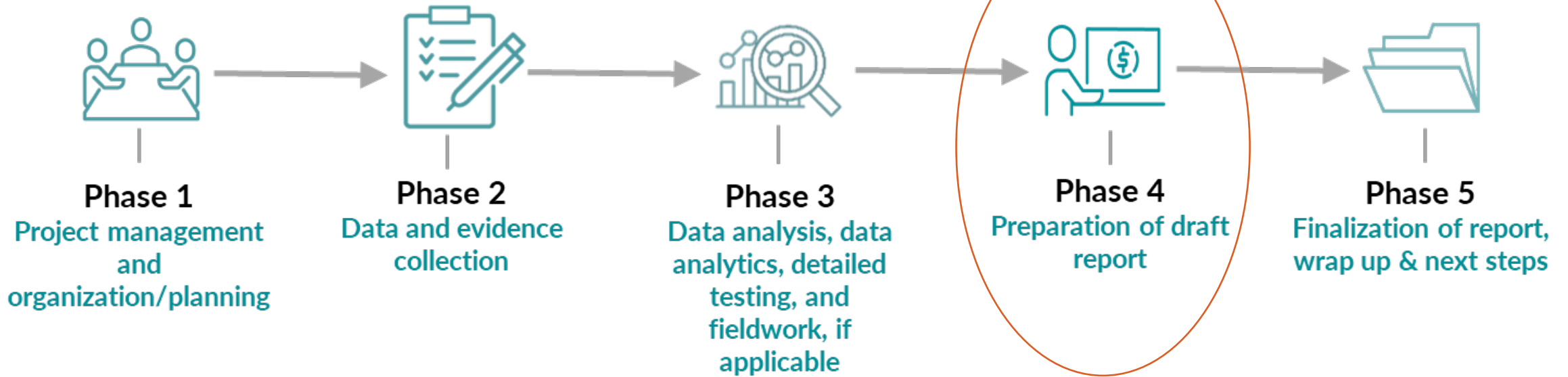
DeKalb County School District

*E-SPLOST IV and E-SPLOST V Audit
Update – July 2024*



Our Commitment to You

Five Phase Workplan





Agenda

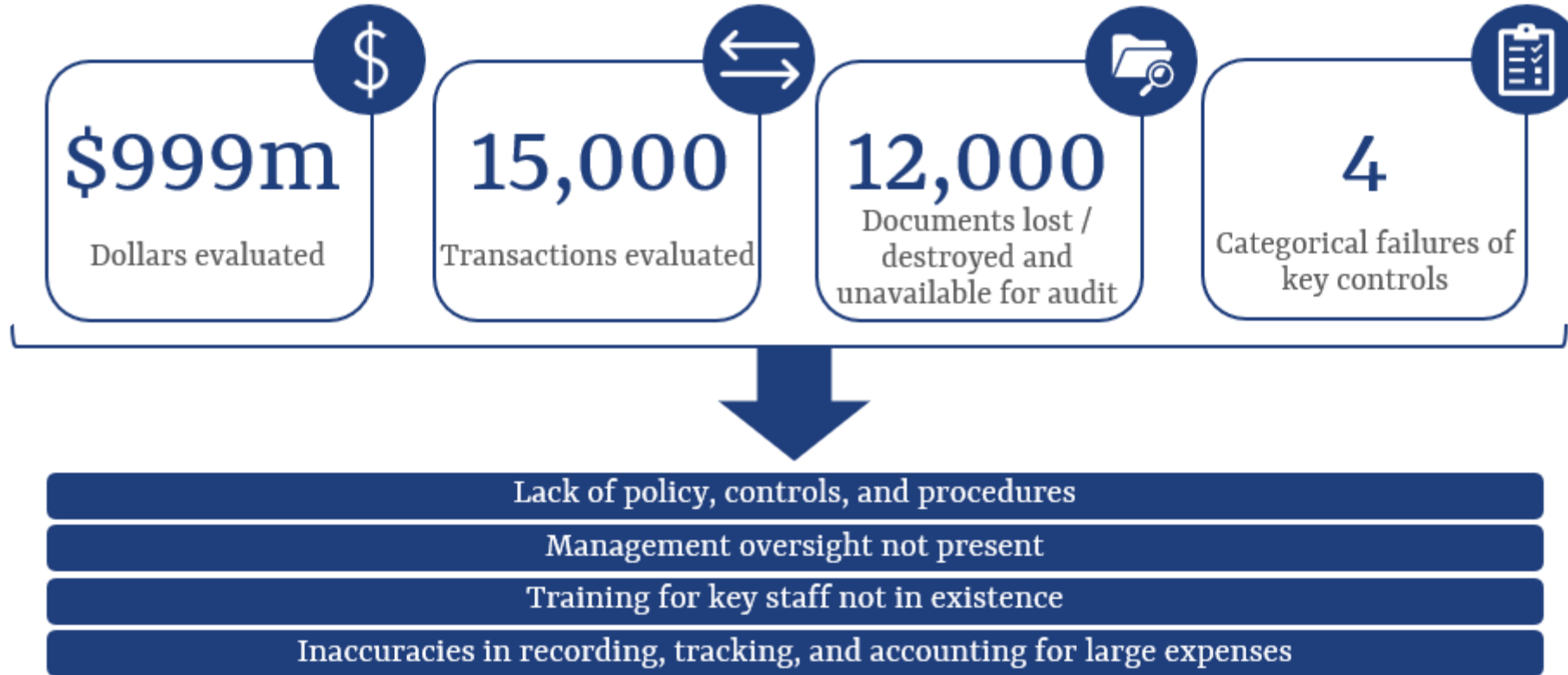
- I. Executive Summary
- II. Engagement Background
- III. Project Accounting Analysis | Findings + Recommendations
 - 1. Policies and Procedures Manual
 - 2. Lost/Destroyed Records
 - 3. Vendor Selection
 - 4. Purchase Approval
 - 5. Accounting Errors
- IV. Project Management Analysis| Findings + Recommendations
 - 1. General Conditions Bridging Documents
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Executive Summary and Engagement Background



Executive Summary





Engagement Background

Scope

E-SPLOST Program	Scope Period	Count of Transactions	Total Expenses (\$)
E-SPLOST IV	7/1/2012-4/25-2023	8,800	\$605M
E-SPLOST V	7/1/2017-8/15/2023	6,800	\$393M
Total		15,600	\$999M

Procedures

- 1) Project Accounting Analysis – comprehensive analysis of all transactions (where documentation was available) and review of procurement/project tracking/accounting processes
- 2) Project Management Analysis – analysis of contract terms, construction best practices, etc.
- 3) Forensic Analysis – analytical tests to identify risky transactions, background research, and email review



Project Accounting Analysis



#1 – Policies and Procedures

Finding: Lack of Enforceable Policy

Policies and Procedures Manuals (“PPM”) were not developed to align with District processes or communicated to District staff, as a result they were not adhered to by District staff.

Recommendation:

Engage a third party to develop a policy and tracking mechanism for future E-SPLOST programs that considers input from District personnel while considering any legal or regulatory requirements. Communicate, enforce, and monitor compliance with policy.



#2 – Lost/Destroyed Records

Finding: Lack of Retention Requirements

Over 12,000 records (~25% of expected documentation) were either lost or destroyed. District staff were not aware of records retention requirements.

Recommendation:

Develop and execute training over records retention policies. Stand-up an oversight function and monitoring program to ensure compliance with records retention policies.



#3 – Vendor Selection

Finding: Lack of Vendor Score Compliance

158 out of 328 vendor score sheets were not in compliance regarding selection committee composition.

Recommendation:

Implement a monitoring program to prevent and detect deviations from policy regarding selection committee composition. A combination of preventive procedures and an oversight function should be in place to review composition prior to award and detect deviation via routine internal audits.



#4 – Purchase Approval

Finding: Lack of all Purchase Approvals

3,720 transactions (24%) did not have a purchase order or transmittal form that contained all approvals as required by policy. Often, purchase orders were approved after an invoice was sent by the vendor.

Recommendation:

Implement a management oversight program to review compliance with purchase order requirements. Enforce the policy that purchases are not to be made without a fully approved purchase order in Munis.



#5 – Accounting Errors

Finding: Accounting Errors

Accounting errors including duplicate invoices, incorrect payment amounts to vendors, and incorrect general ledger coding were noted throughout E-SPLOST IV and V.

Recommendation:

Develop and execute a training program to ensure team members have the tools and resources needed to effectively track long-term projects and reduce error frequency.



Project Management Analysis



#1 - General Conditions Bridging Documents

Finding #1: Lack of Bridging Documents

Under normal industry standards, the document, “General Conditions of Construction,” governs the processes associated with administering the construction. It acts as a “Bridging” document between AE and CM/GC contracts to ensure the separate obligations of the AE and CM align for smooth administration of work. This document is not in place.

Recommendation:

For future capital projects, include “General Conditions of Construction” documents that will govern the processes associated with administering the construction.



#2 - Contract Forms

Finding #2: Lack of Specificity of Project Documents

Lump Sum contracts show that the scope of work was articulated by a general reference to the Drawings and Project Manual and addendum. It is best to be specific with the project documents, such as including the dates published, control version and/or having the AE provide their index of drawings and specifications (with dates of final issuance) for incorporation. This can avoid disputes over which documents formed the basis of the contract.

Recommendation:

For future capital projects, include more specificity of the project documents by including the dates published, control version and/or having the AE provide their index of drawings and specifications (with dates of final issuance) for incorporation.



#3 - Payment Applications

Finding #3A: Lack of Certification

Observed multiple instances where the architect of record did not certify the Application for Payment. The architect's certification is a critical control as an independent representation of the architect's belief that the work has progressed to the point of the requested payment and is in general conformance with the contract requirements.

Recommendation:

Prior to processing payment applications, confirm that the architect of record certified the Application for Payment and the work has progressed to the point of the requested payment and is in general conformance with the contract requirements.



#3 - Payment Applications Cont.

Finding #3B: Lack of Sworn Statements

Did not observe any sworn statements included in payment applications. While not contractually obligated, inclusion of sworn statements are a best practice as it requires the CM/GC to attest that only the contractors listed are providing labor and materials and that the breakdown of costs is accurate.

Sworn statements allow the Owner to monitor the flow of costs among the CM/GC and subcontractors, secure appropriate waivers, and identify all potential claimants, secure appropriate waivers. An industry standard AIA G907-2022 could be used.

Recommendation:

Require that all payment applications include sworn statements to allow the ability to monitor the flow of costs among the CM/GC and subcontractors and secure appropriate waivers.



#3 - Payment Applications Cont.

Finding #3C: Lack of Lien Waivers

Not all payment applications included lien waivers/releases. Without a supporting sworn statement, it is impossible to determine if all waivers and releases were provided.

Recommendation:

Require that all payment applications include lien waivers to allow the Owner to identify all potential claimants and potential associated costs.



#4 - Bonding and Default Insurance

Finding #4A: Double Bonding

Bonding of the prime CM/GC is required by GA law for public contracts. CMs on a cost-plus contract often require their subcontractors to also provide a bond protecting the CM against a subcontractor's default at the Owner's cost.

There is no meaningful benefit to the Owner provided by double bonding because the CM is already responsible for the subcontractor's performance. Observed instances of double bonding being listed in the Schedule of Values, but no bond information was provided to substantiate the procurement of a bond.

Recommendation:

As part of the procurement process for CM services, indicate that double bonding will not be allowed to be included as part of the cost-plus contracts.



#4 - Bonding and Default Insurance cont.

Finding #4B: Subcontractor Default Insurance (SDI)

Some CMs attempt to secure a subcontractor default insurance (SDI) policy or provide self-insurance, instead of a subcontractor bond.

As with a subcontractor bond, SDI is a protection measure for the CM provided at the Owner's cost with no meaningful benefit being provided to the Owner. Observed instances of CM's seeking payment for SDI policies without backup demonstrating any policy was procured.

Recommendation:

As part of the procurement process for CM services, indicate that subcontractor default insurance will not be allowed to be included as part of the cost-plus contracts.



#5 - Cost Plus Contracts

Finding #5A: Contingency Governance

It is best practice to have contractual terms governing the use of the contingency (e.g. specifying a procedure for the use, the allowable uses, and a drawdown schedule for the return of unused contingency to the Owner over the duration of the Project). Did not observe adequate contingency controls within the cost-plus contracts relative to the original budget to actual costs, cause of the contingency, reallocation of unused contingency, etc.

Recommendation:

Review current governance documents, policies, and procedures relative to overall program contingency (owner as well as construction). Ensure that the proper review/approval from the Owner is conducted and reporting of contingencies are reported on a consistent and regular basis.



#5 - Cost Plus Contracts cont.

Finding #5B: Owner Contingency

It is best practice to maintain an Owner Contingency within an overall project budget, observed instances where the Owner Contingency was held within the CM GMP. This is not a preferred practice given;

1. The lack of contingency controls
2. The CM is entitled to charge a fee on it.
3. If outside the CM contract, Owner contingency can be used for other contracts and costs at the owner's discretion

Recommendation:

As part of the procurement process for CM services, indicate that Owner contingency will not be allowed to be included as part of the cost-plus contracts and will be held separately by DCSD.



#5 - Cost Plus Contracts cont.

Finding #5C: CM Back Up Information / Lump Sum General Conditions

As is common with many industry standard cost-plus contracts, the CM's permissible general condition/staffing costs are proscriptively defined.

Observed that the payment applications show that the CM's general condition costs were set as a fixed fee and no backup for the CM's own costs were provided.

Recommendation:

As part of the procurement process for CM services, indicate that the CM will be required to provide back-up and supporting documents to be included as part of the invoice process for the cost-plus contracts.



#5 - Cost Plus Contracts cont.

Finding #5D: CM Buyout Savings

In the Cross Key Elementary project, it was observed that there was a line item in the G702 listed as "Gilbane Buy Savings" for \$106,527.30. This should be discussed further to determine what this line item is and how the savings are allocated. Recommend obtaining a copy of the authorizing change order this line item.

Recommendation:

As part of the procurement process for CM services, indicate that potential "buy savings" realized during the project will be reviewed and the reallocation of the buy savings will be mutually agreed upon accordingly. Supporting documents will need to be included as part of the invoice process for the cost-plus contracts.



#6 - General Cost Considerations

Finding #6A: Independent Testing and Inspections

On cost-plus contracts, observed independent testing and inspection services being listed within the CM's cost of the work.

Independent testing services provide a critical verification function independent of the CM. By rolling their services under the CM, their independence is impaired, and the CM is entitled to charge their fee on the cost of those services.

Recommendation:

As part of the procurement process for CM services, indicate that independent testing and inspections will be that of the Owner-directed scopes and costs.



#6 - General Cost Considerations cont.

Finding #6B: Pandemic Cost Absorption

It is noteworthy that several of these projects occurred throughout the COVID pandemic. The pandemic saw unprecedented market escalation in construction as well as supply and labor disruptions.

DCSD should consider looking more closely to see how the projects absorbed these marked conditions (i.e. were the contracts budgets overinflated to absorb the market conditions, was scope reduced (reduced building area, less expensive infrastructure, etc.), or were change orders provided).

Recommendation:

Review pre-pandemic scope of work for projects and determine how the potential budgets absorbed the marker conditions of cost escalation.



#6 - General Cost Considerations cont.

Finding #6C: GMP and Changer Orders

To more fully understand the project, we would like to see copies of GMP amendments for cost-plus contracts.

This is a critical document as it not only establishes the project cost limit, it also establishes the project's scope of work and time. Additionally, DCSD would like to see copies of all Change Orders.

Recommendation:

Obtain copies of the Change Orders associated with each project to determine the original budget, cost to date including project cost limit, and project's scope of work and time.



#6 - General Cost Considerations cont.

Finding #6D: CM Fees and Costs

As a basis of comparison for CM Fees and Costs, the following are two cost-plus contracts compared to what PMR typically observes as common cost ranges;

	PMR	Cross Keys ES	McNair MS
1. Pre-Construction	0.50%-0.75%	0.07%	0.10%
2. CM Fee	2.0%-3.0%	2.76%	4.53%
3. CM Staffing	5.50%-9.50%	5.21%	8.60%
4. Insurance	1.10%-1.90%	1.61%	0.86%

Recommendation:

Review additional CM cost-plus agreements associated with each project to determine alignment with industry standards, original budget, and project's scope of work and time.



#6 - General Cost Considerations cont.

Finding #6E: Certificate of Substantial Completion

Certificates of Substantial Completion are a critical document that should be issued by the AE certifying the project is ready for its intended use by the Owner.

This document typically signals the shift in control and responsibility for the work triggering the Owner's responsibility for utilities, insurance, etc. Substantial Completion is typically the commencement of warranties of capital assets (i.e. roof, windows, door, mechanical, electrical, plumbing, etc.)

Recommendation:

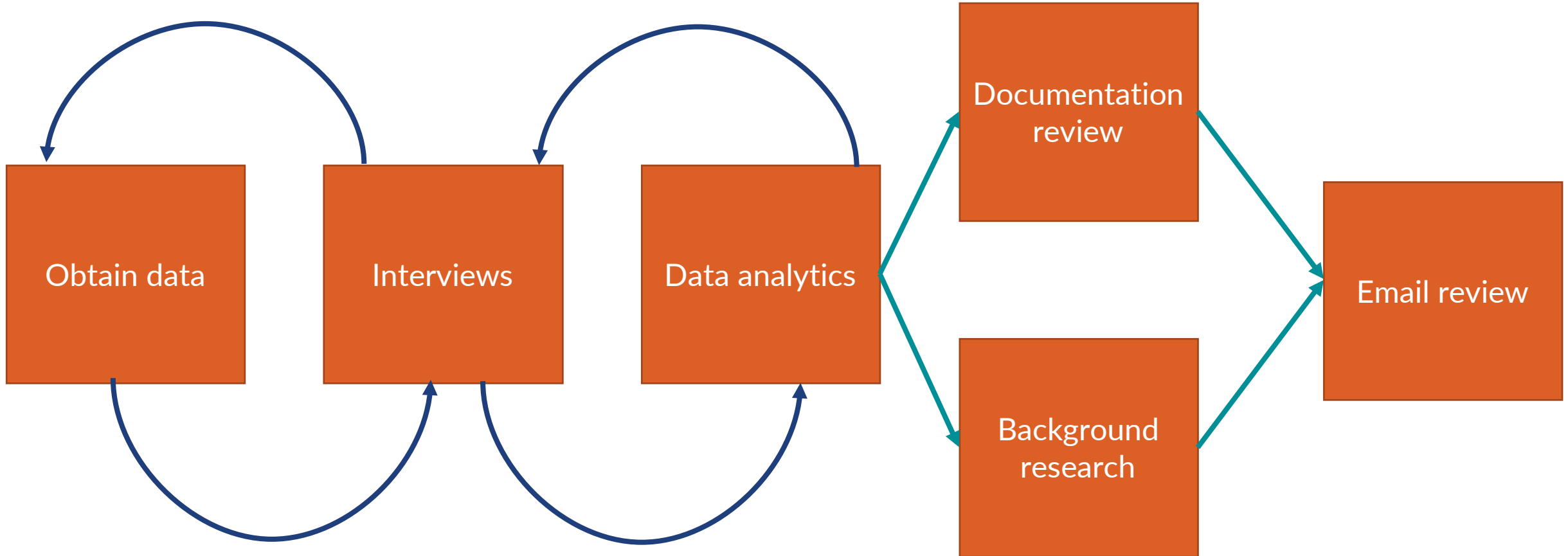
Obtain copies of the Certificate of Substantial Completion for each project identifying the "start date" as well as associated close-out documents for each project (i.e. as-builts, warranties, etc.)



Forensic Analysis



The Forensic Process





The Forensic Lens

Focusing on:

1. Relationships between vendors and employees
2. Legitimacy of vendors
3. Legitimacy of invoices

NOT looking at:

1. Compliance
2. Policies/procedures
3. Best practices



Information Reviewed

1. **15K+** transaction-level detail lines
2. Employee Master File
3. Vendor Master File
4. **400+** E-SPLOST vendors identified
5. Detailed review of **50+** vendors
 1. Background research, including internet, social media, and CLEAR
 2. **500+** of invoices
6. Email review and analytics/keyword searches
 1. **~30** employees
 2. **5M+** emails/files in population



#1 – Project Spend Tracking

Finding: Inaccurate Ledger

The District did not maintain a complete and accurate ledger of E-SPLOST-related transactions consisting of Project, Expense details, Vendor Names, Dates, Amounts, etc.

Recommendation:

The District should provide comprehensive training sessions, standard operating procedures, and ongoing support to personnel responsible for financial record-keeping duties.



#1 – Project Spend Tracking cont.

Example of original data source (no vendor name, check #, missing details)

E-SPLOST IV – Project #104

	PA JOURNAL EFFECTIVE DATE	Amount	PA JOURNAL VENDOR NAME	PA JOURNAL SOURCE	PA JOURNAL NUMBER	PA JOURNAL COMMENT	PA JOURNAL REFERENCE 4	PA JOURNAL CHECK
1	7/1/2018	\$ 128,150.00		PAC	6		SPLOSTIV ACT	
2	7/1/2018	(128,150.00)		PAC	599	ZERO OUT SPLOST LTD BALANCES	LTD EXPEND	
3	7/1/2018	128,150.00		PAC	603	CORRECT SPLOST LTD BALANCES	SPLOST LTD	
4	7/1/2018	1,538.50		PAC	6		SPLOSTIV ACT	
5	7/1/2018	(1,538.50)		PAC	599	ZERO OUT SPLOST LTD BALANCES	LTD EXPEND	
6	7/1/2018	5,018.50		PAC	603	CORRECT SPLOST LTD BALANCES	SPLOST LTD	
7	7/1/2018	410,220.20		PAC	6		SPLOSTIV ACT	
8	7/1/2018	(410,220.20)		PAC	599	ZERO OUT SPLOST LTD BALANCES	LTD EXPEND	
9	7/1/2018	410,220.20		PAC	603	CORRECT SPLOST LTD BALANCES	SPLOST LTD	
10	7/1/2018	540.00		PAC	6		SPLOSTIV ACT	
11	7/1/2018	(540.00)		PAC	599	ZERO OUT SPLOST LTD BALANCES	LTD EXPEND	
12	7/1/2018	540.00		PAC	603	CORRECT SPLOST LTD BALANCES	SPLOST LTD	
13	8/31/2018	5,980.80		PAC	21	AUG NET V1	AUG NET V1	
14	8/31/2018	2,299.50		PAC	21	AUG NET V1	AUG NET V1	
		<u>\$ 552,209.00</u>						



#1 – Project Spend Tracking cont.

Example of PM created ledger

E-SPLOST IV – Project #104

	PA JOURNAL EFFECTIVE DATE	Amount	PA JOURNAL VENDOR NAME	PA JOURNAL SOURCE	PA JOURNAL CHECK
1	5/15/2015	\$ 320.00	ACE III COMMUNICATIONS INC	CD	000014434
2	5/20/2016	16,000.00	GARDNER SPENCER SMITH	CD	016028441
3	6/9/2016	8,000.00	GARDNER SPENCER SMITH	CD	016030050
4	9/9/2016	30,760.00	GARDNER SPENCER SMITH	CD	017004723
5	11/11/2016	20,000.00	GARDNER SPENCER SMITH	CD	017010898
6	12/2/2016	20,000.00	GARDNER SPENCER SMITH	CD	017013165
7	2/3/2017	20,000.00	GARDNER SPENCER SMITH	CD	017018694
8	4/28/2017	98,624.00	DONALD CAMP INC	CD	017026694
9	7/27/2017	3,790.00	GARDNER SPENCER SMITH	CD	018001141
10	3/16/2018	220.00	ACE III COMMUNICATIONS INC	CD	000022501
11	6/14/2018	44,572.50	BON BUILDING SERVICES INC	CD	018029932
12	7/26/2018	1,538.50	ATLANTA CARGO TRANSPORTATIO	CD	000023433
13	7/26/2018	267,023.70	BON BUILDING SERVICES INC	CD	019001073
14	7/26/2018	7,200.00	GARDNER SPENCER SMITH	CD	019001108
15	7/26/2018	2,400.00	GARDNER SPENCER SMITH	CD	019001108
16	8/24/2018	2,299.50	BON BUILDING SERVICES INC	CD	019003346
17	8/24/2018	5,980.80	CITY WIDE OF METRO ATLANTA	CD	019003363
18	8/24/2018	3,480.00	ICN	CD	000023595
		\$ 552,209.00			



#1 – Project Spend Tracking cont.

Initial Spend and Budget
Reports
\$998M
No transaction detail



Initial Transaction Detail Provided
\$1.223B
Incomplete transaction details

Issue #1 – Crosspoint conversion lacking vendor details
Issue #2 – Munis data without project string



#1 – Project Spend Tracking cont.

Initial Transaction Detail Provided Compared to
Budget and Spend Reports

171 of 261 Projects Reconciled (66%)
~\$240M Variance



#1 – Project Spend Tracking cont.

Crosspoint
Transaction
Details



Munis
Transaction
Details



Munis Project
Detail History
Reports



Munis Project
Journal Inquiry
Reports



Review of
Supporting
Documentation
& Inquiries



15K+ Transactions with Vendor Detail



#2 – Analytics/ Vendor Analysis

Tests Performed

	<u>Test Name</u>	<u>Test Description</u>
1	Sequential invoice numbers	Sequential invoice numbers can be indicative of a potentially fictitious vendor, as it would indicate they do not have other customers.
2	Invoice numbers of 100 or lower	Typically, lower invoice numbers are indicative of newly established vendors. Newly established vendors may present an operational risk and/or could be indicative of a fictitious vendor.
3	Invoice numbers without numbers	Invoice numbers that don't include numbers (i.e., are comprised solely of text characters) would not be expected (i.e., should be the exception versus the norm).
4	Invoice dates as invoice numbers	Invoice numbers that don't include legitimate numbers (i.e., are just the invoice date) would not be expected (i.e., should be the exception versus the norm).
5	Duplicate invoice numbers	Duplicate invoice numbers may be indicative of a fictitious charge or a fictitious vendor and/or may lead to accidental duplicative payments.
6	Invoices from vendors not on VMF	A payment issued to, or invoice received from, a vendor not listed in the VMF can be indicative of a problematic disbursement.
7	VMF to Employee Master File	Vendors with matching characteristics, such as an address, with an employee may indicate a fictitious vendor.



#2 – Analytics/ Vendor Analysis cont.

Tests Performed cont.

	<u>Test Name</u>	<u>Test Description</u>
8	Vendors with missing information	A potential characteristic of a fictitious vendor is that key information for the vendor is missing from the VMF.
9	Statistics - Z-Score	A one-time payment to a vendor for an amount significantly larger than other payments to that vendor can also be indicative of a fraudulent payment. A Z-Score is a statistical measurement that identifies payments that are outside the expected amount compared to the average payments for a vendor.
10	Benford's Law	Benford's Law is a mathematical theory that applies to large sets of randomly produced natural numbers, such as AP disbursements. According to this theory, the number 1 occurs more frequently than the number 9, resulting in an inverse exponential distribution. Problematic payments, if they exist, often deviate from Benford's Law because they are not random.
11	Round dollar amount invoices	While legitimate disbursements may involve rounded dollar amounts, perpetrators frequently use these rounded amounts when issuing problematic payments.
12	Trend of vendor payments over time	One potential characteristic of a fictitious vendor and/or a kickback scheme is the payments to the vendor increase over time.
13	Vendors receiving only one payment	A potential characteristic of a problematic disbursement is that the payment was issued to a vendor who received no other payments.



#2 – Analytics/Vendor Analysis cont.

Flagged Vendors

A flagged vendor DOES NOT mean it is problematic vendor

. Flagged vendors are vendors identified through our analytics to warrant further research, including review of invoices, background research, and email review...but again, does not mean that they are necessarily problematic

	<u>Vendor Name</u>	<u>No. of Projects</u>	<u>Total SPLOST Spend</u>
1	Ace Modular Structures	1	\$ 65,809.00
2	Autaco Development LLC	13	2,820,456.97
3	B Levett & Company Inc.	6	464,735.56
4	Blue Door Networks LLC	1	84,475.58
5	Brandon W. Silvera	1	15,190.00
6	Burwyn Associates	1	15,518.50
7	Celebrity Fence Co.	1	406,588.00
8	Century Music Center	1	538,464.27
9	Clean-A-Blind of Atl	3	87,285.00
10	Compass Environmental Inc.	39	140,223.13
11	Construction Consulting	1	93,125.00
12	Cooper & Co General Contractors Inc.	2	25,459,376.31
13	Donald Camp Inc.	9	395,539.98
14	Evelyn R. Barnes	1	72,960.00
15	Evergreen Corporation	2	81,668,601.00
16	GSB Architects Inc.	6	184,945.70
17	Guardian of Georgia	1	2,955,842.45
18	M Mitchell Group LLC	8	351,380.00
19	Mechanical Services Inc.	3	261,363.00
20	Ninas Consultant Services	1	74,410.00
21	Tracie Graham	1	20,625.00
22	Tracy Watson Adkison	1	31,850.00
23	Winter Construction	2	37,470,886.30



#2 – Analytics/Vendor Analysis cont.

Flagged Vendors

- Background research
 - Includes “key” District employees
 - Thomson Reuters CLEAR
 - SoS Business Entity Search
 - Internet/Social Media/Wayback Machine
- Documentation review
- Email review
 - ~30 individuals
 - 5M+ files

CLEAR Search Results: "Sample-document, Jane, Include first nam..." Reference: N/A

NAME / SSN	DOB / AGE	ADDRESS	REPORTED
SAMPLE-DOCUMENT, JANE 999-99-XXXX	01/XX/1951	240 SUMMIT AVENUE SAINT PAUL, MN 55102	01/01/2015

VITAL STATISTICS

Name: SAMPLE-DOCUMENT, JANE	AKA: CONSUMER, JONTAHON
SSN: 999-99-XXXX	AKA: JANE SAMPLE-DOCUMENT, JONATHON CONSUMER AKA
SSN: 880-33-XXXX	AKA: SAMPLE-DOCUMENT, JILL
SSN: 219-09-XXXX	AKA: SAMPLE-DOCUMENT, JIM
DOB: 01/XX/1951	AKA: SAMPLE-DOCUMENT, JOHN
DOB: 01/XX/1959	AKA: SAMPLE-DOCUMENT, JOHNDJANE
Date of Death: 01/03/2009	AKA: SAMPLE, JANE
Date of Birth: 01/01/2008	AKA: CONSUMER, JONATHON
Gender: FEMALE	AKA: S DOCUMENT, JANE
	AKA: SAMPLE-DOCUMENT AKA JONATHON CONSUMER, JANE
Email Address: drsampledocument@janesampledokumentdds.com	
Email Address: jane.sample@teschmit.com	
Email Address: JANE SAMPLE@SBCGLOBAL.NET	
Email Address: john.sample-document@sample.com	
Employer: JANE SAMPLE-DOCUMENT DDS DENTISTRY	

KNOWN ADDRESSES

ADDRESS	SOURCE(S)	LAST CONFIRMED
240 SUMMIT AVENUE SAINT PAUL, MN 55102 RAMSEY COUNTY	Utility Listing, Experian, TransUnion, Work Affiliations, New Movers, Professional Licenses, Email Records	01/01/2015
10655 N BIRCH ST BURBA MN	Experian	10/08/2014
1920 FERONIA AVE 2 SAINT PAUL, MN 55104 RAMSEY COUNTY	Utility Listing	06/24/2013
10655 N BIRCH ST BURBA MN	Utility Listing	01/03/2011

DASHBOARD: Quick Analysis Flags

POSSIBLE QUICK ANALYSIS FLAGS	STATUS
Associate with OFAC, Global Sanction or PEP listing	No
World-Check Listing	YES
OFAC listing	YES
Global Sanctions	No
Residential Address Used as a Business Address	YES
Prison Address on Record	No
P.O. Box listed as Address	YES
Bankruptcy	YES
Associate or Relative With a Residential Address Used as a Business Address	No
Associate or Relative with a Prison Address on Record	No
Associate or Relative with P.O. Box listed as Address	No
Criminal Record	YES
Multiple SSNs	YES
SSN Matches multiple individuals	YES
SSN Recorded as Deceased	YES
Age Younger than SSN Issue Date	No
SSN Format is Invalid	YES
Address 1ST Reported <90 Days	No
Telephone Number Inconsistent with Address	No
Healthcare Sanction	YES
Arrest Record	YES

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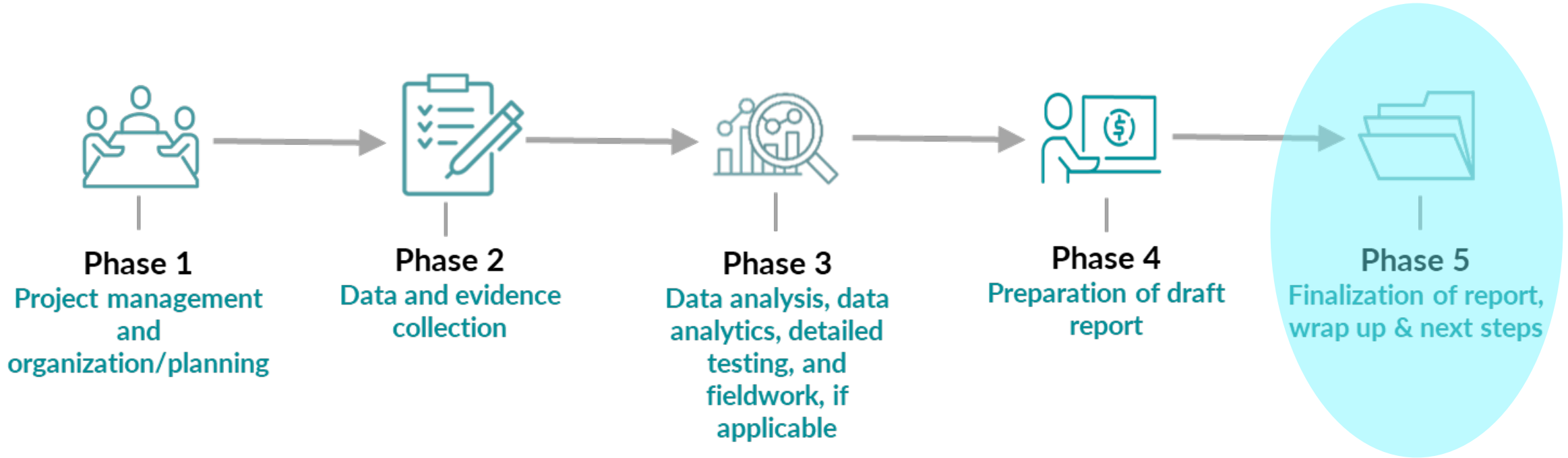


Next Steps



Next Steps

Five Phase Workplan





Q & A