Voucher Audit of the Information Processing Support Services Contract – TIRNO-00-D-00009

February 27, 2007

Reference Number: 2007-10-050

This report has cleared the Treasury Inspector General for Tax Administration disclosure review process and information determined to be restricted from public release has been redacted from this document.

Phone Number | 202-927-7037
Email Address | Bonnie.Heald@tigta.treas.gov
Web Site | http://www.tigta.gov

TREASURY INSPECTOR GENERAL
FOR TAX ADMINISTRATION

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

February 27, 2007

MEMORANDUM FOR CHIEF, AGENCY-WIDE SHARED SERVICES

FROM: Michael R. Phillips
Deputy Inspector General for Audit

SUBJECT: Final Audit Report – Voucher Audit of the Information Processing Support Services Contract – TIRNO-00-D-00009 (Audit # 200610031)

This report presents the results of our review of the Internal Revenue Service's (IRS) Information Processing Support Services Contract TIRNO-00-D-00009. The overall objective of this review was to determine whether selected vouchers submitted and paid under contract number TIRNO-00-D-00009 were appropriate and in accordance with the contract's terms and conditions. We initiated this audit to determine whether the vouchers submitted by the contractor and paid by the IRS were accurate, supported, and allowable.

Impact on the Taxpayer

Contract expenditures represent a significant outlay of IRS funds. The Treasury Inspector General for Tax Administration has made a commitment to perform audits of these expenditures. To the extent our reviews assist the IRS in identifying and recovering inaccurate, unsupported, and unallowable charges, contract expenditures are reduced and taxpayer funds are saved.

Synopsis

We identified questionable charges totaling approximately $3.4 million, or about 19 percent of the approximately $17.8 million audited. The questionable charges consist of unallowable and unsupported costs, including approximately $2.1 million for 105 consultants whose résumés the contractor could not provide, $793,000 for 51 consultants who did not qualify for the positions for which they were charged, $289,000 for 19 consultants who were improperly granted experience waivers by the IRS, $179,000 for subcontractors whose résumés were not provided, $22,000 in unsupported labor charges, $9,000 in unsupported subcontractor charges, and $900 in

unsupported travel charges. We provided details of these charges to the contractor and to the IRS.

As part of this audit, we also examined contract correspondence files and interviewed the Contracting Officer (CO) and the Contracting Officer's Technical Representatives to determine whether the contractor's performance was satisfactory. Based on these limited auditing procedures, nothing came to our attention that would lead us to believe there were significant problems with the deliverables associated with the task orders included in our tests.

Recommendations

We recommended the Director, Procurement, require the appropriate CO to (1) review the questionable charges of approximately $3.4 million and initiate any recovery actions deemed warranted and (2) review the violations of the contract regarding qualification waivers and initiate any recovery actions or ratify the waivers, as warranted.

Response

IRS management agreed with our recommendations. The CO has reviewed the questionable charges of $3.4 million and has determined that the contractor will be given until April 30, 2007, to provide additional supporting documentation. The CO will conduct a thorough analysis of the additional documentation and determine whether recovery of a portion or all of the questionable charges is warranted, including negotiating consideration on behalf of the Federal Government. In addition, the CO will provide written guidance to reinforce to the contractor the correct process for obtaining qualification waivers and identify the party responsible for approving such actions. The CO will also provide additional guidance to Contracting Officer's Technical Representatives to remind them that the CO is the only individual who contractually can approve waiver requests for contractor personnel who do not fully meet the education and experience requirements of the contract. Management's complete response to the draft report is included as Appendix V.

Copies of this report are also being sent to the IRS managers affected by the report recommendations. Please contact me at (202) 622-6510 if you have any questions or Nancy A. Nakamura, Assistant Inspector General for Audit (Headquarters Operations and Exempt Organizations Programs), at (202) 622-8500.

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Abbreviations

CO	Contracting Officer
COTR	Contracting Officer's Technical Representative
IRS	Internal Revenue Service

Background

In June 2000, the Internal Revenue Service (IRS) awarded contract number TIRNO-00-D-00009, a cost-plus-fixed-fee/firm-fixed-price contract[1] as a part of the Treasury Information Processing Support Services contracts, the first of which was awarded in 1994. The objective of the June 2000 contract was to provide a continuation of the broad range of information technology-related services initiated by the original Treasury Information Processing Support Services contracts. The IRS awarded task orders against the contract on either a cost-plus-fixed-fee basis or a firm-fixed-price basis.

The contract was awarded for a base period from June 2000 through May 31, 2001. The contract included four option periods that would extend the contract through May 31, 2005. The IRS exercised all the options available under the contract. In addition, a contract modification was issued that further extended the contract to November 30, 2005. According to the IRS Request Tracking System,[2] as of January 23, 2006, the IRS had awarded 23 task orders with a total value not to exceed approximately $341 million and had approved 506 vouchers totaling approximately $262 million for payment to the contractor.

Because contract expenditures represent a significant outlay of IRS funds, the Treasury Inspector General for Tax Administration made a commitment to perform audits of these expenditures. This audit was designed to determine whether amounts paid by the IRS under this contract were accurate, supported, and allowable through a review of contractor vouchers and supporting documentation.

This audit was performed at the Office of Procurement in the Office of Agency-Wide Shared Services in Oxon Hill, Maryland, and the contractor's facility in Reston, Virginia, during the period March through September 2006. Opinions expressed in this report pertain only to vouchers included in our sample. The audit was conducted in accordance with *Government Auditing Standards*. Detailed information on our audit objective, scope, and methodology is presented in Appendix I. Major contributors to the report are listed in Appendix II.

[1] A cost-plus-fixed-fee contract is a cost-reimbursement contract that provides for payment to the contractor of a negotiated fee that is fixed at the inception of the contract. A firm-fixed-price contract provides for a price that is not subject to any adjustment on the basis of the contractor's cost experience in performing the contract.

[2] The Request Tracking System is a web-based application that allows IRS personnel to prepare, approve, fund, and track requests for the delivery of goods and services. The System also allows for electronic receipt and acceptance of items delivered and provides an interface with the Integrated Financial System (the IRS financial accounting system) for payment processing.

Results of Review

Questionable Contract Charges and Voucher Verification Process

We examined supporting documentation obtained from the IRS Office of Procurement and documentation received directly from the contractor for a judgmental sample of 11 vouchers. (see Appendix I for details). The sampled vouchers related to seven task orders. The 7 task orders had award amounts totaling approximately $279 million and associated vouchers of approximately $250 million. Our sample of 11 vouchers had processing dates from July 2003 to January 2006 and totaled $17,839,917 in IRS payments. The primary expenses claimed by the contractor were labor costs, subcontractor costs, and indirect costs such as overhead and general and administrative expenses.

Questionable contract charges

We identified questionable charges of $3,411,179.10 (19.1 percent of the total audited) as shown in Figure 1. We provided details of these charges to the contractor and to the IRS.

Figure 1: Schedule of Questionable Charges

Questioned Activity	Questionable Charges
Consultant Résumés Not Provided	$2,117,766.59
Use of Unqualified Consultants	$792,986.92
Improper Experience Waivers	$289,040.65
Subcontractor Résumés Not Provided	$178,913.67
Unsupported Labor Charges	$22,190.83
Unsupported Subcontractor Charges	$9,383.83
Unsupported Travel Charges	$896.61
Total	**$3,411,179.10**

Source: Treasury Inspector General for Tax Administration analysis of 11 vouchers submitted to the IRS.

The contractor could not provide résumés for 105 consultants, or 28 percent of the consultants listed on the 11 vouchers we tested. Further, of the 264 consultants for whom we were provided résumés, 51 were not qualified for their positions according to the contract. For example, in

June 2003 the IRS paid the contractor a total of $28,120.32, including general and administrative expenses, overhead, and fees for consulting provided by a Senior Information Technology Specialist. According to the contract, this Specialist position requires 8 years of progressive experience in the field of information technology, including 6 years of specialized experience in numerous highly specialized information technology disciplines involving a wide range of hardware/software solutions. A maximum of 2 years of college education may be substituted for 2 years of experience. This consultant had been a Financial Officer in the military from May 1988 to November 2000, involved primarily in financial and budgetary issues. Thus, although the consultant may have qualified for another reimbursable position, the résumé did not support the position for which this consultant was being charged.

In another case, the IRS paid the contractor a total of $22,154.48, including general and administrative expenses, overhead, and fees for consulting provided in June 2003 by a Junior Information Technology Specialist. This Specialist position requires 4 years of progressive experience in the field of information technology, including 3 years of specialized experience in highly specialized information technology disciplines involving a range of hardware/software solutions. A maximum of 2 years of college education may be substituted for 2 years of experience. This consultant, while possessing the requisite college education that substitutes for 2 years of experience, did not begin working in the information technology field until September 2001, and thus did not qualify for the entry-level information technology position for which he or she was being charged.[3]

In addition, 19 consultants with charges totaling $289,040.65 were provided improper qualification waivers by the IRS. The contract requires the contractor to prepare a written qualification waiver request and submit it to the Contracting Officer (CO) and the Contracting Officer's Technical Representative (COTR) when the contractor wants to hire an individual for a specific labor category, but that individual does not possess all of the qualifications required for that category. The contractor must receive written approval from the CO before the individual can work on the task order. Each waiver we reviewed was signed by a COTR and the COTR's Branch Chief. The CO stated that he or she did not recall receiving waivers from the contractor and did not delegate his or her authority to the COTR.

The Federal Acquisition Regulation[4] stipulates a contractor is responsible for accounting for costs appropriately and for maintaining records, including supporting documentation, adequate to demonstrate that costs claimed have been incurred. In our opinion, résumés or other suitable documentation should be readily available for review to ascertain whether an individual meets the educational, technical, or experience requirements of the position for which he or she is being

[3] In this example, the consultant was at least 3 months short of qualifying for the entry-level position. We did not review other invoices to determine if this consultant worked on the IRS contract prior to June 2003.
[4] 48 C.F.R. ch. 1 (2005).

charged. The Federal Acquisition Regulation also provides that costs shall be allowed to the extent they are reasonable, allocable, and allowable under the Federal Acquisition Regulation.

Voucher verification process

Contracts may be entered into and signed on behalf of the Federal Government only by COs. COs have the authority to administer or terminate contracts and make related determinations and findings. COs are responsible for ensuring performance of all necessary actions for effective contracting, ensuring compliance with the terms of the contract, and safeguarding the interests of the United States in its contractual relationships.

The requesting program office nominates a COTR, who is the CO's technical expert and representative in the administration of a contract or task order. Usually, the CO will appoint the COTR by issuing a signed letter of appointment tailored to meet the needs of each contract. The CO and the COTR are required to jointly review all appointed duties.

Prior to April 28, 2004, the Department of the Treasury *Contracting Officer's Technical Representatives Handbook* was the primary guidance for COTRs.[5] Part IV of the *Handbook* stated, in part, COTRs are responsible for reviewing and approving invoices and vouchers on contracts. It also stated that COTRs will receive instructions regarding involvement in the review and approval of invoices and vouchers from the CO. Attachment E of the *Handbook* offered, as a sample responsibility, that COTRs are responsible for reviewing and signing off on the vouchers to attest to their accuracy. Four of the 11 vouchers we reviewed during this audit were subject to this guidance.

On April 28, 2004, the IRS replaced the *Handbook* guidance, in part, with a reference to the Office of Federal Procurement Policy document *A Guide to Best Practices for Contract Administration* (the *Guide*). The *Guide* offers, as a practical technique, that COTRs reviewing vouchers under cost-reimbursement contracts should review, among other things, contractor timecards to help assess the reasonableness of direct labor costs. The *Guide* also contains directions to review major cost categories such as travel, supplies, other direct costs, and subcontractor costs to again determine the reasonableness of the claimed costs.

None of the five COTRs involved with the vouchers we sampled for this audit were aware of the existence of the *Guide* or that the *Handbook* was no longer the primary guidance for COTRs. Three of the five COTRs reviewed the vouchers primarily from a budgetary standpoint, rather than looking at details of expenses. None had written review policies, procedures, or checklists, and three of the COTRs did not review the qualifications of any of the consultants provided by the contractor. Because qualifications were not closely monitored, consultants who were not qualified according to the contract's requirements were allowed to work on the contract.

[5] Department of the Treasury Acquisition Circular No. 02-01, dated April 28, 2004, deleted references to the *Contracting Officer's Technical Representatives Handbook*. The Circular also stated the Department of the Treasury would no longer maintain the *Handbook*.

We believe the identification of a significant amount of unsupported consultant qualifications, which represented the majority of our questioned charges, was directly related to the incomplete voucher verification process described above. We conclude that, if the IRS was periodically or routinely requiring the contractor to provide such documentation, the contractor would have been able to provide employee résumés when requested during the period of our audit. We will continue to include a review of the IRS' voucher verification process in future contract voucher audits and, if warranted, recommend improvements to the process.

Further, allowing a contractor to use consultants who may not meet the requirements of the positions for which they are being charged could provide the contractor with an unfair advantage over other prospective contractors who did not bid on the solicitation because they did not have sufficient staff that met those specific contract requirements as stipulated in the solicitation.

Recommendations

Recommendation 1: The Director, Procurement, should ensure the appropriate CO reviews the identified questionable charges of $3,411,179.10 and initiates any recovery actions deemed warranted.

> ***Management's Response:*** IRS management agreed with this recommendation. The CO has reviewed the questionable charges and determined that the contractor will be given until April 30, 2007, to provide additional supporting documentation. The CO will conduct a thorough analysis of the additional documentation and determine whether recovery of a portion or all of the questionable charges is warranted, including negotiating consideration on behalf of the Federal Government.

Recommendation 2: The Director, Procurement, should require the appropriate CO to review the violations of the contract regarding qualification waivers and initiate any recovery actions or ratify the waivers, as warranted.

> ***Management's Response:*** IRS management agreed with this recommendation. The CO agrees that additional documentation should be obtained from the contractor regarding the résumés which were not available from the contractor. Upon receipt of the additional documentation, the CO will conduct a thorough analysis and make a determination whether recovery of a portion or all of the costs is warranted, including negotiating consideration on behalf of the Federal Government for contractor personnel who did not fully meet the education and experience requirements. The CO will also provide written guidance to reinforce to the contractor the correct process for obtaining qualification waivers and identify the party responsible for approving such actions. Also, the CO will provide additional guidance to COTRs to remind them that the CO is the only individual who contractually can approve waiver requests for contractor personnel who do not fully meet the education and experience requirements of the contract.

Contract Deliverables Were Acceptable

We examined contract correspondence files and interviewed the CO and COTRs to determine whether the contractor's deliverables were acceptable for the 11 vouchers related to our voucher review. In general, this contract was designed to provide sources of information processing support services for the Department of the Treasury, the IRS, and other Department of the Treasury bureaus. The IRS was to be the primary user in the following four principal task areas:

- Information Systems Services.
- Telecommunications Support Services.
- Organizational/Management Services.
- Operational Support Services.

Based on our limited auditing procedures, nothing came to our attention that would lead us to believe there were significant problems with the deliverables associated with the vouchers included in our tests.

Appendix I

Detailed Objective, Scope, and Methodology

The overall objective of this review was to determine whether selected vouchers submitted and paid under contract number TIRNO-00-D-00009 were appropriate and in accordance with the contract's terms and conditions. To accomplish our objective, we:

I. Analyzed the IRS voucher verification process prior to certifying payment to the contractor.

   A. Interviewed the CO and COTRs to confirm our understanding of the voucher verification process.

   B. Documented voucher processing risks including accuracy, supportability, and allowability of voucher charges and concluded as to the overall control environment.

   C. Interviewed IRS personnel involved in the administration of the contract to identify any concerns that existed regarding the contractor, its billing practices, or any specific vouchers.

II. Verified whether voucher charges submitted by the contractor and paid by the IRS were accurate, supported, and allowable.

   A. Identified a universe of Request Tracking System[1] transactions as of January 23, 2006. The universe contained the expenses reflected on 506 vouchers processed between November 2000 and February 2006. The universe consisted of $340,830,327.28 in awards and $261,770,584.52 in processed transactions. To ensure our sample consisted only of material vouchers, we eliminated from our sample universe all vouchers of less than $100,000. We also eliminated all vouchers submitted prior to 2003. This ensured supporting documentation would be readily available, we would have the ability to identify current internal control weaknesses, and IRS managers and employees would be available who would be knowledgeable of the current voucher verification process.

   From this modified universe, we judgmentally selected 11 vouchers for review. The vouchers related to 7 task orders that had award amounts totaling approximately $279 million and associated vouchers totaling approximately $250 million. The

[1] The Request Tracking System is a web-based application that allows IRS personnel to prepare, approve, fund, and track requests for the delivery of goods and services. The System also allows for electronic receipt and acceptance of items delivered and provides an interface with the Integrated Financial System (the IRS financial accounting system) for payment processing.

sampled vouchers had processing dates between July 2003 and January 2006 and involved $17,839,917 in IRS payments. We believed this sampling method would provide sufficient evidence to accomplish our audit objective and result in acceptable management corrective action without the need for a precise projection of sample results.

This audit did not include procedures to obtain evidence that computer-processed data within the IRS Request Tracking System were valid and reliable. Although used during this audit, the data in general were not considered significant to the audit's objective or resultant findings. We used the data within the Request Tracking System only to reasonably verify the universe from which we selected our sample of transactions for substantive testing of their accuracy, supportability, and allowability. We concluded and reported on those substantive tests. Therefore, there was no adverse effect on the audit as a result of not including the reliability of computer-processed data audit procedures.

B. For the vouchers in our sample, obtained supporting documentation from the IRS and contractor and performed the following tests:

1. Verified the mathematical accuracy of the vouchers and supporting documentation.
2. Traced voucher charges to supporting documentation.
3. Verified whether voucher charges were actually paid by the contractor through examination of payroll records and extracts from the contractor's financial records.
4. Verified whether voucher charges were allowable under the terms and conditions of the contract.

III. For the vouchers included in our sample, verified through interviews with responsible officials and reviews of project files whether the contractor's performance and deliverables were acceptable as stipulated in the contract.

Appendix II

Major Contributors to This Report

Nancy A. Nakamura, Assistant Inspector General for Audit (Headquarters Operations and Exempt Organizations Programs)
John R. Wright, Director
Thomas J. Brunetto, Audit Manager
Robert W. Beel, Lead Auditor
Melvin Lindsey, Auditor
Richard Louden, Auditor
Rashme Sawhney, Auditor

Appendix III

Report Distribution List

Commissioner C
Office of the Commissioner – Attn: Chief of Staff C
Deputy Commissioner for Operations Support OS
Director, Procurement OS:A:P
National Taxpayer Advocate TA
Director, Office of Legislative Affairs CL:LA
Director, Office of Program Evaluation and Risk Analysis RAS:O
Office of Internal Control OS:CFO:CPIC:IC
Audit Liaisons:
    Chief, Agency-Wide Shared Services OS:A
    Director, Procurement OS:A:P

Appendix IV

Outcome Measure

This appendix presents detailed information on the measurable impact that our recommended corrective actions will have on tax administration. This benefit will be incorporated into our Semiannual Report to Congress.

Type and Value of Outcome Measure:

- Questioned Costs – Potential; $3,411,179.10 (see page 2).

Methodology Used to Measure the Reported Benefit:

We examined vouchers and supporting documentation obtained from the IRS Office of Procurement, as well as documentation received directly from the contractor, to verify charges for a judgmental sample of 11 vouchers. We selected our sample from a universe of $261,770,584.52 in transactions processed by the IRS. The 11 vouchers involved $17,839,917.00 in IRS payments.

Our review resulted in the identification of questionable charges of $3,411,179.10. Specifically, these charges consisted of $2,117,766.59 for consultant résumés not provided, $792,986.92 for unqualified consultants, $289,040.65 for experience waivers improperly granted, $178,913.67 in subcontractor résumés not provided, $22,190.83 in unsupported labor charges, $9,383.83 in unsupported subcontractor charges, and $896.61 in unsupported travel charges.

Appendix V

Management's Response to the Draft Report

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

AGENCY-WIDE SHARED SERVICES

RECEIVED
FEB – 7 2007

February 5, 2007

MEMORANDUM FOR MICHAEL R. PHILLIPS
DEPUTY INSPECTOR GENERAL FOR AUDIT

FROM: David A. Grant
Director, Procurement

SUBJECT: Draft Audit Report—Voucher Audit of the Information Processing Support Services Contract No. TIRNO-00 D-00009 (Audit No. 200610031) (i-trak #2007-19896)

We appreciate the opportunity to respond to the subject draft audit report. The audit assessed whether invoices paid under the subject contract were appropriate and in accordance with its terms and conditions.

The audit focused on a judgmental sample of eleven invoices totaling approximately $17.8 million in contractor charges and identified $3,411,179.10 of those charges as questionable. These costs are inclusive of General and Administrative, overhead and fee.

We are taking additional steps to validate the accuracy of the $3.4 million in charges that you identified in your report as questionable. The Contracting Officer (CO) is working closely with the Contractor to obtain additional documentation and supporting records. The Contractor has requested additional time to research its database and archival records to provide the documentation requested. We have extended the time for providing the documentation to April 30, to address these situations and provide additional documentation. Once we complete our analysis of the documentation, we will determine the amount of any recoverable costs and initiate the appropriate action to recover those costs. Our detailed response to the audit findings and recommendations is attached.

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We appreciate your continued support and the valuable assistance and guidance that your team provides. If you have any questions, please contact me or a member of your staff may contact Mary Jo Labriola, Director, Office of Information Technology, at (202) 283-6903.

Attachment

cc: Chief, Agency Wide Shared Services OS:A
Management Controls Coordinator OS:A:F

RECOMMENDATION #1:
We recommend that the Director, Procurement, should ensure the appropriate CO reviews the identified questionable charges of $3.4 million and initiate any recovery actions deemed warranted.

CORRECTIVE ACTION #1:

The CO has reviewed the identified questionable charges of $3.4 million. Based on our analysis, the CO has determined that the Contractor will be given until April 30, to provide additional supporting documentation. Upon receipt of the additional documentation, the CO will conduct a thorough analysis and make a determination whether recovery of a portion, or all, of the $3.4 million is warranted, including negotiating consideration on behalf of the Government.

IMPLEMENTATION DATE: July 31, 2007

RESPONSIBLE OFFICIAL:

Director, Procurement OS:A:P

CORRECTIVE ACTION MONITORING PLAN:

The CO and the COTR will monitor contractor invoices in accordance with the Federal Acquisition Regulation (FAR) and the contract terms and conditions.

RECOMMENDATION #2:

The Director, Procurement should require the appropriate CO reviews the violations of the contract regarding qualification waivers, and initiates any recovery actions or ratifies the waivers, as warranted.

CORRECTIVE ACTION #2:

The CO agrees that additional documentation should be obtained from the Contractor regarding the 105 resumes which were not available from the Contractor. The CO has given the Contractor until April 30, 2007 to provide the additional supporting documentation. Upon receipt of the additional documentation, the CO will conduct a thorough analysis and make a determination whether recovery of a portion, or all, of the costs are warranted, including negotiating consideration on behalf of the Government for Contractor personnel who did not fully meet the education and experience requirements.

The CO agrees that receipt of resumes for all Key Personnel are required under the terms of the contract and should have been provided to the CO and COTR. The CO will provide written notification to the Contractor reminding them of this contractual requirement.

2

CORRECTIVE ACTION #2 *cont'd*

The contract does not require the Contractor to submit resumes to the Contracting Officer or the COTR for review and approval in advance of performance on a specific task order for non-Key Personnel that meet the education and experience levels specified in the contract for the applicable labor categories. For non-Key Personnel positions, the Contractor may provide, and substitute, personnel who meet the qualifications of the positions. And, because the volume of non-Key personnel who may be performing under any specific task order requirement, it is not feasible for the Government to review and approve each of these personnel's resumes. However, it is the responsibility of the Contractor to determine if the personnel proposed for performing under specific labor categories meet the education and experience requirements of the contract, and if not, it is the responsibility of the Contractor to submit Qualification Waiver Requests (Section C.4.10.2) for personnel proposed that do not meet the stated contract requirements. The CO will provide written guidance to reinforce to the Contractor the correct process for obtaining qualification waivers and identify the party responsible for approving such actions. The CO will also provide additional guidance to the COTR to remind them that the CO is the only individual who contractually can approve waiver requests for Contractor personnel who do not fully meet the education and experience requirements of the contract.

The Contractor is required to maintain and provide proof of qualifications by resume for Key Personnel and others, if questioned or requested; therefore, the CO will provide written notification to the Contractor to provide access to this information upon request.

IMPLEMENTATION DATE: July 31, 2007

RESPONSIBLE OFFICIAL:

Director, Procurement OS:A:P

CORRECTIVE ACTION MONITORING PLAN:

The CO and COTR will monitor resumes submitted in accordance with the contract terms and conditions to ensure the Contractor personnel meet the stated education and experience qualifications.