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CORPORATION

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OFFICE OF THE INSPECTOR GENERAL

CORPORATION FOR NATIONAL AND COMMUNITY SERVICE

Pre-audit Survey of  
the Corporation's Procurement Process

This report is issued to the Corporation for National Service and contains recommendations to improve the efficiency and effectiveness of the Corporation's operations. As required by OMB Circular A-50, *Audit Followup*, the Corporation must make a final management decision no later than September 16, 1996.

**The Inspector General must approve any request for public release of the report.**

March 20, 1996

## Introduction

The Office of Inspector General performed this pre-audit survey of the Corporation for National Service's non-grant-related procurement process in support of the audit of CNS' fiscal year (FY) 1994 financial statements. We provided this report in draft to CNS management and the independent accounting firms performing the audit; however, we allowed CNS an extended response period so that the report's finding and recommendations could be considered in context with those resulting from the audit. The audit process has been concluded,<sup>1</sup> and this report is now being issued because its findings and the processes it documents are unchanged.

CNS responded on March 15, 1996. In its response, the Corporation stated that it is in general agreement with our conclusions and provided a list of corrective actions it has taken to address the issues noted in the report such as:

- improving compliance with prompt payment requirements,
- expanding the use of IMPAC credit cards,
- preparing a comprehensive procurement manual,
- maintaining automated cuff records, and
- updating contracting officer warrants.

The Corporation's response is included in its entirety as Exhibit A. As of the date of this report, OIG has performed no procedures to verify the extent of or the effectiveness of the reported corrective actions.

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<sup>1</sup> Copies of the Office of Inspector General report relating to the audit of CNS' FY 1994 financial statements are available from this office.

**Corporation for National and Community Service  
Office of the Inspector General  
Pre-audit Survey of the Procurement Process**

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## **Section II**

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Corporation for National and Community Service  
Office of the Inspector General  
Pre-audit Survey of the Procurement Process

The Corporation for National and Community Service's Office of Inspector General performed a pre-audit survey on the procurement process to:

- document management controls in support of the audit of CNS financial statements and
- identify areas for future audits by the Office of the Inspector General.

Results

The management control structure over non-grant procurement, documented herein, appears to have been designed to provide reasonable assurance that transactions are properly recorded and accounted for to permit the preparation of reliable financial reports. Our survey procedures indicate that controls have been established to require that obligations are appropriately authorized and in compliance with applicable laws and regulations, recorded in a timely manner, and materially accurate, except as discussed below. Similar controls have been established for the related expenditures. However, because of the limited nature of our testing, we cannot conclude as to the degree of CNS' adherence to required procedures or the effectiveness of the control techniques to prevent or detect material errors or non-compliance.

Our survey revealed the following conditions whose impact should be considered in assessing controls either by management in complying with the requirements of 31 U.S.C. §9106<sup>1</sup> or by auditors in determining the extent of compliance testing in a financial or operational audit. Specifically, we identified

- Instances where procurement and budgeting *procedures* may be circumvented. While we recognize that every organization occasionally has "emergency" needs which must be satisfied immediately, the Corporation should forecast its needs so that it can adequately plan for the procurement of goods and services and minimize the number of purchases made outside the normal procedures.
- High frequency of late payments to vendors. As of February 28, 1995, close to one-third of all invoices paid in Fiscal Year (FY) 1995 were paid after the prompt payment due date. Furthermore, we identified errors in the calculation of prompt pay penalty interest

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<sup>1</sup>31 U.S.C. §9106 (a) (2) (E) requires that the Corporation's annual management report to Congress shall include "a statement on internal accounting and administrative control systems by the head of the management of the Corporation, consistent with the requirements for agency statements on internal accounting and administrative control systems under the amendments made by the Federal Managers' Financial Integrity Act of 1982 (Public Law 97-255)."

which indicate that procedures may not be effective enough to ensure the accuracy of the penalty interest paid.

- Staff not following Corporation procedures. Throughout the procurement process, we identified Corporation requirements that were ignored. In light of the administration's current emphasis on streamlining the procurement process, management should reevaluate the necessity of these requirements and then maintain and enforce those requirements which have the most impact.
- The Corporation failed to file a report required by the Prompt Payment Act for FY 94. We do not consider this to be a material non-compliance with applicable laws and regulations; however, we believe that CNS should comply with the requirements of all applicable statutes. Furthermore, we understand the Chief Financial Officer's office was unaware the report had not been filed until our survey inquiries brought the issue to management's attention.

Observations I through IV provide further detail and recommendations.

### Scope and Methodology

We performed our pre-audit survey at the Corporation's headquarters office and the Atlantic Service Center in Philadelphia during the period February 1 through April 7, 1995. We obtained an understanding of the internal control structure of the procurement process and assessed related risks through interviews, procedural walkthroughs<sup>2</sup> and tests of small judgmental samples (generally two to five items). We documented our procedures through flowcharts, memos and copies of documents obtained during limited testing.

Because we did not perform an audit or complete compliance testing of transactions, our procedures do not include essential elements that would allow us to conclude on the management controls or the efficacy of the procurement process. Instead, we documented the process, identified controls and applied limited testing to determine if they were in place. Where we noted control weaknesses or failure to adhere to the process, we have tried to identify related risks.

### Background

The procurement process encompasses the request, budgeting, acquisition, receipt and payment for goods and services needed by the Corporation to achieve its mission. Procurement does not cover the award or administration of Corporation grants.

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<sup>2</sup>A walkthrough confirms that procedures described during interviews are complete and being followed by allowing the auditor to trace a transaction through the system from beginning to end.

The purchase of goods and services at the Corporation is processed by staff whose purchasing authority is limited depending upon training and past work experience. The Corporation has decided to split its purchasing function with one area responsible for agency-wide administrative purchases and another area handling program and grant-related purchases.

The Corporation's five service centers execute field requests for goods and services below the small purchase limitation<sup>3</sup>. Effective January 17, 1995, the Corporation transferred the small purchase responsibility for each AmeriCorps\*NCCC campus from Headquarters to its closest service center. Any purchases exceeding the service center's limitations are processed by Headquarters.

Briefly described, the procurement process begins with the identification of a need for a good or service which is summarized in requesting documentation and approved with an authorized signature. Next, the availability of funds in an appropriate accounting classification is certified. Procurement staff then execute the purchase in accordance with the Federal Acquisition Regulations (FAR) and in the most expedient, cost-effective method. Once a purchase order is completed, an obligation is recorded in the Federal Success system. After the receipt of goods or services, an invoice is approved and processed for payment and if a final payment, funds are deobligated in Federal Success. The flowcharts included in section II of the report illustrate the process.

### Observations

As a result of our review, we identified the following conditions which we recommend management evaluate further:

#### I. Possible Circumvention of Procurement Process due to Inadequate Planning and Time-Consuming Requirements

During interviews, various procurement officials expressed concerns that procurement procedures may not be consistently followed. We reviewed listings of ratifications<sup>4</sup> in one department and noted that the number of ratifications as a percent of the total number of non-contract purchases was 5% for FY 94 and 3% for the first five months of FY 95. However, a procurement official explained that the ratification listing for FY 95 is understated because ratifications executed within a few days after the purchase generally were not added to the list.

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<sup>3</sup>The small purchase limitation is \$25,000 but can be exceeded for requirements which can be met by using required sources of supply such as federal supply schedules.

<sup>4</sup>Ratification as defined in FAR 1.602-3 (a) "means the act of approving an unauthorized commitment by an official who has the authority to do so." Unauthorized commitment "means an agreement that is not binding solely because the Government representative who made it lacked the authority to enter into that agreement on behalf of the Government."

The official estimated the number of actual ratifications to be approximately 20-30% of all transactions completed by the department.

FAR 1.602-3 (b) states "agencies should take positive action to preclude, to the maximum extent possible, the need for ratification actions" and ratification procedures "may not be used in a manner that encourages such commitments being made by Government personnel."

Further, our review of the work of another procurement official revealed a lack of adequate documentation that required procedures had been followed. Management recently reassigned the procurement responsibilities for this staff person to other procurement officials.

Finally, the Acting Chief Financial Officer told us that the Corporation does not currently have a purchasing plan.

Procurement procedures appear to be circumvented due to a combination of:

- lack of sufficient processing time caused by inadequate planning and
- time-consuming procurement procedures.

We recommend that management prepare an annual forecast of the Corporation's goods and services needs. While we recognize that the Corporation will have "emergency" needs it can not forecast, management should make every effort to minimize them. Adequate planning would not only provide procurement officials with more time to process requests but would also allow them to be more responsive in fulfilling "immediate" requests.

Although certain purchases have a minimum time frame for completion as determined by law, management should also review procurement procedures to identify areas that could be streamlined. The National Performance Review (NPR) offers recommendations for improving procurement such as reducing bureaucracy in small purchases through the use of the International Merchant Purchase Authorization Card (IMPAC) program. Management appears to be taking steps to increase the use of credit cards. Therefore, we support NPR's recommendation that management develop internal guidelines to govern the use of IMPAC and issue a summary memo to cardholders. Because we feel the memo's brevity would make it more user-friendly and thus more effective, we recommend that it be limited to one page and provide instructions to cardholders emphasizing prohibited purchases, statutory mandates pertaining to the use of small businesses and required sources of supply, and punishment for misuse of the card.

We also highlight NPR's recommendation that the use of the IMPAC program "should virtually eliminate the paperwork normally required in preparing a purchase order and processing a government invoice." For example, the Department of Treasury has reduced the amount of paperwork in its credit card program by having departments set up a requisition at the beginning of the fiscal year for all credit card purchases. Each department draws against its annual

requisition and obtains supervisor's approval during the review of monthly statement. Not only does Treasury's program reduce paperwork, it also gives managers more authority and accountability and the ability to make small purchases quickly and efficiently. Presently, use of the Corporation's IMPAC program necessitates two supervisory reviews. We recommend CNS consider whether the approving official's review at time of payment is sufficient to eliminate the review at the time of request.

## II. Inadequate Maintenance of Cuff Records by One Budget Officer

Although obligations appear to be recorded in Federal Success on a timely and accurate basis, we noted that the three budget officers at the Corporation were using different techniques to maintain cuff records. For each budget officer, we selected one purchase order for which she certified funds available based on her cuff records and asked to see how she recorded the related commitment and evidence of funds available at the certification date.

Two budget officers were able to evidence a commitment amount entered into their cuff records for the correct accounting classification code before the certification date and to provide quarterly budget amounts for the same code to evidence that funds were available on the same date. However, another budget officer has not maintained her automated cuff records since the beginning of FY 95 and consequently had not entered the commitment related to our request. That budget officer said that she monitors commitments by keeping copies of purchase orders and "handwritten notes" because she has been awaiting the installation of the new budgeting software system, Free Balance. Because she has not maintained automated cuff records, the budget officer was not readily able to evidence that funds were available at the certification date.

Although the Corporation installed Free Balance at Headquarters on April 1, 1995, the act of not maintaining well-documented budgeting records increases the risk of violating the Anti-deficiency Act. We question whether the third budget officer's certifications are being supported with adequate documentation to ensure that her programs have sufficient funds for purchases and are not anti-deficient. We recommend that management reemphasize to all budget officers the importance of maintaining proper cuff records and adequate documentation at all times.

We also noted that there is no link between the Federal Success and budgeting systems and no plans to link Federal Success with the recently installed Free Balance budgeting software. Consequently, when funds are deobligated in Federal Success, the budget officer only becomes aware of it through a reconciliation of the monthly Statement of Funds report which may increase the difficulty of maintaining up-to-date cuff records. Also, the fact that Accounts Payable may neglect to input the correct information for deobligation when processing a final payment (*see further discussion in Observation III*) may further complicate this monthly reconciliation.



Finally, most modern federal accounting and budgeting systems include a funds control module within the system. We recommend that management reassess the merits and viability of linking the Free Balance budgeting system with the Federal Success accounting system.

### III. High Frequency of Late Payments to Vendors and Other Prompt Payment Act Issues

We noted the following conditions related to the review and processing of invoices for payment:

- The Corporation failed to submit to the Director of the Office of Management and Budget a report on the agency's payment practices for FY 94 as required by the Prompt Payment Act (31 U.S.C. §3906). The report is due by the 60th day after the end of the fiscal year. Furthermore, management was unaware of the oversight until the auditor brought it to their attention.
- There was a high frequency of late payments to vendors. Over 30% of all invoices paid in FY 95 were paid after the prompt payment due date<sup>5</sup> as of February 28, 1995. Evidence of late payments to vendors was also supported by conversations with a) staff who said they receive calls from vendors seeking payment and b) procurement officials who said some vendors refuse to sell to the Corporation because it does not make payments on a timely basis.

There were also errors committed during walkthroughs and testing of paid invoices; specifically (as illustrated by the chart on page 7):

- The Accounting Technician input wrong dates for the Prompt Payment Act due date in Federal Success. These errors caused the calculation of penalty interest to be inaccurate. Although the difference in the dollar amount was immaterial in the examples we tested, the errors indicate that a) the Corporation may not be paying vendors the proper amount, b) procedures may not be effective enough to ensure the accuracy of the penalty interest paid and c) the number of late payments may be understated. On the other hand in some cases, the Accounting Technician followed the correct procedures by entering the stamped date on the invoice; but other evidence seemed to indicate that the stamped date may have been wrong and the invoice was actually received earlier. (These cases are marked with an asterisk as "possible errors" on the chart.)
- In one of six transactions tested, the Accounting Technician neglected to add a second attached invoice for freight charges in her total payment.

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<sup>5</sup>The Prompt Payment Act specifies the prompt payment date as the later of receipt of a proper invoice or acceptance of the goods or services. 31 U.S.C. § 3901 (4) determines receipt of invoice as "the later of the date on which the place or person designated by the agency to first receive such invoice actually receives a proper invoice; or...on the date of the invoice, if the agency has failed to annotate the invoice with the date of receipt at the time of actual receipt by the place or person designated by the agency to first receive such invoice."

## Summary of Errors in Payment Process

X = Error; \* = Possible Error

|  | Walkthrough #1 | Walkthrough #2 | Deobligation Test | Sample Test #1 | Sample Test #2 | Sample Test #3 |
|--|----------------|----------------|-------------------|----------------|----------------|----------------|
| A/P entered wrong invoice date                           | X              | *              | X                 |                | *              |                |
| Penalty interest owed but not paid due to input error(s) | X              | *              |                   |                | *              |                |
| Penalty interest understated due to input error(s)       |                |                | X                 |                |                |                |
| A/P neglected to add freight charges                     |                | X              |                   |                |                |                |
| Date on receiving report is wrong                        | X              | X              |                   |                |                |                |
| Lengthy amount of time to sign receiving report (#days)  | X (8 days)     | X (11 days)    |                   | X (51 days) ** | X (11 days)    |                |
| A/P entered wrong receiving report date                  |                |                | X                 | X              | X              | X              |
| A/P entered wrong "partial/final" from receiving report  |                |                | X                 |                | (a)            | X              |
| Supervisor did not correct error(s) after reviewing      | X              | X              | X                 | (b)            | (b)            | (b)            |

(a) A/P did not enter what was marked on receiving report; however, in this case, it appears that clerk was correct and receiving report was wrong.  
 (b) No error affecting payment amount which supervisor should have corrected.

\* Possible error because although A/P entered the received date stamped on the invoice, other documentation indicated that invoice was actually received at an earlier date.  
 \*\* Auditor noted that 84 days lapsed between receipt of goods and payment of invoice. It appears that delay was primarily caused by routing of receiving report for signature.

- Some Corporation staff incorrectly record the receiving report date as the date the invoice is received instead of the date the goods or services are received. These errors may impact the payment due date as specified by the Prompt Payment Act.
- The current process of verifying receipt of goods as evidenced by a signed receiving report may be contributing to the delay in payment to vendors. For example, one invoice appeared to be held for 51 days while Accounting waited for the receiving report to be signed and returned.
- In four of six transactions tested, the Accounting Technician entered the wrong receiving report date.
- There were also errors in deobligating funds in Federal Success for final payments. When a final invoice is received, a notation is made on the receiving report. Accounts Payable then classifies the payment as final in Federal Success so that any remaining obligation is deobligated. We found that even though the receiving report accompanying the invoice was marked "final," Accounts Payable input the invoice as a partial payment in Federal Success causing an obligation to remain on the department's budget reports.
- In three of six transactions tested, the Accounts Payable supervisor approved invoice payments without making any corrections to errors by the Accounting Technician.

As a short-term solution, we recommend that management consider the following:

- Addressing immediately the high frequency of late payments. Management should require staff to submit signed receiving reports to Accounts Payable when goods/services are received so there is not a delay in payment while attempting to obtain the signature. Furthermore, management should inform all offices that the date recorded on the receiving report is the date the goods/services are received, not the date the invoice is received by that office. In an effort to encourage offices to return the receiving report quicker, management may wish to remind them that penalty interest hits their individual budgets.
- Reviewing its prompt payment report, Report Number P-118, on a monthly, rather than quarterly, basis until the number of late payments is reduced so it can better track its progress on improving the timeliness of payments.
- Adding the due date for the report required by the Prompt Payment Act to its Master Calendar to help ensure that the report is submitted when due.
- Identifying methods to simplify and expedite the payment process. Currently, Accounts Payable requires an invoice, purchase order and signed receiving report to pay an invoice. Management should evaluate the internal control assurance and related

reduction of risk offered by each of the three documents and determine how critical it is for Accounts Payable to physically receive each document.

In addition, we recommend that management should utilize information technology to its fullest and consider a complete reengineering of these systems. For example, the Department of Transportation is in the process of converting its payment process to a personal computer-based system that would eliminate a large amount of paperwork. The Corporation should consult with the Department of Transportation and other federal agencies to determine modern methods that are expediting the payment process in the federal government today.

#### IV. Staff Not Following Corporation's Internal Procedures

We noted a few situations where Corporation staff were not following some of the Corporation's internal requirements. We suggest that management evaluate these requirements, reconsider their necessity and then maintain and enforce only those requirements which will strengthen the internal control structure. The noted areas were:

- **Inventory:** The staff person who oversees inventory said it is the Corporation's policy to inventory all non-expendable goods over \$500 in value. Yet, this person also said that the Corporation has not had a computerized system for inventorying goods since October 1993 and has not maintained a manual list. Because the Corporation does not intend to capitalize the cost of physical assets that cost less than \$100,000, management may wish to reevaluate its criteria for physical inventory listings. In light of recent theft problems at the Corporation, management may deem it more useful to make its inventory basis contingent not on dollar value but rather the goods' susceptibility to theft or misplacement (i.e., computers, beepers, cellular phones, etc.).
- **ADP purchases:** The Corporation has a policy that all purchases of computer-related goods must be approved by the Director of Automation to assure compatibility with Corporation systems. This policy is noted on the bottom of every page of the FY 95 operating budget. However, per discussion with the Director of Automation, he is not consulted for all ADP purchases. Further, one of the two ADP-related purchase order files we examined did not have the Director of Automation's approval.

We recommend that instead of requiring approval of the Director of Automation for every purchase (usually evidenced by a signature on the purchase request) involve the Director only once. If the Corporation developed an annual plan forecasting ADP needs, the Director of Automation could contribute his expertise upfront and assess the overall compatibility of all purchases at one time. Procurement could still consult the Director at the time of purchase for further guidance, but they would not be required to lengthen the process by obtaining a signature from him for every purchase.

- **Authorized signers:** Departments' authorizing officials are required to complete authorization signature cards to designate alternate signers. However, some staff were

unsure of who was authorized to sign different documents. It appears that although the cards are required, they are filed with one person; consequently, other staff, who do not have easy access to them, merely look for an "appropriate" signature.

A similar situation exists for payments of credit card invoices. Although the Corporation requires the signature of the cardholder and approving official on the invoice, Accounts Payable staff responsible for authorizing payment do not know who all the approving officials are.

We recommend that management either simplify the process by limiting signing authority to a certain managerial level, or if management continues the requirement for signature cards, it should inform all affected parties so the control is effective.

Finally, FAR 1.603-3 requires that "contracting officers shall be appointed in writing on a "Certificate of Appointment," SF 1402, which shall state any limitation on the scope of authority to be exercised, other than limitations contained in applicable laws or regulations." (CNS staff call these certificates "warrants.") We reviewed certificates for

Karen Schroeder, Administrative Procurement  
Don Poczik, Administrative Procurement  
Mike Kenefick, Program-related Procurement  
Simon Woodard, Program-related Procurement  
Ed Grossman, Atlantic Service Center  
Susanne Gualtiere, Atlantic Service Center

and noted that some certificates:

- were issued by someone no longer employed at CNS
- were issued through memos not formal certificates
- contained unclear signing limitations.

In addition, the Acting Chief Financial Officer told us that the certificate for a contracting officer no longer working in a procurement capacity at CNS has not been terminated.


During our visit to the Atlantic Service Center, we found that two procurement officials had certificates expiring in July 1995 and they were unsure of what training they needed to renew their certificates. The auditor informed a procurement official at Headquarters who reissued one certificate and also sent a memo describing required training. Although the Corporation's training requirements have not changed, management may wish to redistribute training guidelines to ensure that staff are adequately informed.

Finally, because we feel that it would involve only a small amount of time and effort, we recommend that management update and terminate certificates, as necessary, so that they are issued on a Certificate of Appointment (SF 1402), signed by a currently employed staff member and clearly state any signing limitations.



March 15, 1996

TO: Luise Jordan  
Inspector General

FROM: Gary Kowalczyk   
Acting Chief Financial Officer

SUBJECT: Pre-audit Survey of CNS Procurement Process  
Draft Report No. 95-13

Thank you for the opportunity to comment on the draft pre-audit survey. The results of the survey are generally consistent with our understanding of procurement operations at the time of the survey (dated April 7, 1995).

Specifically, we agree that plans for the procurement of goods and services (including ADP purchases) should be prepared and that purchases made outside of normal procedures minimized, particularly since the Corporation and its programs are now past their start-up phase; that prompt payment requirements should be carefully followed; that the Corporation should continue efforts to streamline the procurement process and strengthen efforts to ensure staff follow procedures; and that Prompt Payment Act reports should be filed on a timely basis.

Since the time of the draft survey, the following have been accomplished that relate to matters raised:

1. Meeting prompt pay requirements has been emphasized by the Accounting office. Several procedural changes were made in May of 1995 to improve compliance with prompt pay reporting requirements. The accounts payable processes (centralized disbursements) were increased from two to three cycles per week (Mondays, Wednesdays, Fridays). Procurement offices receive all invoices, which are date/time stamped into the Corporation; review all completed receiving reports; and the invoices and receiving reports are matched, batched, and transmitted to the Accounting office for payment. In addition, purchases made by the National Civilian Community Corps campuses are accounted for and paid by the appropriate Corporation service center. These changes have significantly improved the timeliness of payments.

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2. Reporting required by the Prompt Payment Act was completed for FY 1995. In fiscal year 1996, prompt pay reporting data is distributed and reviewed by Corporation management on a quarterly basis (the data elements are identical to what the Corporation also submits annually to Treasury).
3. We share fully the pre-audit survey's high regard for the benefits of IMPAC credit cards. The cards are now used throughout the Corporation. A concise procedural memorandum is routinely given to all cardholders as is a larger reference document on the proper use of credit cards. Additionally, the procurement staff has an active interest in streamlining procurement procedures wherever such measures are consistent with the FAR and with the need to maintain an orderly and disciplined process.
4. A comprehensive procurement manual has been prepared and, after broad review throughout the organization, is now being printed. This will help to alleviate concerns about possible circumvention of procurement process due to inadequate planning and time-consuming requirements.
5. All budget officers currently maintain automated cuff records. Free Balance software was tested throughout the Corporation -- both in headquarters and the field -- and almost all users concluded that it was insufficient for our needs. One program office continues to use Free Balance for tracking commitments. The Corporation is also exploring ways for initial requestors to enter commitment data on-line, thus decreasing both time and paperwork in entering information into Federal Success. Commitment capacity will be a requirement in any new financial and accounting system to be implemented by the Corporation.
6. We are addressing the need to inventory non-expendable goods based on susceptibility to theft or misplacement.
7. Updated contracting officer warrants have been issued to grants management officers in service centers who have authority to make purchases up to \$50,000. Updated warrants were also issued to GS-1102 personnel in headquarters to reflect the new simplified acquisition threshold. There are no procurement personnel who act as contracting officers have not been issued a Certificate of Appointment. Guidelines for the selection, appointment, and termination of contracting officers have been drafted and are undergoing internal review.

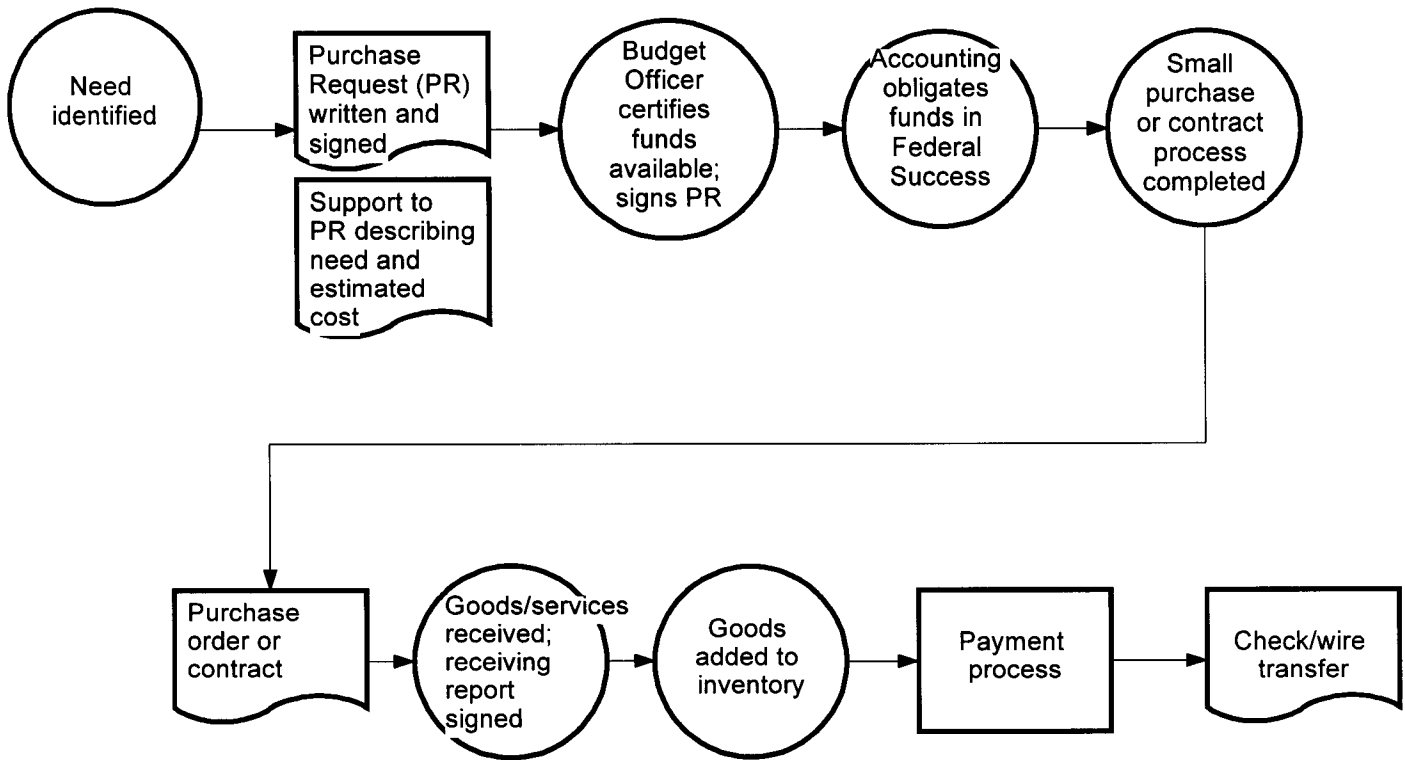
**Corporation for National and Community Service  
Office of the Inspector General  
Pre-audit Survey of the Procurement Process**

## **Flowchart Index**

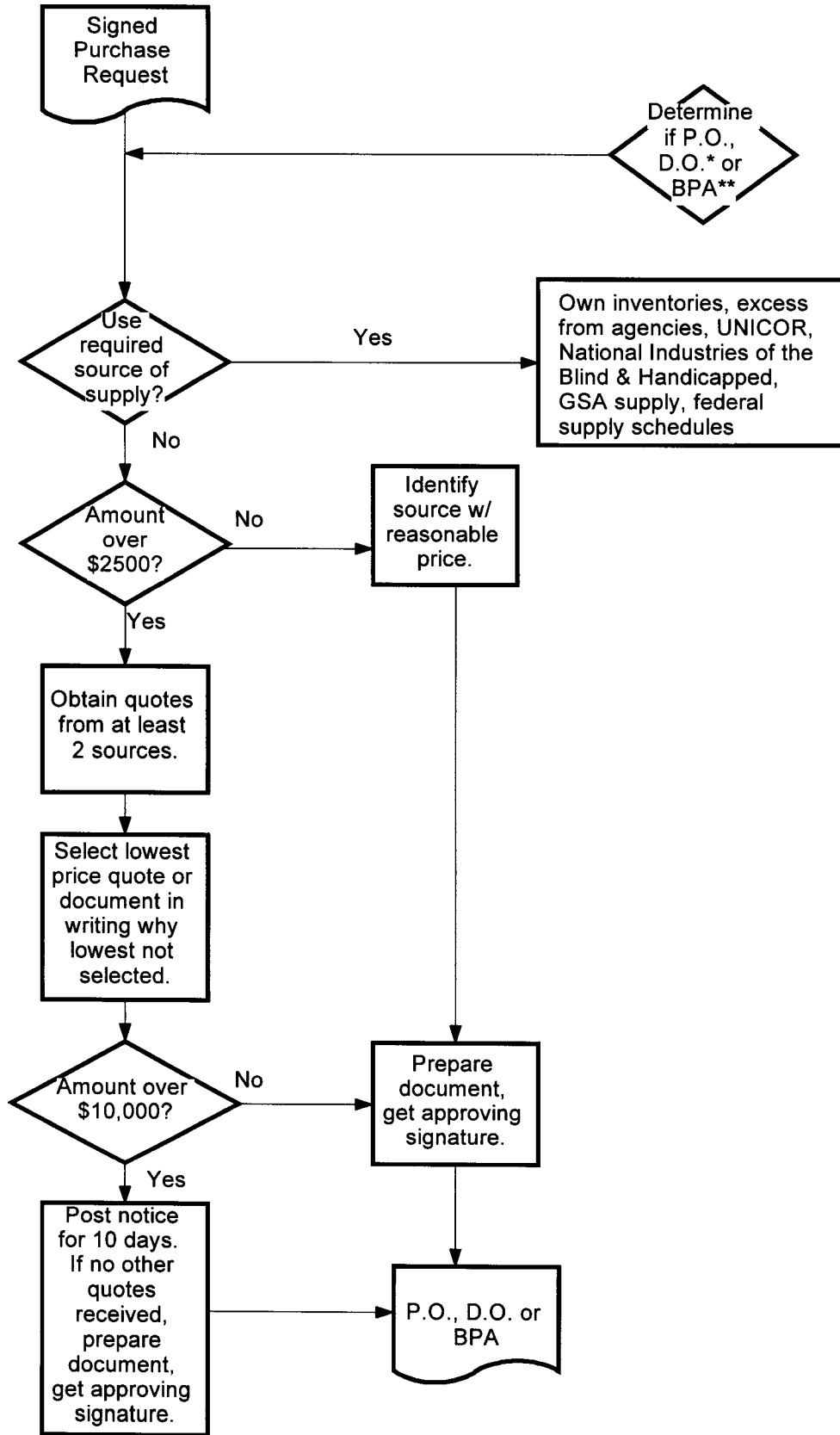
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# Overview of the Procurement Process



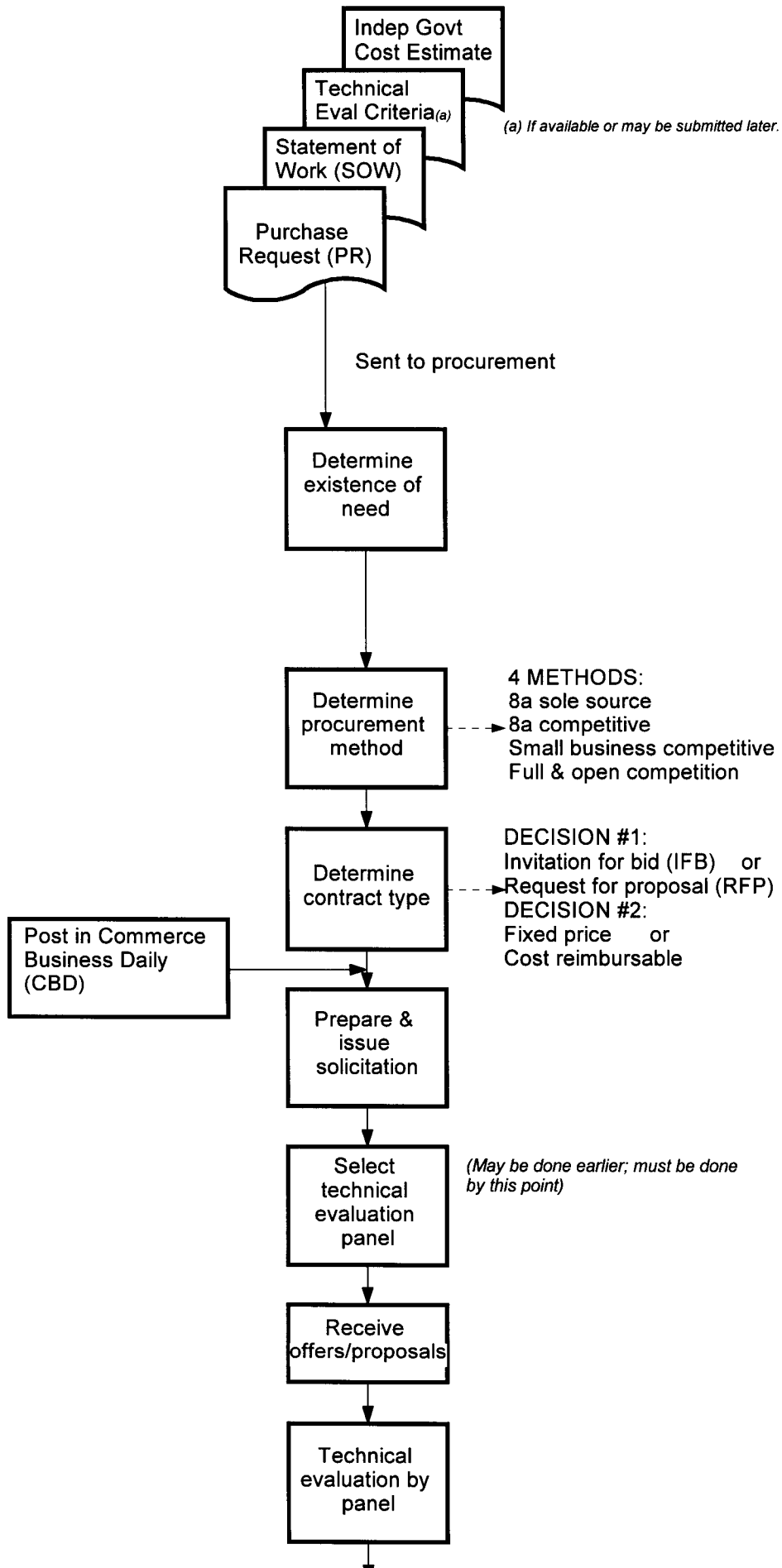
# Small Purchases (Purchases under \$25,000 or from required source of supply)

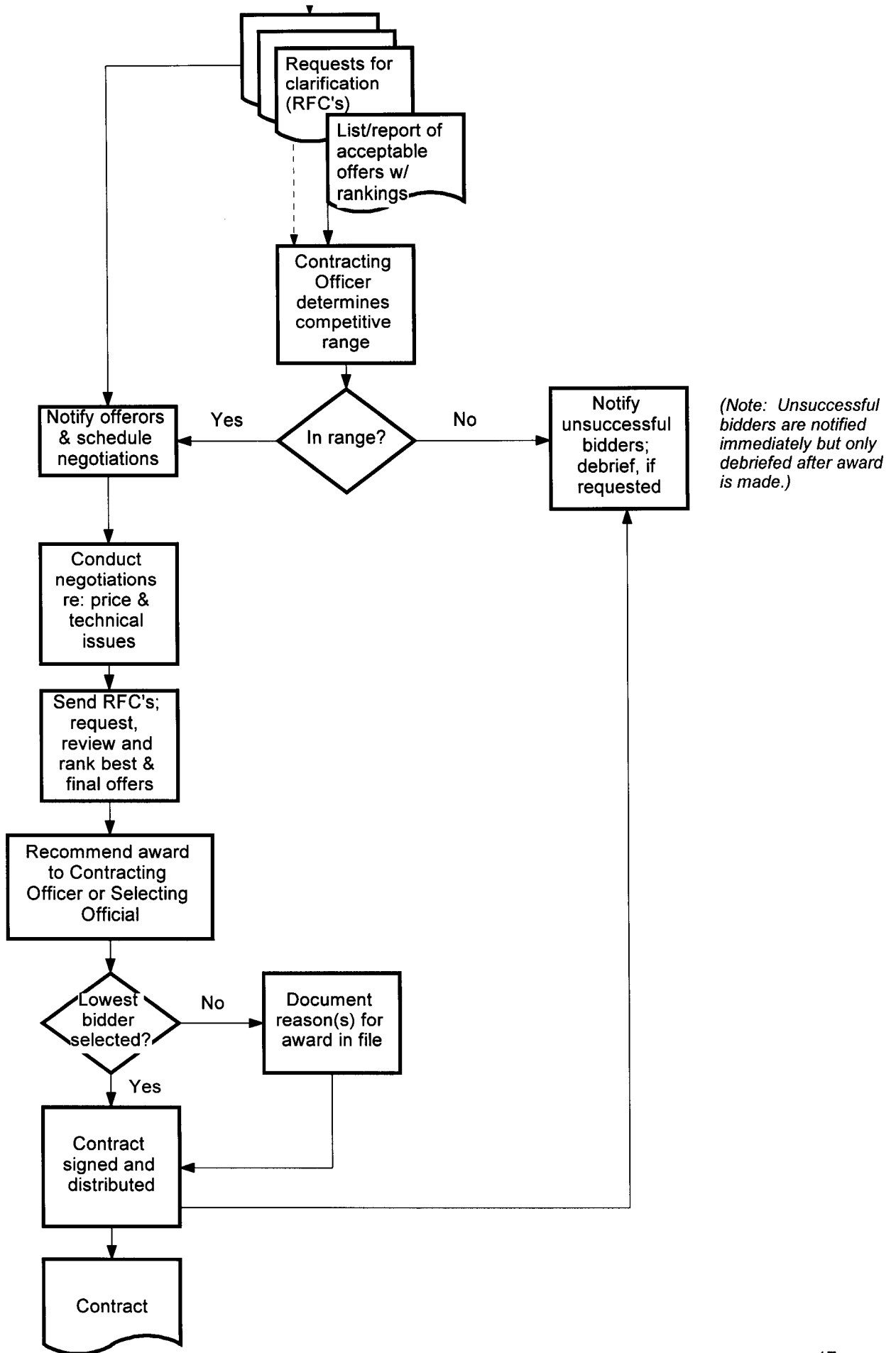


\*D.O. = Delivery Order

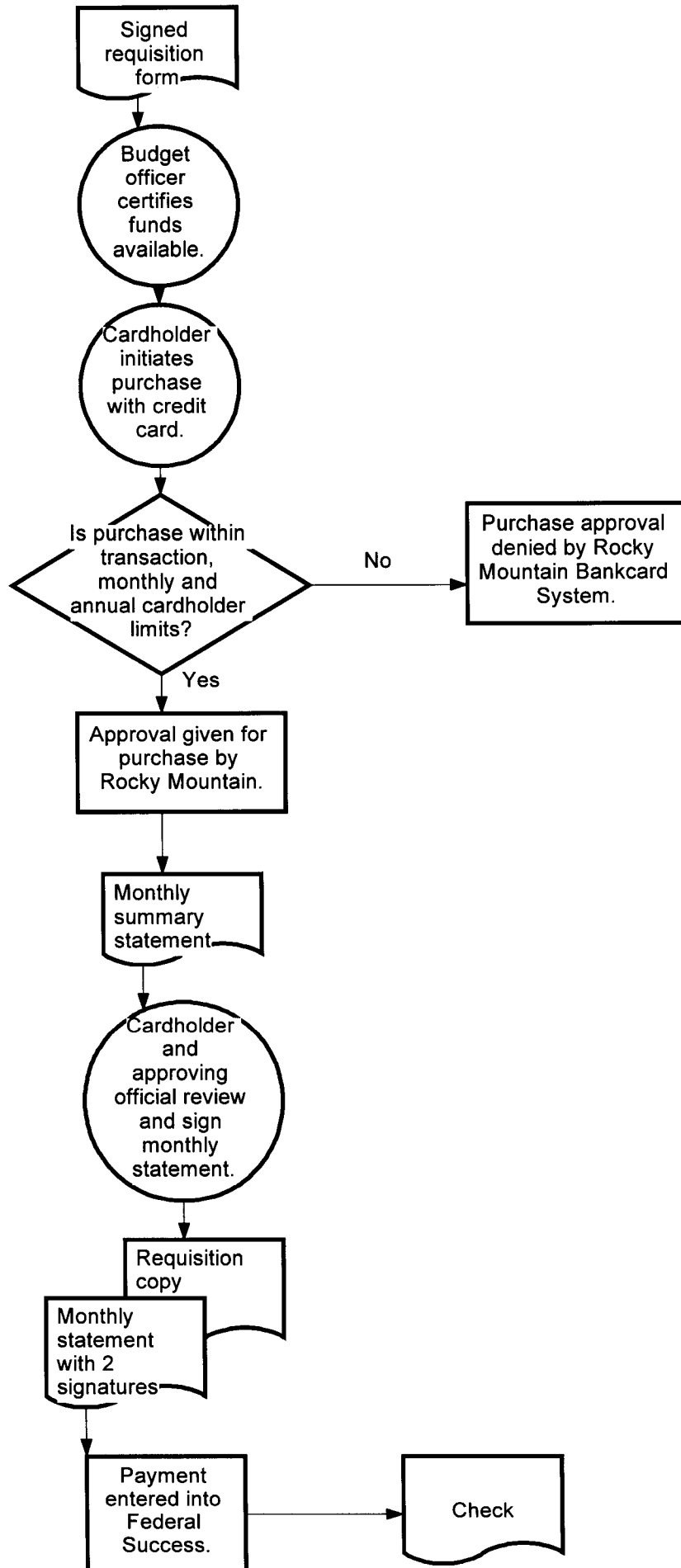
\*\*Blanket Purchase Agreement (BPA) would be used for a small purchase with repetitive requirements and an uncertain quantity

# Contracts (Full & open competition)





# Credit Card Purchases



# Payment Process

