



U.S. AGENCY FOR  
INTERNATIONAL  
DEVELOPMENT

March 26, 1998

*Financial Audit*

**MEMORANDUM FOR** M/OP, Marcus L. Stevenson  
M/FM/CONT, Tony L. Cully  
**FROM:** *Bruce N. Crandlemire*  
IG/A/FA, Bruce N. Crandlemire  
**SUBJECT:** Interim Audit Report of Acordia Healthcare Solutions, Inc.—Excess  
Federal Cash Being Held—Contract No. FAO-C-00-93-00012-00; Audit  
Report No. 0-000-98-002-F

This memorandum is our interim report on the subject audit. The audit found that Acordia Healthcare Solutions, Inc. (Acordia)' was holding about \$3.9 million in Federal cash, which was in excess of its needs. Corrective action was immediately taken and on December 31, 1997, Acordia issued a check payable to U.S. Agency for International Development (USAID) returning about \$3.9 million, which the Office of Financial Management (M/FM) deposited into a U.S. Treasury account. However, as of the date of this report, a decision on the ultimate disposition of those funds has not been made.

This report contains three audit recommendations. Based on actions taken by your respective offices, we have accepted the management decisions that were made on audit recommendations number 1 and 2. However for audit recommendation number 3, a management decision has not been made because M/FM is waiting for a General Counsel determination concerning the use of funds that are in excess of amounts needed for potential claims. But, M/FM is in the process of remitting \$133,558 of interest earned by the contractor to the U.S. Treasury and this action is expected to be completed within 30 days. Your written comments to our draft report are included as Appendices II and III of this report, respectively.

Please advise us within 30 days of your management decision on audit recommendation number 3. Please inform M/MPI/MIC of your offices respective final management actions on audit recommendations number 1 and 2. Your actions to date

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<sup>1</sup> Acordia Healthcare Solutions, Inc. (Acordia) assumed the original contract with USAID under the name of AdminaStar Solutions, Inc.

are summarized in this report. I appreciate the cooperation and courtesies extended to my staff during this audit.

## BACKGROUND

In November 1997, the Associate Assistant Administrator, Center for Human Capacity Development (G/HCD/AAA), requested us to review billings from Acordia and its processing of health and accident insurance claims for participant trainees under the cited contract. Acordia's contract with **USAID** is for administering the participant trainee Health and Accident Coverage Program.

Since July 1993, Acordia administered a major segment of **USAID**'s participant training Health and Accident Coverage Program. Acordia's requirements and services changed significantly since 1993 and must be divided into three distinct periods to understand Acordia's and **USAID**'s respective roles, responsibilities and duties under the cited contract. These periods are:

- 1) July 1, 1993 to June 30, 1996: **USAID** collected premiums from its contractors for participants and paid Acordia to administer the program. That is, Acordia enrolled the participants, issued identity cards, approved claims and drew funds from **USAID** to pay claims. For this service, Acordia was paid an administrative fee based on participant insurance enrollments. Under this arrangement, **USAID** was self-insured, in that **USAID** accepted the "financial risk" for the program.
- 2) July 1, 1996 to June 30, 1997: The contract with Acordia was modified<sup>2</sup> to have Acordia assume the responsibility for collecting premiums from **USAID** contractors. Acordia continued to administer the program, i.e. enrolled the participants, issued identity cards, and approved claims. Acordia did not need to draw funds from **USAID** to pay claims, because it collected premiums and held these in an interest bearing account for use in paying claims. Like the earlier contractual arrangement with Acordia, **USAID** was self-insured, in that **USAID** accepted the "financial risk" for the program. Acordia acted as **USAID**'s fiscal agent.

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<sup>2</sup> Contract Modification No. 16, dated June 3, 1996

- 3) July 1, 1997 to June 30, 1998: The contract with Acordia was modified<sup>3</sup> to have Acordia assume the financial risk for the program under an indemnity insurance program. In addition to administering the program, Acordia collected the premiums for its own account and paid claims from its funds. Under this modification, **USAID** was no longer self-insured and **USAID** had no claim on any surplus resulting from the insurance premium collections exceeding expenses incurred by Acordia.

During the **USAID** self-insurance periods, 1 and 2 above, Acordia was essentially-1) the place for **USAID** and its contractors to enroll participants into the Health and Accident Coverage Program, 2) the administrator of collections for the Health and Accident Coverage Program and 3) the arbitrator and processor of claims to be paid by **USAID**. For its efforts, Acordia was paid an administrative fee based on the number of participants enrolled in the Health and Accident Coverage Program in any given month. During these periods, **USAID** assessed its contractors or programs about \$200 in premiums per month for each participant, totaling between \$53,500 to \$601,600 per month. Further, **USAID** funds were used to pay all benefits claims.

During the Acordia indemnity period, 3 above, Acordia assumed the financial/insurance risk for the Health and Accident Coverage Program. While Acordia continued to be the place to enroll the participants, the collection point for the premiums from **USAID** or its contractors and was the arbitrator and processor of claims, Acordia was allowed to retain any difference between premiums collected and claims paid on behalf of participants. Further, Acordia was not entitled to any administrative fees during this period. The premium ranges between \$80 to \$90 per month for each participant during this period.

In response to the request from the Global Bureau management officials, the OIG established the following tentative audit objectives:

- Were the Federal Cash Transactions Reports of Acordia as submitted to **USAID** traceable to Acordia records and were these accurate?
- Did Acordia segregate the funds for collection of premiums and payment of claims for the two periods; are there funds due to **USAID**?

The audit is ongoing and we do not have a final answer for these audit objectives, but have found that management action was needed immediately to collect Federal cash under Acordia control.

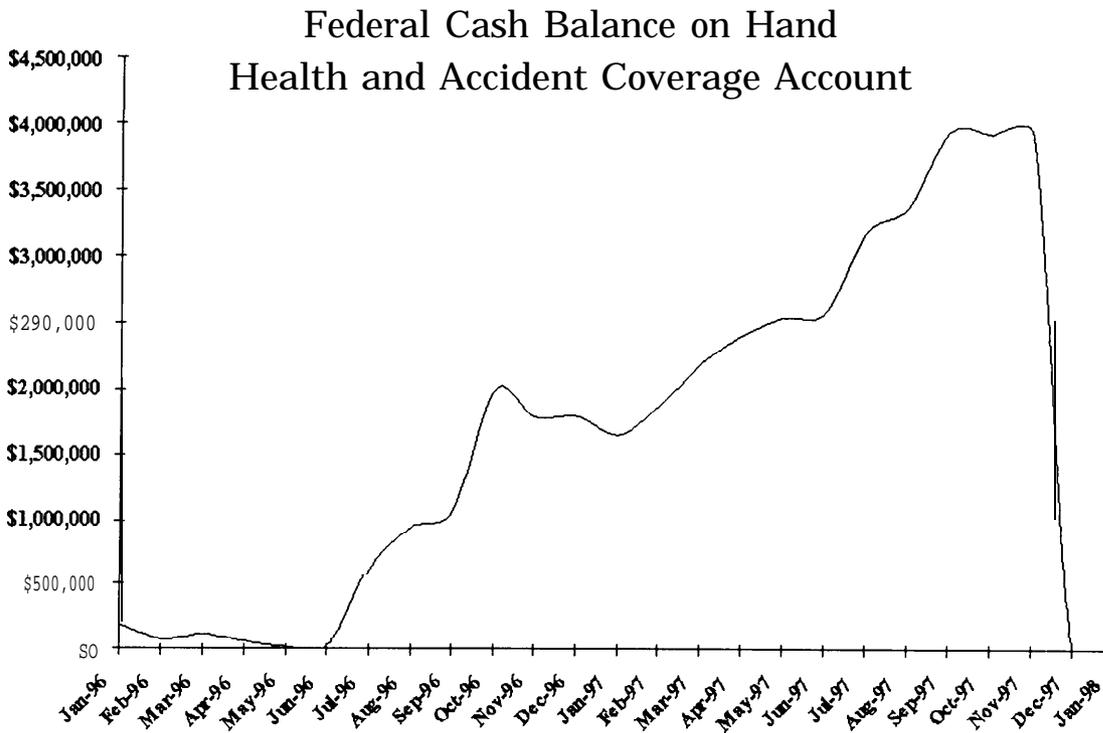
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<sup>3</sup> Contract Modification No. 18, dated September 9, 1997

AUDIT FINDING

Upon initial review, we found that the Federal Cash Transactions Reports of Acordia as submitted to **USAID** were traceable to Acordia records. Since the audit is not complete, we have not determined the accuracy of these reports, but will do so during our ongoing audit. We also found that Acordia had segregated the **USAID** funds for collection of premiums and payment of claims and that there are funds due to **USAID**. As of December 18, 1997, the balance of **USAID** funds under control of Acordia was over \$3.9 million.

Essentially, Acordia had established a single bank account for the period they were administering the Health and Accident Coverage Program for **USAID** and paying claims on **USAID**'s behalf. That is, Acordia had a separate account for periods 1 and 2 above. Acordia has routinely reported cash to **USAID**. The following chart shows the increase in cash held by Acordia from January 1996 to January 1998.



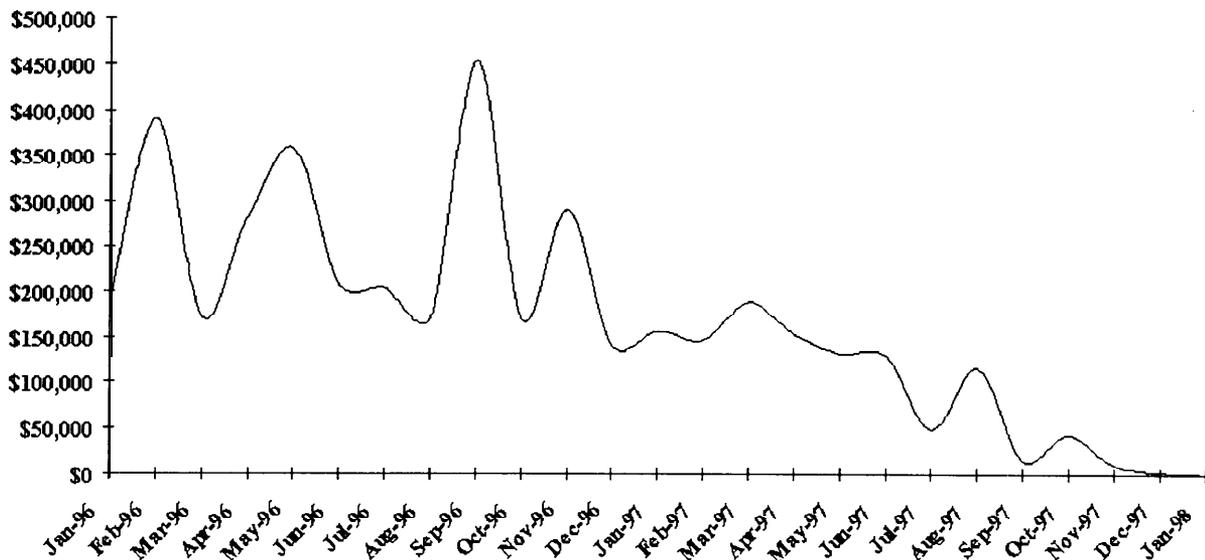
As seen above the accumulative amount of cash under Acordia's control for the first 6 months of 1996 was less than \$100,000 each month-it was only \$23,407 as of June 30, 1996. But, the balance increased dramatically each month and the balance was

over \$3.9 million by December 18, 1997. The increase was created as a result of contract modification number 18 in June 1996 which allowed Acordia to collect premiums on USAID's behalf and make payments to medical providers.

Disbursements of USAID funds for claims were significantly less than the amount collected, as can be seen in the chart on the following page. The average monthly premium collection from July 1996 through June 1997 was about \$321,000 each month and the average monthly claims paid amounted to about \$195,000 each month. Thus, the average excess collections over claims paid amounted to nearly \$126,000 each month.

## Claims Incurred

### From January 1996 Through December 1997 Paid By AHS From USAID Funds



Because current U.S. Treasury fiscal policy is to employ effective and prudent cash management practices, we recommended that the balance of the account resulting from USAID's self insurance period (July 1, 1993 through June 30, 1997) be recovered from Acordia and brought under Federal cash management practices. Specifically, in our December 24, 1997, Record of Audit Finding, we recommended that—

First, M/OP direct the contracting officer to require Acordia Healthcare Solutions to return the current balance of USAID's Health and Accident Coverage Program account to USAID immediately;

Second, **M/OP** direct the contracting **officer** modify the contract with Acordia Healthcare Solutions to a) remit on a weekly basis to USAJD residual account balances for premiums collected for periods prior to July 1, 1997; and b) provide for timely reimbursement of any expenses Acordia may incur for making payments to health care providers for services rendered during periods prior to July 1, 1997; and

Third, M/FM determine the disposition of the cash collected, including remitting to the U.S. Treasury any interest earned on the Health and Accident Coverage Program account and crediting the appropriations effected by the surplus created by the Health and Accident Coverage Program account operations.

Your respective offices took corrective action on the first recommendation and M/FM reported collecting about \$3.9 million from Acordia on December 30, 1997, which was deposited into a U.S. Treasury account on December 31, 1997. For the second and third recommendations, we were advised that **M/OP** is in the process of amending the Acordia contract and M/FM is awaiting advice from **USAID** General Counsel on the disposition of funds. M/FM has determined that the interest earned by Acordia amounted to about \$133,600 and this amount will be returned to the U.S. Treasury. The disposition of the remaining \$3.8 million is being considered by the General Counsel's office.

The above immediate corrective actions are commendable. To assist your respective offices in further deliberations, we wish to point out that Acordia may have to pay claims related to contract period one and two, that is for services incurred prior to July 1, 1997. The Health and Accident Coverage Program service providers have one year from the date of treatment to submit claims. We asked Acordia if they had determined or estimated the potential amount of claims which might be submitted and Acordia officials told us that they had not done so. Since December 1997, Acordia has reported that they have received and paid claims for the period prior to July 1, 1997. Our cursory analysis of Acordia claims payments since July 1, 1997 effecting the **USAID** funds shows a high of \$10,000 in July 1997 and a low of less than \$1,000 in October 1997. Therefore, we conclude that the amount of funds to be held in reserve should not exceed \$60,000 which would represent monthly claims of \$10,000 for six months. Because USAJD has recovered the funds, we believe that **M/OP**, in coordination with M/FM, in modifying the contract with Acordia should make available to Acordia a reasonable sum to cover the potential claims for a one year period.

With regard to the remaining balance of funds collected, we believe that these funds must be returned to the U.S. Treasury<sup>4</sup>. Our reasoning is that these funds were collected from various USAID contracts/programs and were pooled into a “holding” account at Acordia and USAID. Therefore, the funds lost their original identity to a specific project/program and in turn the original purpose. In essence, the Health and Accident Coverage Program acted as a “revolving fund” for the purpose of making general collections and making specific expenditures. This revolving fund was held for contract period one within USAJD accounts and directly by Acordia for contract period two. There is no accounting for the funds by original purposes that we can identify at either USAID or Acordia.

**Recommendation No. 1: We recommend that USAID’s Office of Procurement complete its modification of the Acordia Healthcare Solutions, Inc. contract to ensure that Acordia Healthcare Solutions, Inc. returns any excess USAID funds on a weekly basis.**

**Recommendation No. 2: We recommend that the USAID’s Office of Procurement, in coordination with USAID’s Office of Financial Management, determine an appropriate amount of funds to cover potential claims against USAID funds for a one year period since July 1, 1997 and make these funds available in the Acordia Healthcare Solutions, Inc. contract.**

**Recommendation No. 3: We recommended that USAID’s Office of Financial Management return all the funds recovered from the Acordia Healthcare Solutions, Inc. contract to the U.S. Treasury when it has determined that these funds are no longer needed for claim payments.**

### **Management Comments and Our Evaluation**

Both USAID’s M/OP and the M/FM commented that they had reached a management decision on their respective audit recommendations. For audit recommendation number 1, M/OP issued a bilateral modification to amend the contract with Acordia. That modification requires a weekly refund of all funds in Acordia’s interest-bearing account in excess of \$250 to USAJD. For audit recommendation number 2, M/OP, in coordination with M/FM, set aside \$60,000 for payment of potential claims for the period July 1, 1996 through June 30, 1997 and provided the accounting data on

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<sup>4</sup> Disposition of Moneys Received: Repayments and Miscellaneous Receipts; Availability of Appropriations as to Amount, Chapter 5, pages 5-62 through 5-93; U.S. General Accounting Office, *Principles of Federal Appropriations Law*, 1982 edition.

February 11, 1998. We have accepted these management decisions. Once these actions are finalized the intent of the audit recommendations will be met.

With regard to audit recommendation number 3, M/FM stated that it is waiting for a determination by the General Counsel concerning the use of funds that are in excess of amounts needed for potential claims. In addition, M/FM is in the process of returning \$133,558 of interest to the U.S. Treasury and this action is expected to be completed within 30 days. Until the General Counsel makes a determination, a management decision or final action on audit recommendation number 3 is not possible. However, we expect that M/FM will remit the interest collected to the U.S. Treasury soon.

## SCOPE AND METHODOLOGY

At the request of the Associate Assistant Administrator, Center for Human Capacity Development (G/HCD/AAA), we were to audit billings by Acordia Healthcare Solutions, Inc. (Acordia)<sup>5</sup> to the U.S. Agency for International Development's (USAID) sponsors/contractors, and Acordia's processing of health and accident insurance claims for participant trainees under USAID Contract No. FAO-C-00-93-00012-00. Since July 1993, Acordia has been under contract with USAID to administer its participant trainee Health and Accident Coverage Program. Our audit work was done in accordance with generally accepted government auditing standards, except as noted below.

Audit work was conducted from November 25, 1997, through January 30, 1998, at USAID offices in Washington D.C. and Acordia offices in Indianapolis, Indiana. In planning the audit, we determined that Acordia was reporting a large volume of Federal cash being held. As a result, we limited our audit work to the processes related to Acordia billing and its accounting for Federal cash. We are still conducting audit work related to Acordia's billings to USAID sponsors/contractors and its processing of health and accident insurance claims for participant trainees under USAID Contract No. FAO-C-00-93-00012-00. This audit report is limited to the disposition of Federal cash generated as a result of the contract and the USAID Health and Accident Coverage Program.

We reviewed the amount of Federal cash on hand with Acordia from June 30, 1992 through October 31, 1997. We did not test the accuracy of the reported amounts, but did verify the Acordia had established a bank account in USAID's name to collect and disburse funds related to the Health and Accident Coverage Program. We verified Acordia's Federal Cash Transaction Report (SF Form 272) for October 31, 1997 with the bank statement and Acordia's reconciliation.

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<sup>5</sup> Acordia Healthcare Solutions, Inc. (Acordia) assumed the original contract with USAID under the name of AdminaStar Solutions, Inc.

Audit work included reviewing USAID Contract No. FAO-C-00-93-00012-00 and related files and records; USAID Financial Management instructions and guidance; the General Accounting Office's "Principles of Federal Appropriations Law"; and previous Inspector General reports. We discussed pertinent process and procedures with Acordia officials, as well as, USAID officials from its Center for Human Capacity Development (WHCD), Office of Procurement (M/OP), and Office of Financial Management (M/FM). The Federal Cash Transactions Reports and related data are the responsibility of Acordia. Our responsibility is to express an opinion on these reports based on our audit. We did not establish the reliability of this data maintained by Acordia, USAID or USAID's other contractors because the scope of the audit was limited to the status of Federal Cash held by Acordia. The Federal Cash is a small component of the Health and Accident Coverage Program, but an important asset.

Because this is an interim audit report, we did not assess USAID or Acordia internal controls related to the contract and its requirements. We limited our review to just the Federal Cash reporting and determining if this cash should be returned to USAID. We limited our review of compliance to reporting and holding Federal Cash. A broader review of internal controls and compliance will be part of the ongoing audit.

MANAGEMENT COMMENTS  
Office of Procurement



U. S. AGENCY FOR  
INTERNATIONAL  
DEVELOPMENT

February 12, 1998

MEMORANDUM

TO: IG/AFA, Bruce N. Crandall *Bruce N. Crandall*  
FROM: M/OP, Marcus L. Stevenson *Marcus L. Stevenson*  
SUBJECT: DRAFT REPORT-Interim Audit Report of Acordia Healthcare Solutions, Inc., Excess Federal Cash Being Held, Contract No. FAO-C-00-93-00012-00, Audit Report No. 0-000-98-00X-S

The subject audit report contained two Recommendations for M/OP. Recommendation No. 1 was that M/OP complete its modification of the Acordia Healthcare Solutions, Inc. contract to ensure that Acordia returns any excess USAID funds on a weekly basis. Recommendation No. 2 was that M/OP, in coordination with M/FM, determine an appropriate amount of funds to cover potential claims against USAID funds for a one-year period since July 1, 1997 and make these funds available in the Acordia Healthcare Solutions, Inc. contract.

The modification was mailed out to Acordia Healthcare Solutions, Inc. for signature on February 12, 1998. The modification requires a weekly refund of all funds in the interest bearing account in excess of \$250 which satisfies Recommendation No. 1.

M/FM has set aside \$60,000 for payment of potential claims for the period 7/1/96 through 6/30/97 and provided the accounting data for the fund account on February 11, 1996. The accounting data and instructions for vouchering for payment are included in the modification. This should satisfy Recommendation No. 2.

Attachment: Modification No. 19 to FAD-C-00-93-00012-00

cc: M/DAA, Richard C. Nygard  
M/FM/CMP/RP, Joseph J. Cicippio  
M/OP/A, Joyce E. Frame  
M/OP/A/FAO, Sherrill M. Facht  
M/MPI/MIC, Sandra Malone-Gilmore  
IG/AIG/A, Everette Orr  
IG/A/HLC, Toby Jarman

**MANAGEMENT COMMENTS**  
**Office of Procurement**

<b>AMENDMENT OF SOLICITATION/MODIFICATION OF CONTRACT</b>		1. CONTRACT ID CODE	PAGE 1 OF 2 PAGES
2. AMENDMENT/MODIFICATION NO. 19	3. EFFECTIVE DATE 02/12/98	4. REQUISITION/PURCHASE REQ. ND. Request 861 for WOP	5. PROJECT NO. (If applicable)
6. ISSUED BY US AGENCY FOR INT'L DEVELOPMENT OFFICE OF PROCUREMENT Room 7, 10-061 RRB Washington, D. C. 205X	CODE	7. ADMINISTERED BY (If other than Item 6) Same as Issuing Office	CODE 1
8. NAME AND ADDRESS OF CONTRACTOR (No., street, county, State and ZIP code) AdminaStar Solutions, Inc. 5451 W. Lakeview Parkway S. Drive Indianapolis, IN 46268-4188  CEC: 78-909-6648 TIN: 35-178-6523		9A. AMENDMENT OF SOLICITATION NO.  9B. DATED (SEE ITEM 11)  10A. MODIFICATION OF CONTRACT/ORDER NO. K FM-C-00-93-00012-00 10B. DATED (SEE ITEM 13) 7/1/93	
CODE	FACILITY CODE		

11. THIS ITEM ONLY APPLIES TO AMENDMENTS OF SOLICITATIONS

The above numbered solicitation is amended as set forth in Item 14. The hour and date specified for receipt of Offers  is extended,  is not extended. Offerors must acknowledge receipt of this amendment prior to the hour and date specified in the solicitation or as amended by one of the following methods: (a) By completing Items 8 and 15, and returning \_\_\_\_\_ copies of the amendment; (b) By acknowledging receipt of this amendment on each copy of the offer submitted; or (c) By separate letter or telegram which includes a reference to the solicitation and amendment numbers. FAILURE OF YOUR ACKNOWLEDGMENT TO BE RECEIVED AT THE PLACE DESIGNATED FOR THE RECEIPT OF OFFERS PRIOR TO THE HOUR AND DATE SPECIFIED WILL RESULT IN REJECTION OF YOUR OFFER. If by virtue of this amendment you desire to change an offer already submitted, such change may be made by telegram or letter, provided each telegram or letter makes reference to the solicitation and this amendment, and is received prior to the opening hour and date specified.

12. ACCOUNTING AND APPROPRIATION DATA (If required)

13. THIS ITEM APPLIES ONLY TO MODIFICATIONS OF CONTRACTS/ORDERS, IT MODIFIES THE CONTRACT/ORDER NO. AS DESCRIBED IN ITEM 14.

A. THIS CHANGE ORDER IS ISSUED PURSUANT TO: (Specify authority) THE CHANGES SET FORTH IN ITEM 14 ARE MADE IN THE CONTRACT ORDER NO. IN ITEM 10A.
B. THE ABOVE NUMBERED CONTRACT/ORDER IS MODIFIED TO REFLECT THE ADMINISTRATIVE CHANGES (such as changes in paying office, appropriation data, etc.) SET FORTH IN ITEM 14. PURSUANT TO THE AUTHORITY OF FAR 43.103(b).
X C. THIS SUPPLEMENTAL AGREEMENT IS ENTERED INTO PURSUANT TO AUTHORITY OF: FAR Clause 52.213-1 "Charges-Fixed Price"
D. OTHER (Specify type of modification and authority)

E. IMPORTANT: Contractor  is not,  is required to sign this document and return 8 copies to the issuing office.

14. DESCRIPTION OF AMENDMENT/MODIFICATION (Organized by UCF section headings, including solicitation/contract subject matter where feasible.)

The purpose of this modification is to require weekly refunds of excess USAID funds; to provide instructions for coverage of potential claims for the period 7/1/96-6/30/97; to designate the new COTR; and to include language on subrogation recoveries for the period 7/1/93 through 6/30/97.

Except as provided herein, all terms and conditions of the document referenced in Item 9A or 10A, as heretofore changed, remains unchanged and in full force and effect.

15A. NAME AND TITLE OF SIGNER (Type or print)	16A. NAME AND TITLE OF CONTRACTING OFFICER (Type or print) Sherrill Facht
15B. CONTRACTOR/OFFEROR	15C. DATE SIGNED
(Signature of person authorized to sign)	16B. UNITED STATES OF AMERICA BY (Signature of Contracting Officer)

NSN 7540-01-152-8070  
PREVIOUS EDITION UNUSABLE

30-105

STANDARD FORM 30 (REV. 10-83)  
Prescribed by GSA  
FAR (48 CFR) 53.243

**MANAGEMENT COMMENTS**  
**Office of Procurement**

The contract **identified** in Block 10 is hereby modified as follows:

A. SECTION C

Under Paragraph **4.B** "Specific", add new subparagraphs **6)**, **7)** and **8)** as follows:

"6) Refund of Excess Funds

The Contractor shall refund to **USAID** all funds in excess of \$250.00 in the interest bearing account set up pursuant to Modification No. **16** (see Section **B.4.B.9** in Modification No. **16**) on a weekly basis.

7) Payment of Outstandinn Claims for the Period 7/1/96 - 6/30/97

Outstanding claims for the period **7/1/96** through **6/30/97** will be paid to the Contractor upon submission of a properly documented voucher (SFIO34) which references the accounting data set forth in Section **G.12**. Funds will be available in the account for payment of outstanding claims only through **6/30/98**.

8) Third Party Recoveries and Subrogations"

The Contractor is authorized a 20% share of savings on all third party recoveries not identified prior to processing of claims and **all** subrogation activities effective **1/1/97**. The Contractor may claim **a** share of savings on **all** monies collected for a period not to exceed twelve (12) months following the date of contract termination. This only applies to activities between **7/1/93** through **6/30/97**."

B. SECTION G

1. Under Paragraph **G.1**, "Contracting Officer's Technical Representative", delete "Louise Jordan" and insert in lieu thereof "Linda Walker".
2. Under Paragraph **G.12**, "Accounting Data", add the following accounting data which will be applicable to payments of outstanding claims for the period **7/1/96** through **6/30/97**:

"7211X1021  
CDAX-97-111 **00-M942**"

**MANAGEMENT COMMENTS**  
**Office of Financial Management**



U.S. AGENCY FOR  
INTERNATIONAL  
DEVELOPMENT

March 10, 1998

MEMORANDUM

FOR: IG/A/FA, Bruce M. Zandlemire  
FROM: M/FM/CONT, Tony L. Cully  
SUBJECT: Excess Federal Cash Being Held By Acordia Healthcare Solutions, Inc. (AHS). Contract No. FAO-C-00-93-00012-00; Audit Report No 0-000-98-00X-S

**Recommendation No. 2:** We recommend that M/OP, in coordination with M/FM, determine an appropriate amount of funds to cover potential claims against USAID funds for one year period since July 1, 1997 and make these funds available in the Acordia Healthcare Solutions, Inc. Contract.

M/FM/CMP is working with M/OP to determine the appropriate amount of funds to cover the potential claims against USAID resulting from the period in question.

**Recommendation No. 3:** We recommend that M/FM return all the funds recovered from the Acordia Healthcare Solutions, Inc. contract to the U.S. Treasury when it has determined that these funds are no longer needed for claims.

M/FM/CMP is currently waiting for a determination by the General Council concerning the use of the funds that are in excess of the interest and the residual needed for potential claims. Based on this determination, we will either return all the excess funds to Treasury or we will apply the excess funds as determined appropriate by the General Council. We are currently in the process of remitting \$133,558.37 (composed of \$28,734.93 for 1996 and \$104,823.44 for 1997), the interest as of 1/5/98, to the U.S. Treasury Department and expect this to be completed in the next 30 days.

**MANAGEMENT COMMENTS**  
**Office of Financial Management**

Also, we ask that your office consider these actions as a management decision. As the information becomes available M/FM/CMP will take the necessary action to bring these recommendations to closure.

cc: M/FM/ALO, JKeady  
M/FM/CMP, JCicippio  
M/MPI/MIC, MTurner