

Management Accountability Review

Business and Economic Analysis Division

May 6 – June 30, 2010



Areas Reviewed:

Standard Operating Procedures
Change Control Working Group

Executive Summary

The Packers and Stockyards Program (P&SP) Management Assessment Review Team (MART) conducted a Management Accountability Review (MAR) on May 25 through May 26, 2010, the remaining review and assessment was conducted by Paradigm Technologies on June 1 through June 18, 2010 of the following Business and Economic Analysis Division (BEAD) operational areas:

1. Standard Operating Procedures (SOP)
2. Change Control Working Group (CCWG)

For each area under review, the following scorecard was used to assess overall compliance.

GREEN	YELLOW	RED
Overall average per area between 90% to 100%; Minor improvements possible; No corrective action required; Less frequent audits required	Overall average per area between 70% and 89%; Findings, but no serious weaknesses; Corrective action required with follow-up from RD or more frequent audits	Overall average per area less than 70%; Material weakness discovered; Mandatory corrective action required with follow-up audit

Using this scorecard allowed the MART to identify those particular areas within the BEAD that require attention or improvement. The following table depicts the BEAD rating for each area reviewed. Additional details, including the overall score and findings/recommendations with supporting documents, are included in this report.

RATING	REVIEW AREA	SCORE
GREEN	BEAD-1: Reporting Function	100%
GREEN	BEAD-2: Economic and Statistical Analysis	100%
GREEN	BEAD-3: Business Procedure Creation or Revision	94%
GREEN	BEAD-4: Support Function	100%
GREEN	BEAD-5: PAS Change Control	92%
GREEN	BEAD/RO-1 Market Price Monitoring	98%

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Introduction

The United States Department of Agriculture (USDA) Grain Inspection, Packers and Stockyards Administration (GIPSA), Management Accountability Program, requires that reviews of the Packers and Stockyards Program (P&SP) Headquarters and Regional offices be conducted. Administrative Instruction (AI-3) sets forth the components of this program to ensure compliance with P&SP policies and procedures and with OMB Circular A-123's standards for management controls.

From May 6 to May 21, 2010 data was abstracted from PAS by the PAS Administrator and provided to Paradigm Technologies for the initial validation, assessment, and selection of random sampling sizes. On May 25 and 26, 2010, the Management Assessment Review Team (MART) reviewed and evaluated the technical performance of BEAD. The remaining randomly selected data from PAS was assessed and evaluated by Paradigm Technologies from June 1 to 18, 2010. This MAR includes the time period of October 1, 2009 through April 30, 2010 in the following two operational areas: Standard Operating Procedures (SOPs) and Change Control Working Group (CCWG). The MART consisted of the following individuals:

- Dana Stewart, ODA, P&SP, Headquarters
- Regina Ware, P&SP, Headquarters PAS Administrator
- Katie Stout, P&SP, LIE, Midwestern Regional Office
- Steve Pappaducus, Marketing Specialist, Midwestern Regional Office
- Carla Thomas, P&SP, LIE, Eastern Regional Office
- Robbie Obiekwe, P&SP, Auditor, Eastern Regional Office
- Ann Webster, P&SP, CRU, Western Regional Office
- Jack VerLinden, P&SP, Auditor, Western Regional Office
- Julie Shamblin, P&SP, RA, Western Regional Office
- Alan Booco Paradigm Technologies, Inc.
- Virginia Cole, Paradigm Technologies, Inc.

The MAR evaluated the BEAD's ability to effectively and uniformly apply the rules and requirements set forth in the Department and Agency objectives and standards, policies, and CCWG compliance. The MAR final report includes a summary of findings, recommendations, and supporting documentation. The findings section reflects significant items that require corrective action by the BEAD and formal notification by memo to the Office of Deputy Administrator (ODA) that the item(s) were resolved, unless otherwise noted. For each finding, the recommendations section reflects the MART's suggestions for improving the performance in affected areas, some of which may not require formal notification to the ODA. The ODA may conduct follow-up reviews to ensure that corrective action was taken for those instances that were deemed major.

Methodology

The MART developed and used standardized review forms to determine and document compliance. The review forms contain the following sections: 1) Guidance, 2) Review Plan, 3) Results, and 4) Summary. An explanation of each section can be found in [Attachment 1](#).

For each specific area of the SOP, and CCWG under each core process review, the number of instances examined was compared to the number of instances deemed compliant to determine an individual percentage. The number of instances was determined by selecting an appropriate sampling plan (either 100 percent inspection or random sampling). Most of the data was abstracted from PAS queries; however, the remaining data was abstracted from existing reports, spreadsheets, documents, and logs; all of which are documented on the review form. Validation and sample sizes depended on weight of question and amount of instances reviewed. For this review, 100 percent verification was not possible in all areas, but the MART assures that a representative sample was sufficient for those not inspected at the 100 percent threshold. Each individual percentage was averaged to calculate an overall compliance percentage using the following scoring system:

GREEN	YELLOW	RED
Overall average per area between 90% to 100%; Minor improvements possible; No corrective action required; Less frequent audits required	Overall average per area between 70% and 89%; Findings, but no serious weaknesses; Corrective action required with follow-up from RD or more frequent audits	Overall average per area less than 70%; Material weakness discovered; Mandatory corrective action required with follow-up audit

Findings and Recommendations

BEAD-1: Reporting Function

The BEAD scored green in this area. Minor improvement possible but no corrective action is required.

RATING	REVIEW AREA	SCORE
GREEN	BEAD-1 Reporting Function	100%

P&SP Management Accountability Review Form			
Section 1- Guidance			
SOP	BEAD-1 Reporting Function		
SBP	N/A		
Section 2 - Review Plan			
Purpose of Review	<input type="checkbox"/> Initial	<input type="checkbox"/> Periodic	<input checked="" type="checkbox"/> Annually
Frequency	Annually unless otherwise specified		
Sampling Plan	Random sample of Annual Reporting		
Validation	Validate final report was completed and filed on time; using electronic documentation		
Section 3 - Results			
	Number Reviewed	Number Compliant	%
SOP Performance Objectives and Compliance			
SOP Checklist	4	4	100%
SBP Activity Performance Standard			
N/A			
CCWG Compliance (Checklist)			
N/A			
Overall BEAD-1 Compliance			100%
Section 4 - Summary			
Findings / Recommendations:			
No recommendations at this point			
Overall Rating:	GREEN		100%
Persons interviewed:	Roger Schneider		
Reviewers:	Regina Ware (Headquarters PSAS Administrator for Data Validation) Virginia Cole (Paradigm Technologies, Inc.) Alan Booco (Paradigm Technologies, Inc.)	Date:	05/25/10 - 05/26/10

Findings

BEAD-1 SOP Checklist (1): "Do personnel have a working knowledge of the P&SP Annual Reporting process?"

- A total of one sample was reviewed. The instance was found to be compliant.

BEAD-1 SOP Checklist (2): "Can personnel describe the internal review process and is it happening?"

- A total of one sample was reviewed. The instance was found to be compliant.

BEAD-1 SOP Checklist (3): "Was final draft report filed with the Under Secretary's Office no later than 01 January?"

- A total of one sample was reviewed. The instance was found to be compliant.

BEAD-1 SOP Checklist (3): "Was final copy stored on the I: drive for internal and external release?"

- A total of one sample was reviewed. The instance was found to be compliant.

Recommendations

- No recommendations.

BEAD-2: Economic and Statistical Analysis

The BEAD scored green in this area. Minor improvement possible but no corrective action is required.

RATING	REVIEW AREA	SCORE
GREEN	BEAD-2: Economical and Statistical Analysis	100%

P&SP Management Accountability Review Form			
Section 1 - Guidance			
SOP	BEAD-2 Economic and Statistical Analysis		
SBP	N/A		
Section 2 - Review Plan			
Purpose of Review	<input type="checkbox"/> Initial	<input type="checkbox"/> Periodic	<input checked="" type="checkbox"/> Annually
Frequency	Annually unless otherwise specified		
Sampling Plan	100%		
Validation	Validate report was completed on time; using electronic documentation; verify posting of related work		
Section 3 - Results			
	Number Reviewed	Number Compliant	%
SOP Performance Objectives and Compliance			
SOP Checklist	18	18	100%
SBP Activity Performance Standard			
N/A			
CCWG Compliance (Checklist)			
N/A			
Overall BEAD-2 Compliance			100%
Section 4 - Summary			
Findings / Recommendations:			
Inquiries are assigned verbally with a suspense date and tracked through date posted on I:drive. Recommend implementing some type of tracking system to ensure assignments are completed within established timeframe.			
Overall Rating:	GREEN		100%
Persons interviewed:	Roger Schneider Rita Hansberry		
Reviewers:	Regina Ware (Headquarters PSAS Administrator for Data Validation) Virginia Cole (Paradigm Technologies, Inc.) Alan Booco (Paradigm Technologies, Inc.)	Date:	05/25/10 - 05/26/10

Findings

BEAD-2 SOP Checklist (1): "BEAD Director assigned inquiry to BEAD staff with an internal suspense date?"

- A total of four samples were reviewed. All four reviewed were deemed to be not applicable because inquires are assigned verbally with a suspense date; tracked through date posted on I: drive.

BEAD-2 SOP Checklist (2): "BEAD staff filed the final report within the targeted return date?"

- A total of four samples were reviewed. All four reviewed were deemed to be not applicable because the targeted return date is tracked through date posted on I: drive.

BEAD-2 SOP Checklist (3): "Related work posted on the I: drive?"

- A total of one sample was reviewed. The instance was found to be compliant.

Recommendations

- Inquires are assigned verbally with a suspense date and tracked through date posted on I:drive. Recommend implementing some type of tracking system to ensure assignments are completed within established timeframe.

BEAD 3: Business Procedure Creation or Revision

The BEAD scored green in this area. Minor improvement possible but no corrective action is required.

RATING	REVIEW AREA	SCORE
GREEN	BEAD-3: Business Procedure Creation or Revision	94%

P&SP Management Accountability Review Form				
Section 1 - Guidance				
SOP	BEAD-3 Business Procedure Creation or Revision			
SBP	N/A			
Section 2 - Review Plan				
Purpose of Review	<input type="checkbox"/> Initial	<input type="checkbox"/> Periodic	<input checked="" type="checkbox"/> Annually	<input type="checkbox"/> Follow-up
Frequency	Annually unless otherwise specified			
Sampling Plan	Random sample			
Validation	Validate course of action was completed for change request and updates posted; using electronic documentation			
Section 3 - Results				
	Number Reviewed	Number Compliant	%	
SOP Performance Objectives and Compliance				
SOP Checklist	9	8	89%	
SBP Activity Performance Standard				
N/A				
CCWG Compliance (Checklist)				
CCWG Checklist	4	4	100%	
Overall BEAD-3 Compliance			94%	
Section 4 - Summary				
Findings / Recommendations:				
Recommend adding task to the tracking sheet for posting financial audit template for large packers.				
Overall Rating:	GREEN		94%	
Persons interviewed:	Gary McBryde BEAD Director			
Reviewers:	Regina Ware (Headquarters PSAS Administrator for Data Validation) Virginia Cole (Paradigm Technologies, Inc.) Alan Booco (Paradigm Technologies, Inc.)	Date:	05/25/10 - 05/26/10	

Findings

BEAD-3 SOP Checklist (1): "BEAD staff made necessary updates to the Employee Library and PAS (administrative changes)?"

- A total of three samples were reviewed. All three reviewed were found to be compliant.

BEAD-3 SOP Checklist (2): "Was the notes tab updated in ECM?"

- A total of five samples were reviewed. All five reviewed were found to be compliant.

BEAD-3 SOP Checklist (3): "Post work template for financial and economic audits of large packers in Employee Library by 4/10?"

- A total of one sample was reviewed. BEAD has not posted the financial audit for large packers. This is an oversight in BEAD.

BEAD-3 CCWG Checklist (1): "Was the CCWG changes implemented within the appropriate timeframe (60 to 90 days)?"

- A total of one sample was reviewed. The instance was found to be compliant.

BEAD-3 CCWG Checklist (2): "BEAD staff sent memo to 'P&SP ALL' about update and closed CCWG folder, if applicable?"

- A total of three samples were reviewed. All three instances were found to be compliant.

Recommendations

- Recommend adding task to the tracking sheet for posting financial audit template for large packers.

BEAD-4: Support Function

The BEAD scored green in this area. Minor improvement possible but no corrective action is required.

RATING	REVIEW AREA	SCORE
GREEN	BEAD-4: Support Function	100%

P&SP Management Accountability Review Form			
Section 1- Guidance			
SOP	BEAD-4 Support Function		
SBP	N/A		
Section 2 - Review Plan			
Purpose of Review	<input type="checkbox"/> Initial	<input type="checkbox"/> Periodic	<input checked="" type="checkbox"/> Annually
Frequency	Annually unless otherwise specified		
Sampling Plan	Random sample		
Validation	Review documentation of correspondence and verify posting of related work		
Section 3 - Results			
	Number Reviewed	Number Compliant	%
SOP Performance Objectives and Compliance			
SOP Checklist	18	18	100%
SBP Activity Performance Standard			
N/A			
CCWG Compliance (Checklist)			
N/A			
Overall BEAD-4 Compliance			100%
Section 4 - Summary			
Findings / Recommendations:			
No tracking mechanism in place to track assignments - currently assignments are being tracked through posting on I:drive. Recommend implementing some type of tracking system to ensure assignments are completed within established timeframe.			
Overall Rating:	GREEN		100%
Persons interviewed:	Gary McBryde BEAD Director Regina Ware BEAD Economist		
Reviewers:	Regina Ware (Headquarters PSAS Administrator for Data Validation) Virginia Cole (Paradigm Technologies, Inc.) Alan Booco (Paradigm Technologies, Inc.)	Date:	05/25/10 - 05/26/10

Findings

BEAD-4 SOP Checklist (1): "Did the Director assign inquiry to staff with an internal suspense date?"

- A total of six samples were reviewed. All six reviewed were deemed to be not applicable because the inquiries are verbally assigned.

BEAD-4 SOP Checklist (2): "Was the assignment tracked?"

- A total of six samples were reviewed. All six reviewed were deemed to be not applicable because no tracking mechanism is in place to track assignments; currently assignments are being tracked through posting on the I: drive.

BEAD-4 SOP Checklist (3): "Is related work saved on I: drive?"

- A total of six samples were reviewed. All six reviewed were deemed to be compliant.

Recommendations

- No tracking mechanism in place to track assignments - currently assignments are being tracked through posting on I:drive. Recommend implementing some type of tracking system to ensure assignments are completed within established timeframe.

BEAD-5: PAS Change Control

The BEAD scored green in this area. Minor improvement possible but no corrective action is required.

RATING	REVIEW AREA	SCORE
GREEN	BEAD-5: PAS Change Control	92%

P&SP Management Accountability Review Form			
Section 1 - Guidance			
SOP	BEAD-5 PSAS Change Control		
SBP	Goal 4 - Improve organizational efficiency and effectiveness Objective 3 - Automate Operations		
Section 2 - Review Plan			
Purpose of Review	<input type="checkbox"/> Initial	<input type="checkbox"/> Periodic	<input type="checkbox"/> Annually
Frequency	Annually unless otherwise specified		
Sampling Plan	Random sample		
Validation	Validate PSAS change control process using electronic documentation		
Section 3 - Results			
	Number Reviewed	Number Compliant	%
SOP Performance Objectives and Compliance			
SOP Checklist	9	9	100%
SBP Activity Performance Standard			
There are no BEAD Strategic Business Plan performance measures to be reviewed at this time			
CCWG Compliance (Checklist)			
CCWG Checklist	12	10	83%
Overall BEAD-5 Compliance			92%
Findings / Recommendations:			
No recommendations at this point			
Overall Rating:	GREEN		92%
Persons interviewed:			
Reviewers:	Regina Ware (Headquarters PSAS Administrator for Data Validation) Virginia Cole (Paradigm Technologies, Inc.) Alan Booco (Paradigm Technologies, Inc.)		Date: 05/25/10 - 05/26/10

Findings

BEAD-5 SOP Checklist (1): "If role maintenance change, did SA notify the employee, POC, and Supervisor?"

- A total of five samples were reviewed. All five reviewed were deemed to be compliant.

BEAD-5 SOP Checklist (2): "If functionality or minor list maintenance change, did SA update notes tab in ECM and close PAS folder?"

- A total of four samples were reviewed. All four reviewed were deemed to be compliant.

BEAD-5 CCWG Checklist (1): "If PAS change, did SA send memo to 'P&SP All' about update, and close CCWG folder, if applicable?"

- A total of five samples were reviewed. All five reviewed were deemed to be compliant.

Recommendations

- No recommendations.

BEAD/RO-1: Market Price Monitoring

The BEAD scored green in this area. Minor improvement possible but no corrective action is required.

RATING	REVIEW AREA	SCORE
GREEN	BEAD/RO-1: Market Price Monitoring	98%

P&SP Management Accountability Review Form			
Section 1 - Guidance			
SOP	BEAD/RO-1 Market Price Monitoring		
SBP	N/A		
Section 2 - Review Plan			
Purpose of Review	<input type="checkbox"/> Initial	<input type="checkbox"/> Periodic	<input checked="" type="checkbox"/> Annually
Frequency	Annually unless otherwise specified		
Sampling Plan	Random sample		
Validation	Verify market price monitoring process using electronic documentation		
Section 3 - Results			
	Number Reviewed	Number Compliant	%
SOP Performance Objectives and Compliance			
SOP Checklist	98	96	98%
SBP Activity Performance Standard			
N/A			
CCWG Compliance (Checklist)			
N/A			
Overall BEAD/RO-1 Compliance			98%
Section 4 - Summary			
Findings / Recommendations:			
No recommendations at this point			
Overall Rating:	GREEN		98%
Persons interviewed:	N/A		
Reviewers:	Regina Ware (Headquarters PSAS Administrator for Data Validation) Virginia Cole (Paradigm Technologies, Inc.) Alan Booco (Paradigm Technologies, Inc.)	Date:	05/25/10 - 05/26/10

Findings

BEAD/RO-1 SOP Checklist (1): "Run market price monitoring models weekly reports (hogs only)?"

- A total of thirty-one samples were reviewed. All thirty-one reviewed were deemed to be compliant.

BEAD/RO-1 SOP Checklist (2): "Results circulated to the BPU's?"

- A total of thirty-one samples were reviewed. All thirty-one reviewed were deemed to be compliant.

BEAD/RO-1 SOP Checklist (3): "Prepared and sent reports with supporting documentation along with recommendation to close the report?"

- A total of thirty-one samples were reviewed. All thirty-one reviewed were deemed to be compliant.

BEAD/RO-1 SOP Checklist (4): "If a significant outlier exists, employee creates a folder in PAS for an investigation?"

- A total of five samples were reviewed. Of the five, two were found in which the BEAD failed to create a folder in PAS for the investigation.

Recommendations

- No recommendations.

Attachment 1: Review Form

Section 1. Guidance	Strategic Business Plan (SBP) Objective Guidance and Direction (2009-2010) dated November 18, 2009	Enter the SBP number and description.
	Standard Operating Procedure (SOP)	Enter the SOP number, title and process step number. if appropriate.
Section 2. Review Plan	Purpose of Review	Initial, Periodic (Annual, Quarterly, Monthly) or Follow-up
	Frequency	Recommend starting with long frequency (annual) then reduce if review results warrant.
	Sampling Plan	Either 100% inspection or draw random sample of total instances. Describe sampling method (example: selected every third case opened during the performance period)
	Validation	Describe the method or procedure used to validate answers provided during the review (examples: records review, PSAS, or other data collection system).
Section 3. Results	SOP Performance Objectives	Document the number of instances reviewed and number and percent compliant.
	SOP Checklist	Apply checklist to each instance reviewed. Calculate % compliant (total "Y"s divided by total number reviewed)
	SBP Activity Performance Standard	Document the number of instances reviewed and number and percent compliant.
	CCWG Checklist	Use the same method as SOP checklist.
Section 4. Summary	Findings	<p>Summarize results of checklist and Performance Standard comments should include: description of any non-compliant findings; explanation of risk, if corrective action is not taken; and a firm, realistic date for completing corrective actions and re-evaluation, if necessary.</p> <p>Justify rating by relating discrepancies to SBP objective and performance standards, and any relevant verbiage from SOP.</p> <p>Discuss findings with BEAD for feedback.</p>
	Recommendations	Every finding should include a recommendation for corrective action.
	Rating	Discovery of any Material Weakness can be grounds for Failure. For purposes of this review, a material weakness is defined as "A serious reportable condition in which the design or operation of one or more of the internal control structure elements (including management controls) does not reduce to a relatively low level the risk that errors or irregularities, in amounts that would be material in relation to the financial statements or schedules, would not be prevented or detected."

Attachment 2: Checklists

P&SP Management Accountability Review Form Supplemental Checklist					
Standardized Operating Procedures (SOP)					
		Y	N	N/A	Comments
BEAD-1 Step 1	Do personnel have a working knowledge of the P&SP Annual Reporting process?	1			Publications that goes to Congress
BEAD-1 Step 5	Can personnel describe the internal review process and is it happening?	1			
BEAD-1 Step 7	Was final draft report filed with the Under Secretary's Office no later than 01 January?	1			
BEAD-1 Step 7	Was final copy stored on the I: drive for internal and external release?	1			
		4	0	0	
BEAD-2 Step 2	BEAD Director assigned inquiry to BEAD staff with an internal suspense date			4	Inquires are assigned verbally with a suspense date; tracked through date posted on I:drive
BEAD-2 Step 7	BEAD staff filed the final report within the targeted return date			4	Targeted return date tracked through date posted on I:drive
BEAD-2 Step 8	Related work posted on the I:drive	10			4 were checked through I:drive and 6 were verified by email.
		10	0	8	
BEAD-3 Step 8	BEAD staff made necessary updates to the Employee Library and PSAS (administrative changes)	3			Snapshot of email to PSP All for #5813133 indicates update on 8/8/09, however, ECM indicates completion on 10/9/09
BEAD-3 Step 9	Was the notes tab updated in ECM?	5			Validated notes from ECM
BEAD-3	Post work template for financial and economic audits of large packers in Employee Library by 4/10	0	1		
		8	1	0	
BEAD-4 Step 2	Did the Director assign inquiry to staff with an internal suspense date?			6	Inquiries are verbally assigned
BEAD-4 Step 4	Was the assignment tracked?			6	No tracking mechanism in place to track assignments - currently assignments are being tracked through posting on I:drive
BEAD-4 Step 5	Is related work saved to I:drive?	6			Related work posted for Bond Regs, Farm Bill, Briefings, RD IT Development (dashboard), Hyperion Queries, Industry ARs (new AR forms)
		6	0	12	
BEAD-5 Step 8	If role maintenance change, did SA notify the employee, POC, and Supervisor?	5			Validate emails
BEAD-5	If functionality or minor list maintenance change, did SA update notes tab in ECM and close PSAS folder?	4			Validated in PSAS
		9	0	0	
BEAD/RO-1 Step 1	Run market price monitoring models weekly reports (hogs only)	31			Validated weekly reports from I:drive
BEAD/RO-1 Step 2	Results circulated to the BPU's	31			Reports are forwarded to the Economists in each RO and Hqtrs, BPU Supervisors, Director of BEAD, and the Deputy Administrator
BEAD/RO-1 Step 3	Prepared and sent reports with supporting documentation along with recommendation to close the report	31			MRO analyzes the outliers identified by BEAD and presents an explanation to the committee (representative from ERO, WRO, and Hqtrs) for a decision
BEAD/RO-1 Step 3	If a significant outlier exists, employee creates a folder in PSAS for an investigation.	3	2		MRO along with the committee (representative from ERO, WRO, and Hqtrs) determines whether an investigation is deemed necessary
		96	2	0	

Change Control Working Group (CCWG)					
		Y	N	N/A	Comments
BEAD-3	Was the CCWG changes implemented within the appropriate timeframe (60 or 90 days)?	1			Validated in PSAS
BEAD-3 Step 9	BEAD staff sent memo to "P&SP All" about update and closed CCWG folder, if applicable.	3			
		4	0	0	
BEAD-5 Step 6	If a PSAS change, did SA send memo to "P&SP All" about update, and close CCWG folder, if applicable?	5			
BEAD-5	Was the PSAS changes implemented within the appropriate timeframe (60 or 90 days)?	5	2		Validated in PSAS
		10	2	0	

Attachment 3: Supporting Documentation

BEAD-3



Adobe Acrobat
Document



Adobe Acrobat
Document

BEAD-5



Adobe Acrobat
Document

BEAD/RO-1



Adobe Acrobat
Document