

**Audit of NARA's Field Offices
Acquisition Activity**

OIG Audit Report No. 14-05

March 11, 2014

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Executive Summary

The National Archives and Records Administration's (NARA) Office of Inspector General (OIG) completed an audit of field office acquisitions activity to determine if field office contracts are awarded in accordance with the Federal Acquisition Regulations (FAR) and other relevant authorities. We also evaluated the adequacy of management controls over these acquisitions.

Contracting officers (CO) outside the Washington, DC area make purchases, subject to the limitations of their contracting officer's authority, for their field office(s). COs in the field are limited to awarding contracts up to \$25,000. In 2011, the Acquisitions Services Division established a field office support team comprised of three experienced COs and gave this team oversight responsibility for field office COs and buyers. The support team reviews each contract to ensure compliance with the FAR and internal NARA policy prior to awarding the contract.

Our Audit determined field office contracts appeared to generally be awarded in compliance with the FAR¹, and management controls over these acquisitions appeared to generally be adequate. However, increased attention is needed to further strengthen contracting activity within NARA field offices. Specifically, we noted the following areas that require additional attention:

- Field office COs did not receive required training prior to obtaining their CO certificate of appointment. In addition, proficiency training was not taken by all field COs in order to maintain their CO authority.
- Completed contracts were not closed out in a timely manner in accordance the FAR.
- All field office contracts are not being reviewed by the field office support team for compliance with the FAR prior to award.
- NARA guidance for approval of small and small disadvantaged business utilization exceptions is not consistent.

We made four recommendations to address these findings and further strengthen oversight of contracting activity at NARA field offices.

¹ Our audit did not include a review of FAR clauses.

Background

An acquisition is the procurement by contract of supplies or services (including construction). An acquisition begins at the point when agency needs are established and includes the description of requirements to satisfy agency needs, solicitation and selection of sources, award of contracts, contract financing, contract performance, contract administration, and those technical and management functions directly related to the process of fulfilling agency needs by contract.

The Acquisition Services Division (BCN) directs the nation-wide program to acquire the supplies and services needed by NARA units, sets agency procurement policy, oversees the training of all procurement officials and monitors their adherence to NARA policy and the Federal Acquisition Regulations (FAR). Contracting officers (CO) are authorized to procure goods and services in accordance with the FAR, subject to any limitations set forth in their CO appointment letter or SF 1402 certificate. Only COs acting within the scope of their authority may enter into contracts on behalf of the government. Buyers are individuals who support a CO by preparing documentation, conducting market research, entering and maintaining data in PRISM Finance and Acquisition System, preparing solicitations, administering contracts and orders, and performing other duties and responsibilities to assist the CO with acquiring supplies and services on behalf of the agency. The Director of BCN appoints all COs by issuing warrants.

Field office procurement

COs outside the Washington, D.C., area make purchases, subject to the limitations of their warranted authority, for their field office(s). CO's at each Presidential Library, Federal Records Center, and Regional Records Services Facilities must acquire the items listed on purchase requests submitted by their individual organization if the procurement falls within their procurement authority. There are eight COs assigned in NARA field offices. Seven have warranted authority up to \$25,000 and one has warranted authority up to \$10,000. In cases when the CO is not available, or the price exceeds the CO's limitation, the field office must coordinate its request through its office up to BCN.

In 2011, BCN established a field office support team comprised of three experienced COs that have oversight responsibility for field office COs and buyers. The support team reviews each contract to ensure compliance with the FAR and internal NARA policy prior to awarding the contract. Each review is documented and outlines any errors found and the actions taken to correct those errors.

Federal Acquisition Regulations (FAR)

The FAR is the primary regulation for use by all Federal executive agencies in their acquisition of supplies and services with appropriated funds. It became effective on April 1, 1984, and is issued within applicable laws under the joint authorities of the Administrator of General Services, the Secretary of Defense, and the Administrator for the National Aeronautics and Space Administration, under the broad policy guidelines of the Administrator, Office of Federal Procurement Policy, Office of Management and Budget.

The FAR precludes agency acquisition regulations unnecessarily repeating, paraphrasing, or otherwise restating the FAR. It limits agency acquisition regulations to those necessary to implement FAR policies and procedures within an agency, and provides for coordination, simplicity, and uniformity in the Federal acquisition process. It also provides for agency and public participation in developing the FAR and agency acquisition regulations.

Simplified Acquisition Procedures

Simplified acquisition procedures are the methods prescribed in FAR Part 13 for making purchases of supplies or services that do not exceed \$150,000, with certain exceptions. These procedures aim to reduce administrative costs, improve opportunities for small businesses, promote efficiency and economy in contracting, and avoid unnecessary burdens for agencies and contractors. Field offices CO's must use FAR Part 13, Simplified Acquisition Procedures to the maximum extent practicable for purchasing open market supplies and services not exceeding \$25,000.

The Office of Federal Procurement Policy

The Office of Federal Procurement Policy, located within the Office of Management and Budget, was created to simplify and bring consistency to federal procurement. The Office of Federal Procurement Policy provides overall procurement policy direction and leadership in developing CO core competencies and training requirements.

Objectives, Scope, Methodology

The objective of the audit was to determine if field office contracts are awarded in accordance with the Federal Acquisition Regulations and other relevant authorities. We also evaluated the adequacy of management controls over these acquisitions. All audit work was performed at Archives II in College Park, MD.

To accomplish our objectives we performed the following:

- examined applicable laws, regulations, and NARA guidance including: (a) the Federal Acquisition Regulation; (b) NARA's Procurement Guide; (c) NARA 501, *Procurement*; (d) Simplified Acquisition Procedures Manual for Non-NAA Contracting Officers and Buyers, July 1, 2010; (e) Office of Federal Procurement Policy; (f) Competition in Contracting Act (CICA); and (g) Government Accountability Office (GAO), *Standards for Internal Control in the Federal Government*;
- held discussions with NARA employees and officials in Acquisitions Services Division (BCN), the Office of Presidential Libraries (LP), and Archival Field Locations within Research Services (R);
- reviewed contracts to determine if they were adequately approved and within the CO's certificate of appointment (SF 1402 certificate);
- reviewed CO's training to determine compliance with training requirements;
- reviewed contract files from Fiscal Year (FY) 2012 and FY2013 to ensure market research was conducted and documented, adequate sourcing and competition was obtained, sole source awards were appropriately documented and approved, appropriate justification and approval was documented for awards not set aside for small businesses, awards were not given to contractors on the list of excluded parties, and to determine if price analysis and price negotiations were effectively conducted;
- reviewed purchase requisitions for appropriate approval; and
- reviewed contracts to determine if they were closed in accordance with FAR timelines.

Our audit work was performed between July 2013 and December 2013. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Audit Results

1. Contracting officers did not meet training requirements.

Field office contracting officers (CO) did not receive required training prior to obtaining their CO certificate of appointment. In addition, proficiency training was not taken by all field COs in order to maintain their contracting officer authority. This occurred because BCN management did not appropriately track training taken by all COs. The FAR states that in selecting COs, the appointing official shall consider the satisfactory completion of acquisition training courses. It also states these selections and appointments shall be consistent with Office of Federal Procurement Policy's (OFPP) standards for skill-based training in performing contracting and purchasing duties as published in OFPP Policy Letter No. 05-01, *Developing and Managing the Acquisition Workforce*, April 15, 2005. The quality and effectiveness of the federal acquisition process depends on the development of a capable and competent workforce. Without meeting the training requirements for obtaining a CO warrant, NARA cannot ensure CO's have the competencies necessary to adequately perform contracting and purchasing duties for the agency.

In April 2005, the Office of Federal Procurement Policy (OFPP) published Policy Letter 05-01, *Developing and Managing the Acquisition Workforce*, which required developing a certification program for contracting professionals in civilian agencies reflecting common standards. The goal of the certification program is to standardize the education, training, and experience requirements for contracting professionals, which will improve workforce competencies and increase career opportunities. The policy letter states employees issued new CO warrants on or after January 1, 2007, regardless of GS series must be certified at an appropriate level to support their warrant obligations. In response to the OFPP Policy Letter, the Office of Management and Budget (OMB) established *The Federal Acquisition Certification in Contracting (FAC-C) Program* policy by issuing a memorandum (dated January 20, 2006). The memo outlined required training courses for level I, level II, and level III COs. NARA defines a level I CO as having authority up to \$25,000. Consequently, field office CO's are level I as their authority levels do not exceed \$25,000. Using the OMB guidelines, NARA further defined the training courses needed to become a level I CO (see appendix A).

We attempted to review the training certificates for each of the eight field office COs to determine if the requisite training had been taken. We determined none of the eight field office COs had taken the required training courses prior to obtaining their CO certificate of appointment. In addition, seven out of the eight field office COs did not take an elective course within the last two years as required (see table 1 below). We also determined none of the COs took sufficient training courses in the past two years to meet the 80 continuous learning points training requirement stated in the OMB's *FAC-C Program*. The Director of Acquisitions stated

training has not been appropriately tracked due to other office priorities. She also stated the limited budget for training has made it difficult for COs to take their training. However, online training is available.

Table 1: Field Office CO Training

Contracting Officer (CO)	Effective Date of CO Warrant	Training Courses Taken					Date of Last Elective Course
		CON 100	CON 110	CON 111	CON 112	CON 120	
1.	4/23/2009	8/15/2009	6/13/2009	4/17/2010	6/18/2010	10/15/2010	1/29/2009
2.	4/23/2009	5/26/2010	12/17/2010	No	No	No	1/29/2009
3.	4/23/2009	10/8/2009	11/18/2009	1/27/2010	2/09/2010	5/14/2010	1/29/2009
4.	4/23/2009	10/19/2009	11/13/2009	1/29/2010	5/19/2010	6/18/2010	1/29/2009
5.	4/23/2009	10/30/2009	6/11/2011	No	No	No	6/18/2009
6.	4/23/2009	6/18/2009	7/8/2009	7/27/2009	11/11/2009	2/5/2010	12/30/2010
7.	5/10/2011	12/17/2009	12/28/2009	1/8/2010	1/11/2010	No	1/13/2010
8.	4/23/2009	10/29/2009	11/3/2009	12/31/2009	1/9/2010	11/12/2010	6/15/2012

Training requirements ensure COs' skills are up-to-date with new contracting regulations and best practices. By not ensuring training requirements are being met, NARA cannot ensure all COs maintain professional proficiency and remain qualified.

Recommendation 1

The Chief Financial Officer should:

- a) Establish and implement a tracking system to document and monitor training for all contracting officers ensuring compliance with the Federal Acquisition Certification in Contracting policy memorandum.
- b) Consider terminating field office contracting officers warrants until all initial training requirements are met.

Management Response

Management concurs with this recommendation.

2. Some contracts were not closed in accordance with Federal Acquisition Regulations timelines.

Completed contracts were not closed out within the timelines established by the FAR. This condition exists because some field office COs were not adequately trained on when to close out contracts, CO's were unaware of when final invoices were received and paid, and the closing of contracts was not a priority. According to FAR 4.804-1(a) files for contracts awarded using simplified acquisition procedures should be considered closed when the CO receives evidence of receipt of property and final payment, unless otherwise specified by regulation. In addition, NARA's Simplified Acquisition Procedures Manual for Non-NAA Contracting Officers and Buyers states CO and buyers should closeout orders as quickly as possible. Allowing contracts to remain open beyond the limitations in FAR 4-804.1 could result in obligations remaining idle that may be needed for other projects, or pay expenditures on other contracts..

According to FAR 4.804-4 a contract is considered physically complete when the contractor has completed performance and the government has inspected and accepted the supplies and services. Furthermore, all optional provisions, if any, must have expired. During our review we found that physically complete contracts were not being closed in a timely manner as defined in FAR 4.804-1. We sampled 50 contracts and noted 40 were closed or should have been closed. Of those 40 contracts we noted exceptions with 34 of them. Some contracts remained open beyond the receipt of the final invoice by as much as 15 months.

Specifically we noted the following with the 34 contracts:

- Ten contracts were closed two or more months after the goods or services were received, and final payment had been made (see table 2).
- Twenty-three contracts were physically complete but were not closed two or more months after the goods or services were received and final payment had been made (see table 3).
- One contract had not been closed because the vendor is inactive in the System for Award Management (SAM)² and PRISM will not allow closeout. As of November 15, 2013 it had been 11 months since the final payment had been made. According to the CO on the contract, the vendor has been unresponsive to requests to become active in the SAM system. We were unable to verify any attempts to contact the vendor. There was approximately \$11,537 in funds that needed to be de-obligated on this contract and until the contract is closed the agency is not able to use these funds for other projects (see table 4).

² The System for Award Management (SAM) is the Official U.S. Government system that consolidated the capabilities of three other government procurement sites.

Table 2: Contracts Closed Two or More Months after the Goods or Services Were Received and Final Payment Made

	Contract Number	Award Date	Date of Last Invoice/Payment	Closeout Date	Days Between Last Invoice Pay Date and Closeout Date	Months Between Last Invoice Pay Date and Closeout Date	Funds De-obligated
1.	NAMA-12-F-0049	3/1/2012	4/12/2012	6/6/2012	55	2	0
2.	NAMA-12-F-0132	8/7/2012	8/31/2012	11/5/2012	66	2	0
3.	NAMA-13-F-0057	4/4/2013	7/23/2013	11/13/2013	113	4	0
4.	NAMA-LP-12-M-0007	3/28/2012	5/24/2012	9/19/2012	118	4	\$0.01
5.	NAMA-13-F-0029	11/8/2012	6/24/2013	11/14/2013	143	5	0
6.	NAMA-LP-13-F-0007	6/10/2013	6/12/2013	11/14/2013	155	6	0
7.	NAMA-LP-12-F-0022	10/1/2012	10/21/2012	5/16/2013	207	7	0
8.	NAMA-13-F-0056	3/14/2013	4/5/2013	11/13/2013	222	7	0
9.	NAMA-13-M-0016	11/27/2012	12/28/2012	11/13/2013	320	11	0
10.	NAMA-LP-12-M-0014	7/11/2012	9/7/2012	11/18/2013	437	15	0

Table 3: Contracts Not Closed Two or More Months after the Goods or Services Were Received and Final Payment Had Been Made

	Contract Number	Award Date	Date of Last Invoice/Payment	Closeout Date	Days Between Last Invoice Pay Date and 11/15/2013	Months Between Last Invoice Pay Date and Closeout Date	Funds to be De-obligated
1.	NAMA-LP-12-F-0009	5/18/2012	9/5/2013	N/A	71	2	0
2.	NAMA-LP-13-F-0006	5/14/2013	8/27/2013	N/A	80	3	0
3.	NAMA-LP-12-F-0012	5/30/2012	8/22/2012	N/A	85	3	0
4.	NAMA-13-F-0113	8/1/2013	8/19/2013	N/A	88	3	0
5.	NAMA-LP-13-T-0008	2/1/2013	8/15/2013	N/A	92	3	0
6.	NAMA-12-F-0134	8/10/2012	8/15/2013	N/A	92	3	0
7.	NAMA-13-M-0058	5/17/2013	7/11/2013	N/A	127	4	0
8.	NAMA-LP-13-M-0004	5/21/2013	7/8/2013	N/A	130	4	0
9.	NAMA-13-M-0065	5/29/2013	7/1/2013	N/A	137	5	\$72.69
10.	NAMA-13-M-0055	6/17/2013	6/20/2013	N/A	148	5	0
11.	NAMA-13-M-0057	5/16/2013	6/25/2013	N/A	143	5	0
12.	NAMA-13-F-0068	4/30/2013	5/20/2013	N/A	179	6	0
13.	NAMA-LP-12-M-0009	5/1/2012	4/19/2013 ³	N/A	210	7	0
14.	NAMA-13-M-0028	1/16/2013	4/2/2013	N/A	227	8	0
15.	NAMA-LP-13-M-0001	6/10/2013	2/13/2013	N/A	275	9	\$251
16.	NAMA-13-F-0005	9/24/2012	11/30/2012	N/A	350	12	\$100
17.	NAMA-LP-12-F-0028	9/20/2012	11/14/2012	N/A	366	12	0
18.	NAMA-LP-12-F-0024	8/22/2012	11/5/2012	N/A	375	13	0
19.	NAMA-12-M-0054	10/26/2012	10/31/2012	N/A	380	13	0
20.	NAMA-12-T-0001	10/1/2012	10/22/2012	N/A	389	13	0
21.	NAMA-LP-12-M-0019	8/21/2012	9/27/2012	N/A	414	14	0
22.	NAMA-LP-12-M-0017	7/25/2012	9/19/2012	N/A	422	14	0
23.	NAMA-LP-12-F-0020	8/7/2012	8/29/2012	N/A	443	15	0

Table 4: Contract Not Closed Because the Vendor is Inactive in SAM

	Contract Number	Award Date	Date of last Invoice/Payment	Days Between Last Invoice Pay Date 11/15/2013	Months Between Last Invoice Pay Date and Closeout Date	Funds to be De-obligated
1.	NAMA-LP-12-T-0023	11/30/2011	12/21/2012	329	11	\$11,537.50

³ We were unable to obtain a copy of the last invoice approval form for this contract. This award was for a service agreement for 2012 and a new contract was awarded for the 2013 service agreement. We used the award date for the 2013 contract as a basis to determine when the 2012 contract should have been closed.

We interviewed field office COs and buyers and several stated they did not know what the process was for closing out contracts. Others stated contract closeout had not been a priority. Although many of the contracts we tested did not have funds to be de-obligated, there is still the risk of funds remaining idle on contracts that are not closed timely.

Recommendation 2

The Chief Financial Officer should ensure all field office COs and buyers are adequately trained on how and when to close out NARA contracts. Additionally, periodic monitoring and testing of closeout procedures should be conducted to ensure contracts are closed out timely.

Management Response

Management concurs with this recommendation.

3. All contracts are not being reviewed by the field office support team.

All field office contracts are not being reviewed by a field office support CO for compliance with the FAR prior to award. This condition exists because there is no process in place to ensure the field office support COs review every contract. In 2011, BCN established the field office support team to provide oversight responsibility for field office COs and buyers and to ensure compliance with the FAR, and internal NARA policy, prior to awarding the contracts within the field. Since then, it has been the practice for the support team COs to review each field office contract prior to award. However, under the current system, field office COs notify the field office support CO of a need to review the contract. If this notification is not done, the contract will not be reviewed as there is no other mechanism to alert the field office support team that a review is needed. By not having this review take place contracts could potentially be awarded that are not in compliance with the FAR.

We noted 4 out of the 50 contracts we sampled were not reviewed by a field office support CO. When we initially reviewed the contract files we noted three did not fully document all aspects of the procurement as some documentation was missing. We were later able to obtain the required documentation; however, we could not determine that an excluded party review was completed prior to awarding the contract. We interviewed the CO of these three contracts, and she stated these contracts were not reviewed because she forgot to inform a field office CO the review needed to be done. We noted the review process was not a documented procedure, but has been a practice in place since the creation of the field office support team. Each review is to be

documented on a review form outlining any errors found and the actions taken to correct those errors. The review form is included in the contract file evidencing the review.

The field office support team was put in place due to their experience in contracting and experience with the FAR. The FAR contains many guidelines and rules that field office COs may not be experienced with due to the low volume and types of contracts they work on. Because of this, it is imperative that each field office CO has a review done of their contracts to ensure compliance with the FAR.

Recommendation 3

The Chief Financial Officer should establish and implement a formal, documented process for informing the field office support team of field office contracts requiring review prior to award.

Management Response

Management concurs with this recommendation.

4. Guidance for approval of small and small disadvantaged business utilization exceptions is not consistent.

The guidance for determining who should approve small and small disadvantaged business utilization exceptions is not consistent. This inconsistency exists because NARA's procurement policy has not been updated. Internal NARA procurement policy states the Small and Small Disadvantaged Business Utilization Specialist must approve all open market purchases between \$2,500 and \$100,000 that are not reserved exclusively for small business concerns. However, the Simplified Acquisition Procedures Manual dated July 1, 2010 states if the CO does not set the requirement aside for small business, a small business exemption must be approved by the BCN Field Office CO. GAO's *Standards for Internal Control in the Federal Government*, states management is responsible for developing the detailed policies, procedures, and practices to fit their agency's operations and to ensure they are built into and are an integral part of operations. Not having consistent policies could result in inconsistent process operations or awards not being given to small and disadvantaged businesses in accordance with the FAR.

According to FAR19.502-2(a) each acquisition of supplies or services with an anticipated dollar value exceeding \$3,000, but not over \$150,000, is automatically reserved exclusively for small business concerns and generally shall be set aside for small business. If the CO does not proceed with the small business set-aside and purchases on an unrestricted basis, the CO shall include in the contract file the reason for this unrestricted purchase.

Seven out of the 50 field office contracts we tested were not reserved for small business concerns. Each of these contracts had a request for exemption including justification for not

setting aside the award for small business concerns in accordance with FAR 19.502-2 (a). In each of these cases, the CO signed the exemptions form. NARA's internal policy on who should approve these exemptions is not consistent, and we were unable to determine if these awards were approved in accordance with the correct NARA policy. The Director of Acquisitions agreed the policy needs to be updated to be consistent. By not having a consistent policy, there could be inconsistencies in operations and these exemptions could be inappropriately approved.

Recommendation 4

The Chief Financial Officer should update NARA policies to ensure the guidance for approval of small and small disadvantaged business utilization exceptions is consistent.

Management Response

Management concurs with this recommendation.

Appendix A – Level I Contracting Officer Training Requirements

Title/Single Purchase Dollar Limit	Grade Level	Experience	Education	Initial Training*	Proficiency Training Required*
<p>Level I Contracting Officer Dollar Limit: Typically \$2,501 to \$25,000 (SF 1402 will specify authority, i.e., open market supply purchases, utilities, FSS, etc.)</p>	<p>GS-7 and Above</p>	<p>1 year experience as GPC cardholder and/or 1 year specialized experience as a Contract Manager, Contract Specialist, or Purchasing Agent</p>	<p>A 4-year course of study leading to a bachelor’s degree OR at least 24 semester hours from among the following disciplines: accounting, business, finance, law, contracts, purchasing, economics, industrial management, marketing, quantitative methods, or organization and management.</p>	<p>Completion of the following Courses is required prior to Level I certification:</p> <ul style="list-style-type: none"> - CON 100: Shaping Smart Business Arrangements - CON 110: Mission Support Planning - CON 111: Mission Strategy Execution - CON 112: Mission Performance Assessment - CON 120: Mission Focused Contracting 	<p>One (1) Elective Training Course every two (2) years.</p> <p>CLT courses must be timely completed to maintain a CO Warrant</p> <p>BCN requires the first elective course to be CON 237, Simplified Acquisition, or an approved equivalent.</p> <p>All electives must be approved by BCN prior to enrollment.</p>

*All equivalent training must be approved by BCN. Proficiency training must be completed to maintain contracting officer authority.

Appendix B – Acronyms and Abbreviations

BCN	Acquisitions Services Division
CICA	Competition in Contracting Act
CLT	Continuous Learning Training
CO	Contracting officer
FAC-C	Federal Acquisition Certification in Contracting
FAR	Federal Acquisition Regulations
GAO	Government Accountability Office
GPC	Government Purchase Card
GS	General Schedule
LP	Office of Presidential Libraries
NARA	National Archives and Records Administration
OFPP	Office of Federal Procurement Policy
OIG	Office of Inspector General
OMB	Office of Management and Budget
PMRS	Performance Measurement Reporting System
R	Research Services
SAM	System for Award Management

Appendix C – Management’s Response to the Report



Date: FEB 25 2014
To: James Springs, Acting Inspector General
From: David S. Ferriero, Archivist of the United States
Subject: OIG Draft Audit 14-05, Audit of NARA’s Acquisition Activity within NARA Field Offices

Thank you for the opportunity to provide comments on this draft report. We appreciate your willingness to meet and clarify language in the report.

We concur with the four recommendations in this audit, and we will address them further in our action plan.



DAVID S. FERRIERO
Archivist of the United States

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