NEW YORK STATE
OFFICE OF THE STATE COMPTROLLER

H. Carl McCall
STATE COMPTROLLER

OFFICE OF MENTAL RETARDATION AND DEVELOPMENTAL DISABILITIES

INSTITUTE FOR BASIC RESEARCH IN DEVELOPMENTAL DISABILITIES CONTROLS OVER STATE AND GRANT PROJECTS

2000-S-27

DIVISION OF MANAGEMENT AUDIT AND STATE FINANCIAL SERVICES

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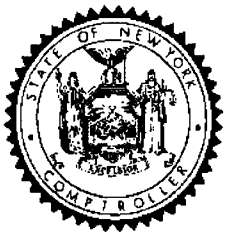

H. Carl McCall
STATE COMPTROLLER

Report 2000-S-27

Mr. Thomas A. Maul
Commissioner
Office of Mental Retardation and Developmental Disabilities
44 Holland Avenue
Albany, NY 12229

Dear Mr. Maul:

The following is our audit report on controls over State and Grant projects at the Institute for Basic Research.

This audit was performed pursuant to the State Comptroller's authority as set forth in Article V, Section 1 of the State Constitution and Article II, Section 8 of the State Finance Law. Major contributors to this report are listed in Appendix A.

Office of the State Comptroller
Division of Management Audit
and State Financial Services

March 5, 2001

Executive Summary

Office of Mental Retardation and Developmental Disabilities
Institute for Basic Research in Developmental Disabilities Controls Over State and Grant Projects

Scope of Audit

Through its 13 Developmental Disabilities Services Offices (DDSOs) and a network of 600 not-for-profit private agencies and numerous State-operated programs based in the community, the Office of Mental Retardation and Developmental Disabilities (OMRDD) has provided a comprehensive system of care since 1967 for more than 116,000 developmentally-disabled individuals and their families. OMRDD funds vital research, clinical, educational, administrative, and support positions at the Institute for Basic Research in Developmental Disabilities (IBR), in Staten Island, New York. IBR also receives funds from grants obtained through the Research Foundation for Mental Hygiene (RF), a not-for-profit corporation that administers Federal and private grants.

During the two fiscal years that ended on March 31, 2000, IBR received a total of $2.8 million in State appropriations for 130 State projects (65 projects in each year). During the same period, RF reported that 299 Federal and private grants totaling $15.1 million were awarded to IBR. Grant expenditures for that period were $13.2 million.

This financial-related audit, which covered the period of April 1, 1998 through March 31, 2000, addressed the following question:

- Has IBR implemented adequate internal controls over State and Grant projects to provide management with reasonable assurance that the funds are being expended in accordance with applicable State laws, rules and regulations and grant provisions?

Audit Observations and Conclusions

Our audit concluded that IBR needs to improve internal controls over State and Grant projects. In general, we found a lack of separation of key duties in IBR's Business Office and Grant Office, a lack of adequate documentation that would support expenditures of State and Grant funds, and less than adequate controls and accountability over equipment inventory. As a result, there is increased risk that funds for such projects may not have been used for their intended purposes.

Regarding State project purchases, we found that the Chief Clerk in the

Business Office was performing several duties that are normally separated among several employees; the Chief Clerk handled all purchasing functions, approved purchase orders and payment vouchers, and signed checks for the petty cash account. In addition, we noted that the Chief Clerk and IBR's Deputy Director were both authorized to open sealed bids, and that either one did so without a witness present. (See pp. 4-5)

In our review of 40 sampled State project purchases, we found that IBR could not provide any supporting documentation for two sampled purchases costing $963. For five additional sampled purchases costing $2,641, there were no signed receiving reports. Without such documentation, there is reduced assurance that the items purchased were received. We also found that the purchase requisitions had not been signed by the user departments in 6 (15 percent) of the sampled purchases, and that no dates were indicated on 12 (30 percent) of the sampled requisitions. Furthermore, according to OMRDD' s inventory guidelines, 24 equipment items in our sample of purchases should have been inventoried. However, six of these items costing $5,023 had not been inventoried, creating an increased risk that they could have been lost or stolen without being detected. In addition, we did not locate 8 (33 percent) of the 24 items that cost a total of $5,456. (See pp. 5-6)

For Grant project expenditures, we found that the same individual was approving purchase orders and payment vouchers until June 7, 2000, when the Grant Office assigned each function to a different employee. Our review of 50 sampled Grant expenditures identified a conflict of interest that is contrary to RF policy: a Grant employee had been hired by her spouse. Like the State project purchases, we found that some Grant expenditures were not adequately documented, and that inventory practices were weak. For instance, consulting services costing $2,600 were not documented; for 12 sampled grant purchases costing $15,335, there was no evidence of signed receiving reports; and two sampled equipment items costing $3,661 were not inventoried as required and also could not be located. (See pp. 7-10)

Our report contains nine recommendations for addressing the specific control weaknesses we identified.

Comments of Officials

OMRDD officials agreed with all nine of the report's recommendations and indicated the actions they have taken and will take to implement them. A complete copy of OMRDD's response is included as Appendix B.

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Major Contributors to This Report

Appendix B

Response of OMRDD Officials

Introduction

Background

Through its 13 Developmental Disabilities Services Offices (DDSO) and a network of 600 not-for-profit private agencies and numerous State-operated programs based in the community, the Office of Mental Retardation and Developmental Disabilities (OMRDD) provides a comprehensive system of care for more than 116,000 developmentally-disabled individuals and their families. The Institute for Basic Research in Developmental Disabilities (IBR), which is OMRDD's research arm, opened in 1967 in Staten Island, New York. A multi-disciplinary research and clinical institute dedicated to diagnosing, treating and preventing mental retardation and other developmental disabilities, IBR has 12 research departments. Its staff of scientists, technicians and support personnel conduct laboratory and clinical research, offer clinical services and present educational programs.

IBR is a member agency of the Research Foundation for Mental Hygiene (RF). A not-for-profit corporation founded in 1952, RF assists in the conduct in New York State of studies, teaching, training and research in all areas of mental disabilities at each member agency, and administers grants (e.g. Federal and private) awarded to IBR and other member agencies. Staff hired with these external funds are considered employees of the RF.

IBR receives State funding through the auspices of OMRDD for State projects. IBR also receives additional funds obtained through the RF to conduct research projects in all areas of mental disabilities. These are defined in this report as Grant projects.

Audit Scope, Objective and Methodology

Our audit scope covered the period of April 1, 1998 to March 31, 2000. The objective of this financial-related audit was to evaluate the adequacy of the internal controls over State and Grant projects in order to provide management with reasonable assurance that funds are being expended in accordance with applicable State laws, rules and regulations and grant provisions.

To accomplish our objective, we interviewed IBR and RF officials and reviewed applicable laws, rules, regulations, policies and procedures. In addition, we sampled records as described in the following paragraphs.

We selected a random sample of 20 State-funded projects from a population of 130 that were active during our audit period. We then selected 40 purchases from the random sample of 20 projects and

determined whether they had been documented adequately, and whether the purchases had complied with required purchasing and inventory policies and procedures. We also verified (i.e., floor-checked) the equipment items that should have been inventoried.

In addition, we randomly selected 25 Grant projects from a population of 299 that had been awarded during our audit period. We then selected 50 expenditures from our 25 sampled Grants, and sought to determine whether they had been documented adequately. For any Grant expenditures that related to consultant costs or employee salaries, we verified that the hiring of the individual had been authorized properly and that the claimed hours worked had been approved and documented adequately. For other Grant expenditures related to supplies and equipment items, we sought to determine whether IBR employees had complied with appropriate purchasing and inventory policies and procedures. We also floor-checked the sampled equipment items that should have been inventoried.

We conducted our audit in accordance with generally accepted government auditing standards. Such standards require that we plan and perform our audit to adequately assess those IBR operations included within the audit scope. Further, these standards require that we understand IBR's internal control structure and its compliance with those laws, rules and regulations that are relevant to the operations included in our audit scope. An audit includes examining, on a test basis, evidence supporting transactions recorded in the accounting and operating records and applying such other auditing procedures as we consider necessary in the circumstances. An audit also includes assessing the estimates, judgments and decisions made by management. We believe our audit provides a reasonable basis for our findings, conclusions and recommendations.

We use a risk-based approach to select activities for audit. We focus our audit efforts on those activities we have identified through a preliminary survey as having the greatest probability for needing improvement. Consequently, by design, we use finite audit resources to identify where and how improvements can be made. We devote little audit effort reviewing operations that may be relatively efficient or effective. As a result, we prepare our audit reports on an exception basis. This report, therefore, highlights those areas needing improvement and does not address activities that may be functioning properly.

Internal Control and Compliance Summary

Our evaluation of the internal controls over State and Grant projects conducted at IBR identified several control deficiencies. As a result of these control weaknesses, there is increased risk that funds for such projects may not have been used for their intended purposes. These matters are presented throughout the report.

Response of OMRDD Officials to Audit

Draft copies of this report were provided to OMRDD officials for their review and comment. Their comments were considered in preparing this report and are included a Appendix B.

Within 90 days after final release of this report, as required by Section 170 of the Executive Law, the Commissioner of the Office of Mental Retardation and Developmental Disabilities shall report to the Governor, the State Comptroller, and the leaders of the Legislature and fiscal committees, advising what steps were taken to implement the recommendations contained herein, and where recommendations were not implemented, the reasons therefor.

Controls Over State and Grant Projects

Adequate internal controls over State and Grant projects are necessary in order to provide management with reasonable assurance that funds for such projects are used for their intended purposes and in compliance with applicable State laws, rules and regulations and grant provisions.

State Projects

IBR's Research Review Committee comprises a Director, Executive Deputy Director and several project investigators (PIs) on a rotating basis. It reviews and approves the allocation of State funds (other-than-personal-service costs) for research projects to various units and labs within each department. For the fiscal years ended March 31, 1999 and 2000, IBR reported that it had funded 130 State projects (65 projects in each year) in the total amount of $2.8 million. For the fiscal year ended March 31, 2000, IBR had a total budget of $15.6 million, with a head count of 219 employees.

IBR's policy requires that it keep accurate records of all State-funded projects conducted at its facility. The amount expended for each State project is detailed in expenditure reports. Using expenditure information from the State Accounting System, IBR has created its own in-house database that makes it possible to account for and keep track of all State-funded research projects and their related expenditures. IBR prints summary reports of expenditures so that the PI can provide feedback on the status of each project.

IBR is required to comply with procedures outlined in *The OMRDD Business Office Manual* covering the procurement of goods and services. It also has to adhere to OMRDD's Rules and Regulations, and applicable State guidelines for purchasing and inventory procedures.

To purchase necessary supplies and equipment, PIs make requests to the Business Office. The purchase process starts with the PI and the lab head filling out a purchase requisition. This requisition, together with the purchase order, is then forwarded to the business officer or designee for approval. Vouchers are approved for payment only after the vendor's invoice and receiving report are reviewed. The voucher clerk verifies that the invoice is stamped with the date of receipt, and examines the receiving copy of the purchase order to verify that the goods have been received.

To determine whether the expenditures were appropriate and had been documented adequately, we reviewed 40 expenditure items selected from

our random sample of 20 State-funded projects. We noted several control deficiencies, including a lack of separation of duties, and found that several expenditures had not been documented adequately and that equipment items had not been inventoried as required and could not be found during our floor check. Following are the details:

- During our audit period, the Chief Clerk performed functions that should be done by separate individuals. For instance, she performed all of the purchasing functions (selecting vendors, soliciting bids, ordering, etc.), and approved the purchase orders and the payment vouchers. As a result of our audit, on June 7, 2000, she stopped approving purchase orders. However, there is still an insufficient separation of duties, as she still is responsible for the purchasing functions as well as approving the payment vouchers.

- For IBR's petty cash account, the Chief Clerk approves the voucher and signs the checks. These functions should be performed by different individuals.

- Both the Chief Clerk and the Deputy Director are authorized to open sealed bids as part of the bidding process for purchasing goods and supplies. However, we were told that either one may open a bid alone, without a witness present. The lack of a witness at the opening of a sealed bid is contrary to OMRDD's policy, and increases the risk of illegal acts. In response to our preliminary audit findings, OMRDD/IBR officials stated that three individuals would be present for bid openings and vendor selection, and that all three would sign an affidavit to that effect.

- IBR maintains a separate inventory database for equipment items purchased with State and Grant funds. We noted that equipment purchased with Grant funds had been recorded incorrectly in the State inventory database. We were told that this error had occurred because State tags had been affixed mistakenly to Grant-funded equipment.

- A supply of inventory tags is assigned to three individuals who are responsible for tagging equipment. Sharing this responsibility with more than one individual provides less control and accountability over the tags. In addition, IBR did not maintain a log to account for all of the tags that are in use. As a result of our audit, the Stores Department started to keep such a log; but entries were

made only for State equipment. We also observed that for several tag numbers listed in the log, there was no corresponding information. In response to our preliminary audit findings, OMRDD/IBR officials stated that they will establish logs of equipment tags, controlled by the Stores Clerk.

- We observed that IBR did not retain signed copies of approved vouchers. IBR officials explained to us that original signed copies were sent to the State Comptroller's Office, but signed copies were not kept at the facility. In response to our preliminary audit findings, OMRDD/IBR officials stated that procedures have changed so that signed copies of approved vouchers would be on file at the facility.

- IBR officials could provide no supporting documentation (purchase requisition, purchase order, receiving report, voucher, etc.) for two of our sampled purchases. One of these purchases was for curtains costing $580; the other was for electrical components costing $383. No signed receiving reports had been filed for five other sampled purchases costing a total of $2,641. Without the necessary documentation, there is reduced assurance that the items purchased were received.

- For 6 (15 percent) of our 40 sampled purchases, the purchase requisitions had not been signed by the user departments. In addition, no dates had been indicated on 12 (30 percent) of the requisitions.

- Based on OMRDD's inventory guidelines, 24 equipment items in our sample should have been inventoried. However, we found that six of these items, costing a total of $5,023, had not been inventoried as required. Items that have not been properly identified as part of an inventory pose a greater risk of being lost or stolen without detection.

- Of the 24 items in our sample that should have been inventoried, we were not able to locate 8 items (33 percent) that had a total purchase cost of $5,456. These items included a $1,230 diamond knife, which is used for cutting brain tissue, and a $569 refrigerator. For six of the items that had not been inventoried as required and which we could not find, IBR officials showed us similar items. Because the items lacked identifying information, we could not be certain that these were the ones in our sample.

- Of the 16 items found, three were at a different location than what was indicated in the inventory database.

Grant Projects

IBR' s Grant operations are governed by the bylaws of the RF's *Guide to Grants and Accounts* (Guide). This Guide provides procedures for grant administration, payroll, purchasing and inventory.

The Grant Office, which is under the supervision of IBR's Deputy Director, administers the grants awarded to PIs, facilitating the pre-award preparation of applications, and the post-award administrative support of the research. The Grant process is initiated when a PI submits an application for a research project to IBR' s Deputy Director for review and signature, indicating that IBR will accept the grant should it get funded. The Grant application is then forwarded to the grantor (e.g., Federal government) for approval and award. The RF is sent one copy of the Grant application for processing. Once a Grant is awarded, the grantor forwards the funds to the RF in Albany, where payment is made for all expenditures.

The Grant Office is also responsible for monitoring Grant expenditures, to verify that they are within the awarded budget and that the expenditures are appropriate. The PI is responsible for hiring additional staff (e.g., scientists, technicians) to work on the projects and for submitting purchase requisitions to the Grant Office for processing. Three Grant Office employees are responsible for setting up and tracking all Grants, and for providing initial approvals of all Grant expenditures and assembling the necessary supporting documentation before vouchers are submitted to the RF for review and payment. The RF generates detailed reports that keep track of each Grant and its related expenses, and provides the PI with a monthly summary of each account for which he or she is responsible.

During the fiscal year ended March 31, 1999, RF reported that IBR was awarded 148 Grants totaling $7.7 million and that Grant expenditures totaled $6.2 million. For fiscal year 2000, IBR was awarded 151 Grants totaling $7.4 million; Grant expenditures for that year totaled $7 million. As of June 9, 2000, there were 165 employees working at IBR who were on the RF payroll. The activity period for a Grant ranges between three and five years; and, in general, when a Grant is not fully expended at year's end, it rolls over into the following year.

To determine whether they were appropriate and had been documented adequately, we reviewed 50 Grant expenditure items selected from our

including a lack of separation of duties. We also found inadequate documentation for some Grant expenditures and equipment items that had not been inventoried as required and which could not be located during our floor check. Following are the details:

- The same Grant Office employee approved both the purchase order and the invoice authorizing payment for all Grant purchases. IBR officials explained that, although this practice occurred during our audit period, the duties were assigned to different individuals as of June 7, 2000.

- Against RF's hiring policy, one Grant employee had been hired by her spouse, in a conflict of interest that could lead to illegal acts. In response to our preliminary audit findings, OMRDD/IBR officials indicated that guidelines forbidding such improper hiring were issued on March 19, 1998, and the one case we cited was due to a misunderstanding on the part of PI.

- Neither the PI nor the Grant administrator had dated the Personnel Appointment Forms approving the hiring of 17 (85 percent) of the 20 sampled employees. Nor had they entered dates on the Personnel Action Forms approving the continued employment of 9 (45 percent) of the sampled employees.

- The Grant Office was unable to provide the required Consulting Justification forms for all three of the consulting services ($3,100) in our sample. This form should be completed and approved by the Grant Office before any commitment is made to hire a consultant. For two of the consultant services costing $2,600, the consultants did not provide any documentation that would substantiate the work they were paid to do. In response to our preliminary audit findings, OMRDD/IBR officials indicated that the Grant Office has been directed to use the Consultant Justification Form and require a Consultant's Letter of Services Performed for each consultant, with a sign-off by the PI and by the Deputy Director prior to payment.

- Of the 16 purchases in our sample of 50 Grant expenditure items, one purchase requisition had not been signed.

- For 12 (75 percent) of the 16 sampled purchases, costing $15,335, we found no evidence of signed receiving reports. Only the names of the users were indicated, not the signatures of the individuals who received the items. Without an authorized signature, there is

reduced assurance that the items were received. In addition, for one purchase costing $1,029, the records contained no date that would indicate when the item was received.

- Two of ten equipment items in our sample that cost $3,661 had not been inventoried as required. In addition, we could not locate them during our floor check. We could not be certain that the similar items we were shown were actually the ones that had been purchased because the records did not contain sufficient identifying information.

- We found a micro-centrifuge that cost $2,485 at Columbia Presbyterian Hospital. However, the Grant equipment inventory database listed this item as being located at IBR.

- The invoice approval date was not indicated for one of five miscellaneous expenses that cost $36.

- One of six travel expenses costing $900 had been approved but was not dated.

In response to our preliminary audit findings, OMRDD/IBR officials generally agreed with our findings related to both State and Grant projects and indicated that many of the recommendations have been implemented. The officials acknowledged past deficiencies in separating employees' duties in some of their procedures for both State and Grant transactions; and further stated that in the future, no forms lacking date and signatures will be processed by the Grant Office or by the Business Office. They further acknowledged that the system in place for inventory control of equipment has not been working as intended, and that they are modifying their procedures so that the equipment inventory records are accurate, up-to-date and contain all relevant information necessary to identify and locate all pieces of equipment that should be in the inventory.

In our judgment, the findings we identified were primarily the result of limited staff resources at the Business Office and Grant Office and the failure of the staff in both offices to follow required procedures. However, as a result of our findings, there is increased risk that the State and Grant funds may not have been used for the intended purposes. Therefore, IBR management needs to implement all of our recommendations to improve controls and mitigate the risks.

Recommendations

The Institute for Basic Research should:

1. Institute adequate separation of duties in the Business Office, ensuring that separate individuals perform the purchasing functions and approving the vouchers. In addition, the individual approving vouchers for the petty cash account should be different from the one signing the petty cash checks.

2. Ensure that more than one individual witnesses the opening of sealed bids.

3. Implement proper controls and accountability by designating one individual to be responsible for maintaining inventory tags. Maintain separate logs for State and Grant equipment, ensuring that each log accounts for every tag number.

4. Maintain accurate inventory databases for equipment items purchased with State and Grant funds including the exact location of each item.

5. Ensure that duties in the Grant Office are separated properly, and that there are no conflicts of interest in the hiring of Research Foundation employees.

6. Ensure that there is adequate documentation for determining when approvals for the hiring and continuing employment of Research Foundation employees are made.

7. Provide the required justification for consulting services before a consultant is hired, and require that consultants provide evidence of the services they performed before payment is made.

8. Ensure that proper documentation, e.g., signed and dated purchase requisitions and receiving reports, approved and dated vouchers, etc., exists before payments are made.

9. Ensure that all equipment items are being inventoried as required, including having each item tagged for proper identification.

Major Contributors to This Report

Kevin McClune
Walter Mendelson
Albert Kee
Charles Johnson
Arthur Lebowitz
Jeffery Marks
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Appendix A

George E. Pataki
Governor

Thomas A. Maul
Commissioner

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January 26, 2001

Mr. Kevin M. McClune
Audit Director
Office of the State Comptroller
Management Audit Group
A.E. Smith State Office Building
13th Floor
Albany, New York 12236

Dear Mr. McClune:

The Office of Mental Retardation and Developmental Disabilities has reviewed the Office of the State Comptroller's draft audit report No. 2000-S-27 entitled: Institute for Basic Research in Developmental Disabilities Controls Over State and Grant Projects.

Our responses to the recommendations contained in this report are attached for your consideration. Included in our responses are corrective actions that we have implemented.

Thank you for the opportunity to comment.

Sincerely,

Jan Abelseth
Deputy Commissioner
Division of Quality Assurance

Attachment
cc: Dr. Brown
Mr. Castellani
Mr. Kaplan
Mr. Johnson
Mr. Mascali
Mr. Maul
Mr. Pezzola
Mr. Picker
Dr. Vietze

Appendix B

Office of Mental Retardation and Developmental Disabilities
Response to the Office of the State Comptroller's (OSC)
Draft Audit Report No. 2000-S-27 Entitled:
"Office of Mental Retardation and Developmental Disabilities
Institute For Basic Research in Developmental Disabilities
Controls Over State and Grant Projects"

Recommendation No. 1:

The Institute for Basic Research should institute adequate separation of duties in the Business Office, ensuring that separate individuals perform the purchasing functions and approving the vouchers. In addition, the individual approving vouchers for the petty cash account should be different from the one signing the petty cash checks.

Response:

Separation of duties: Since June 7, 2000 this has been rectified. Under the current policy, different persons perform all purchasing and voucher approving functions. Furthermore, a different person than the one approving petty cash vouchers signs petty cash checks.

Recommendation No. 2:

The Institute for Basic Research should ensure that more than one individual witnesses the opening of sealed bids.

Response:

Currently, bids are opened in the presence of at least two, usually three individuals. A log is kept of the individuals present and signed by each of them.

Recommendation No. 3:

The Institute for Basic Research should implement proper controls and accountability by designating one individual to be responsible for maintaining inventory tags. Maintain separate logs for State and Grant equipment, ensuring that each log accounts for every tag number.

Response:

Inventory tags are now under the responsibility of the Chief Stores Clerk who keeps separate logs for State and Grant equipment. No tags are issued without having been entered in the log.

Recommendation No. 4:

The Institute for Basic Research should maintain accurate inventory databases for equipment items purchased with State and Grant funds including the exact location of each item.

Response:

The inventory databases have been updated and are inspected regularly to ensure their accuracy.

Recommendation No. 5:

The Institute for Basic Research should ensure that duties in the Grant Office are separated properly, and that there are no conflicts of interest in the hiring of Research Foundation employees.

Response:

Duties in the Grants Office are separated so that different individuals do purchasing, vouching and receiving. In addition, personnel policies prohibit conflicts of interest in hiring; management will also take measures to recirculate the policy to make employees more aware of it.

Recommendation No. 6:

The Institute for Basic Research should ensure that there is adequate documentation for determining when approvals for the hiring and continuing employment of Research Foundation employees are made.

Response:

Research Foundation personnel transactions are signed and dated by the officials responsible. The Deputy Director will check the relevant forms weekly.

Recommendation No. 7:

The Institute for Basic Research should provide the required justification for consulting services before a consultant is hired, and require that consultants provide evidence of the services they performed before payment is made.

Response:

Full justification will be provided for all consultants prior to the initiation of a consulting

assignment. Written reports documenting consultation services are required from the consultant; the Principal Investigator who engaged the consultant must also attest to the adequacy of the report prior to payment authorization. The Deputy Director will review all consultation reports prior to authorization for payment.

Recommendation No. 8:

The Institute for Basic Research should ensure that proper documentation, e.g., signed and dated purchase requisitions and receiving reports, approved and dated vouchers, etc. exists before payments are made.

Response:

All purchase requisitions, receiving reports and vouchers will be signed and dated before requests for payments are submitted.

Recommendation No. 9:

The Institute for Basic Research should ensure that all equipment items are being inventoried as required, including having each item tagged for proper identification.

Response:

All equipment is being inventoried and tagged. The computerized database is on our new network and visible to the Business Office and Stores. Only relevant fields can be accessed by each of the participating offices.