



March 21, 2018

MEMORANDUM FOR: Michael Poth
Chief Executive Officer
First Responder Network Authority

Dr. Walter G. Copan
Under Secretary of Commerce for Standards
and Technology and Director
National Institute of Standards and Technology

A handwritten signature in black ink, appearing to read "Andrew Katsaros", is positioned above the printed name.

FROM: Andrew Katsaros
Assistant Inspector General for Audit
and Evaluation

SUBJECT: *Strengthening Grant Processes Will Improve the Management of
the Band 14 Incumbent Spectrum Relocation Grant Program*
Final Report OIG-18-016-A

This report provides the results of our audit to assess First Responder Network Authority's (FirstNet's) management and oversight of the Band 14 Incumbent Spectrum Relocation Grant Program (Band 14 grant program). The objective of our audit was to assess FirstNet's management and oversight of the Band 14 grant program. We reviewed relevant policies and procedures, interviewed FirstNet and National Institute of Standards and Technology (NIST)¹ officials involved in awarding and monitoring the grant awards, and assessed grant file documentation for a non-statistical sample of four grant recipients.² Additionally, for our sample, we interviewed grant recipient officials to gain an understanding of their procedures for executing the grants and reviewed incurred expenditures between August 2016 and July 2017. Appendix A provides more details about our audit scope and methodology. Appendix B contains responses to the draft report from FirstNet and NIST, respectively.

We generally found FirstNet's processes for managing Band 14 grants to be reasonable; however, we identified opportunities to address control weaknesses and improve management of this grant program. For further details, please see our findings and recommendations on pages 2–5.

¹ FirstNet signed an interagency agreement with NIST to provide grant administration services on FirstNet's behalf; therefore, we reviewed NIST's processes for grant administration.

² The Office of Inspector General selected its sample based on individual grant amounts. We selected all grants with significant awards (greater than \$1 million), which accounted for 99 percent of total grant funds awarded.

Background

The Middle Class Tax Relief and Job Creation Act of 2012 (the Act) established FirstNet as an independent authority within the National Telecommunications and Information Administration (NTIA) of the Department of Commerce (Department), with the duty and responsibility to deploy and operate a Nationwide Public Safety Broadband Network (NPSBN): “As directed by the Act, FirstNet holds a single, nationwide license issued by the Federal Communications Commission (FCC) to utilize frequencies [758.00 to 768.00 MHz and 788.00 to 798.00 MHz] for the purpose of ensuring the development, deployment, and operation of the NPSBN. These ranges of frequency are generally referred to as ‘Band 14.’”³

The Act also authorized FirstNet to “take such other actions as [FirstNet] (through the Board) may from time to time determine necessary, appropriate, or advisable to accomplish the purposes of this title.”⁴ Using that authority, FirstNet established Band 14 grants⁵ to assist state and local public safety entities operating on Band 14 to relocate their communications operations to other frequencies, thereby providing unencumbered spectrum for the NPSBN. The grants were issued to support certain costs incurred by public safety entities that are associated with re-tuning and reprogramming communications equipment currently operating on the Band 14 spectrum. Additionally, the purchase of new equipment could be approved if the recipient “demonstrates that the retuning [sic] or programming of existing equipment is not cost effective or cannot be achieved due to equipment obsolescence.”⁶

FirstNet, with the assistance of NIST, provides overall management of the Band 14 grants. To manage the programmatic aspects of the grants, FirstNet has assigned a federal program officer (FPO) and a program manager. To manage grant administration, FirstNet has signed an interagency agreement with NIST, whose Grants Management Division (GMD) processes grant awards and amendments, reviews and provides recipient guidance regarding the financial aspects of the grants, and maintains grant files.

In calendar year 2016, FirstNet (1) announced the Band 14 grant program, including \$40 million of available grant funds, and (2) awarded a total of 10 Band 14 grants totaling approximately \$27 million.⁷ The awards contained a requirement that recipients complete the objectives of the grant by July 31, 2017; however, 4 grant recipients, all recipients in our sample, requested and received NIST approval for grant period extensions ranging from November 30, 2017, to March 31, 2018. As of January 31, 2018, Band 14 grant recipients had collectively drawn-down approximately \$17.3 million of federal grant funds, and eight grants are in the close-out process.

³ Band 14 Incumbent Spectrum Relocation Grant Program, 2016-NTIA-SRGP-01, March 16, 2016. Frequencies were updated based on the Congressional Research Service, January 26, 2017. *The First Responder Network (FirstNet) and Next-Generation Communications for Public Safety: Issues for Congress*. Washington, DC: CRS, 1.

⁴ Public Law 112-96, § 6206.

⁵ Band 14 Incumbent Spectrum Relocation Grant Program, 2016-NTIA-SRGP-01, March 16, 2016.

⁶ *Id.* at 4.

⁷ NIST, on FirstNet’s behalf, originally granted approximately \$27 million in Band 14 grants; however, two of the awards were reduced by a total of approximately \$3.3 million in 2017.

Findings and Recommendations

We generally found FirstNet's and NIST's processes for managing Band 14 grants to be reasonable. We examined a non-statistical sample based on the four largest dollar value Band 14 grants (totaling approximately \$26.7 million) and did not detect any material errors or issues in the processes to (a) award Band 14 grants in accordance with the Federal Funding Opportunity (FFO) announcement, (b) monitor grant execution, and (c) close grants.

We observed FirstNet and NIST progress in monitoring the Band 14 grants. Specifically, FirstNet consistently held monthly calls with recipients, scheduled and completed site visits to observe progress, and provided a closeout webinar to ensure that recipients understood the process and required documents. NIST appropriately managed the award and amendment processes, and it consistently and appropriately reviewed recipient quarterly Federal Financial Reports (FFR). In addition, FirstNet and NIST established internal standard operating procedures (SOPs) to monitor Band 14 grants. However, we also identified opportunities to address control weaknesses and improve management of Band 14 grants.

We noted gaps in control; specifically, FirstNet's "Quarterly Performance Progress Report (PPR) Standard Operating Procedures" (PPR SOP) needs strengthening, and FirstNet did not timely review PPRs. In addition, NIST's control processes to maintain grant documentation in the official grant files were not consistently followed. We also note other matters for FirstNet's attention with respect to no-cost extension documentation and reconciliation of PPRs with FFRs.

I. FirstNet's Documented Processes for the Review of Quarterly Performance Progress Reports Are Incomplete

FirstNet's PPR SOP included procedures regarding FPO follow-up to clarify information reported by recipients on PPRs and to ensure consistent financial information between quarterly PPRs and FFRs. However, we found that the PPR SOP did not include steps for the initial review of the recipients' progress towards meeting project milestones or specify requirements for a timely review. For example, the PPR SOP should include procedures to compare the recipients' programmatic progress with established milestones, which would allow the FPO to develop comprehensive follow-up questions (as noted in the PPR SOP) and determine whether the recipient is on track to meet project objectives. Additionally, the PPR SOP did not specify the maximum period of time the FPO is allowed to review the PPRs or the process that should be followed if the FPO is unable to complete its review timely.

The Department's *Grants and Cooperative Agreements Manual* outlines the following Program Office responsibilities: (1) "[r]eview financial and performance or technical reports for consistency with [the] approved project;"⁸ (2) "[e]valuate all performance . . . reports submitted by the recipient and provide a copy, as applicable, within 30 days to the Grants

⁸ Department of Commerce, October 24, 2016, *Department of Commerce Grants and Cooperative Agreements Manual*. Washington, DC: DOC, 4–28; and DOC, March 1, 2013, *Department of Commerce Grants and Cooperative Agreements Manual*. Washington, DC: DOC, 38.

Officer;”⁹ and (3) “[r]eport to the Grants Officer, within 30 days of discovery, concerning potential or existing problems, financial inconsistencies, or situations of noncompliance and provide recommendations for resolution.”¹⁰ Moreover, the Government Accountability Office’s (GAO’s) *Standards for Internal Control in the Federal Government* states that controls are documented to meet operational needs and may define day-to-day procedures including the timing of when a control activity occurs.¹¹ “Effective documentation assists in management’s design of internal control by establishing and communicating the who, what, when, where, and why of internal control execution to personnel.”¹²

FirstNet’s Band 14 Program Manager described the process for reviewing PPRs; however, FirstNet confirmed that the PPR SOP provided to OIG represents the official documented procedures. Without comprehensive, documented procedures, FirstNet risks losing (1) institutional knowledge necessary to complete a comprehensive progress review should staffing changes occur and (2) the capability to execute timely action plans that would allow the grant recipient to correct outstanding issues and meet grant objectives within the period of performance.

II. FirstNet’s Review of Some PPRs Was Not Timely, and NIST Did Not Document Its Follow-Up as Described in Its Procedures

FirstNet did not complete a timely review of some quarterly PPRs submitted by recipients. We found that Band 14 grant recipients submitted PPRs within the required timeframe; however, FirstNet did not review and approve 8 of the 16 PPRs within the 30-day review standard. Further, for 3 of these 8 PPRs, FirstNet submitted its approval to NIST beyond the maximum review period established in NIST’s “GMD Post-Award Administration, Management, and Oversight Procedures” (Post-Award Procedures). FirstNet officials submitted these 3 PPRs between 53 and 70 days after the receipt date.

Additionally, NIST did not follow up on untimely PPR reviews. NIST neither followed up in writing nor granted an extension to the FirstNet FPO regarding the PPR approvals as specified in NIST’s Post-Award Procedures. NIST does not have a process for ensuring adherence to its own Post-Award Procedures when follow-up with client bureaus, including requirements for written extensions, is required.

The Department’s *Grants and Cooperative Agreements Manual* states that the Program Officer is responsible for evaluating recipient submitted reports and providing them to the Grants Officer within 30 days.¹³ NIST’s Post-Award Procedures states, “The [grants specialist (GS)] must notify the FPO, in writing, when the approval of the PPR is not received within 30 days

⁹ Id. at 4-28.

¹⁰ Id. at 4-29.

¹¹ Government Accountability Office (GAO), September 2014, *Standards for Internal Control in the Federal Government*, GAO-14-704G. Washington, DC: GAO, 29, 56–57.

¹² Id. at 29.

¹³ DOC, *Department of Commerce Grants and Cooperative Agreements Manual*, 4–28.

from the receipt date. The GS may grant an extension to the FPO of no more than 10 business days to review and approve the PPR.”¹⁴

FirstNet officials stated PPRs are reviewed by the FirstNet FPO as soon as the reports are received, but they also asserted that they revised the first quarter PPR form to better align with the grant program, which caused delays in the FPO review process. We noted that only 3 of the 8 PPR reviews were from the first quarter. Also, FirstNet stated that other activities they perform, which we acknowledge above, provide additional grant monitoring. Nonetheless, FirstNet is not in compliance with Department grant monitoring guidance, and without timely review of PPRs, FirstNet risks delays in removing current users from the Band 14 spectrum due to untimely actions to correct issues identified during the PPR review process.

Additionally, NIST officials stated that they were in constant communication with FirstNet officials and were informed of potential delays through conference calls and other correspondence. However, the documentation provided does not show that the program office was notified that the PPR approvals were past due or that an extension was granted. Without a formal written follow-up request and extension approval, NIST cannot demonstrate that it is consistently executing its controls as noted in the NIST’s Post-Award Procedures.

III. NIST Did Not Consistently Maintain Complete Grant File Documentation

NIST did not consistently maintain grant file documentation in accordance with the Department’s requirements and its own procedures. NIST developed comprehensive procedures, including the Post-Award Procedures mentioned previously, as well as “NIST GMD Award Action Receipt, Clearance and Execution” procedures, which identified specific documents to be maintained in the grant file. However, we found that some required documents were not initially held in NIST’s files, including pre-award documents missing from two grant files. Additionally, 14 of 16 PPRs submitted by grant recipients required revision, but NIST only included the revised PPRs in the grant file.¹⁵ In each instance, we alerted NIST officials who, with the assistance of FirstNet, responded in a timely manner and uploaded the missing documents.

The Department’s *Grants and Cooperative Agreements Manual* states that “Grants Office and Program Office personnel shall ensure that all pertinent correspondence, notes, reports, amendments, and other relevant information are included in the official award file.”¹⁶ Further, bureau level procedures additionally spell out that all required documents must be

¹⁴ NIST GMD 16-02, March 31, 2017, “GMD Post-Award Administration, Management, and Oversight Procedures,” 3.

¹⁵ We reviewed whether 4 original PPRs were documented for each of the 4 grant files selected in our sample.

¹⁶ DOC, *Department of Commerce Grants and Cooperative Agreements Manual*, 10–58.

in the file, including application documentation required by the FFO,¹⁷ and that the original PPR, any revisions, and supporting documentation also be in the file.¹⁸

NIST officials stated that the grant files are reviewed at least quarterly. Although NIST was responsive and uploaded the missing documents, the number of missing documents indicates that the control is not consistently followed. If the procedures mentioned above are not used consistently, NIST is at risk of not having adequate audit trail documentation in grant files and losing vital grant information should personnel changes occur within NIST. Similarly, without the original PPRs, NIST cannot provide verification that grant recipients submitted the reports timely and program office officials adequately monitored the grants.

Recommendations

We recommend that the FirstNet Chief Executive Officer

1. update procedures for reviewing PPRs to adequately describe the programmatic review process and specify requirements for a timely review to meet the Department's standards.

We recommend that the NIST Director of the Office of Acquisition and Agreements Management

2. develop a formal process for ensuring adherence to all procedures including (a) NIST's Post-Award Procedures, which identify required follow-up with client bureaus, and (b) "GMD Award Action Receipt, Clearance and Execution" procedures, which identify specific documents to be maintained in the grant file.

Other Matters

No-Cost Extension Documentation Is Inconsistent with the Award Amendment

One grant recipient requested and received approval for an extension of its grant period of performance. However, FirstNet did not require that the recipient change its project plan or budget of remaining funds to specify how it would meet the revised end date.

For a grant extension, FirstNet officials require that grant recipients submit a formal extension request, an updated project plan, and budget of remaining funds showing project activity and spending by quarter to meet the requested date. The recipient in this instance requested its grant be extended to August 30, 2018, and submitted the required documentation to support that date. FirstNet, in coordination with NIST, approved the no-cost extension request extending the period of performance to March 31, 2018, stating that the earlier date ensures the recipient's "commitment to clearing the Band 14 spectrum and to avoid any potential conflicts with the deployment of the NPSBN."¹⁹ However, FirstNet did not request that the

¹⁷ NIST GMD 16-04, July 1, 2016, "NIST GMD Award Action Recipient, Clearance and Execution," 5.

¹⁸ NIST GMD 16-02, March 31, 2017, "GMD Post-Award Administration, Management, and Oversight Procedures," 3.

¹⁹ FirstNet, July 12, 2017, "No-Cost Extension Request," 1.

recipient update its project plan or budget of remaining funds to support its plan for meeting the revised, earlier date, which is more challenging. FirstNet officials stated that they expect additional project delays and will reassess the grant in January 2018; however, at the time of the review, the official grant file did not include documentation demonstrating that the recipient could meet the revised end date.

Financial Information on Some PPRs and FFRs Does Not Reconcile

FirstNet officials did not document why two PPRs submitted by one recipient did not reconcile with the FFRs for the same period. We compared expenditures reported on the PPRs and FFRs for the same period and found that the quarterly reports submitted by the recipient for the quarters ending on December 31, 2016, and March 31, 2017 did not reconcile, with differences of \$400,090.18 and \$2,082.50 respectively. The “FirstNet Band 14 Incumbent Spectrum Relocation Grant Program Monitoring Plan” states, “The Program Office will look for consistency in financial information reported in the FFR as compared to the PPR.”²⁰ Upon inquiry, FirstNet stated that the December 31, 2016, PPR expenditure amount did not reconcile with the FFR because the recipient incorrectly included expenditures incurred in January 2017. Further, it stated that the March 31, 2017, PPR did not include the indirect cost amounts, which were included in the FFR. We noted that subsequent quarterly reports (June 30, 2017) reconciled; however, FirstNet should ensure that PPR and FFR financial information is consistent. FirstNet should also determine and document the cause of any discrepancies prior to approving the PPRs.

Summary of Agency Response and OIG Comments

On February 16, 2018 and February 22, 2018, OIG received responses to the draft report from FirstNet and NIST, respectively (see appendix B). Both FirstNet and NIST agreed with our recommendations and reported that they had either taken or are in the process of implementing corrective actions. This final report will be posted on OIG’s website pursuant to sections 4 and 8M of the Inspector General Act of 1978, as amended (5 U.S.C. App., §§ 4 & 8M).

In accordance with Department Administrative Order 213-5, please submit, within 60 calendar days, an action plan that responds to our recommendations.

We appreciate the cooperation and courtesies extended to us by your staff during our audit. If you have any questions or concerns about this report, please contact me at (202) 482-7859 or Chris Rose, Supervisory Auditor, at (202) 482-5558.

cc: Uzoma Onyeije, Audit Liaison, FirstNet
Cecelia Royster, Director of Office of Acquisition and Agreement Management, NIST
Amy Egan, Audit Liaison, NIST

²⁰ FirstNet, “Band 14 Incumbent Spectrum Relocation Grant Program Monitoring Plan,” 2.

Appendix A. Objectives, Scope, and Methodology

The objective of our audit was to assess FirstNet's management and oversight of the Band 14 grant program. As part of our review, we assessed the risks related to Band 14 grants and developed our audit program accordingly. We reviewed and evaluated the processes FirstNet and NIST have in place to award, monitor, and close Band 14 grants. Our review focused on the Band 14 grant management and administrative processes between August 2016 and August 2017 as they related to our sample of four grants.²¹

To accomplish our objective we

- interviewed FirstNet and NIST officials to assess their plans, policies, procedures, and guidance for awarding, monitoring, and closing Band 14 grants;
- interviewed Band 14 grant recipients to gain an understanding of their processes and progress towards clearing the Band 14 spectrum and determine whether they received adequate guidance from FirstNet and NIST;
- reviewed and assessed FirstNet and NIST policies, procedures, plans, and other guidance used to award, monitor, extend, and close the grants and determined whether effective controls were established;
- assessed the reliability of grant information stored in the Grants Management Information System (GMIS) used by NIST for grant file maintenance;
- selected a non-statistical sample of Band 14 grants and reviewed grant files to assess whether grants were awarded, extended, and closed²² according to established processes, appropriate actions were taken to monitor the grants, and grant files were maintained according to established procedures; and,
- for our sample, analyzed Band 14 recipients' grant spending to determine whether spending was appropriate, within their approved budgets, and spending trends were reasonable.

We reviewed the following laws, regulations, standards, policies, and procedures:

- Middle Class Tax Relief and Job Creation Act of 2012
- *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 2 C.F.R. Part 200
- GAO, *Standards for Internal Control in the Federal Government*, dated September 2014

²¹ We sampled four out of ten grants based on the largest dollar value. Of the four grants we sampled, NIST awarded one on August 16, 2016 and the other three on August 17, 2016.

²² Because all grants in our sample were active at the time of the review, we reviewed non-sample grant files to determine if FirstNet and NIST followed closeout procedures. The closeout period for each of the non-sample recipients had just begun; therefore, only limited testing was completed.

- The Department of Commerce, *Financial Assistance Standard Terms and Conditions*, dated December 2014
- The Department of Commerce *Grants and Cooperative Agreements Manual*, dated March 2013 and October 2016
- Announcement of the FFO for Band 14 grants, dated March 16, 2016
- FirstNet and NIST internal grant management policies and procedures

We reviewed controls significant within the context of the audit objective by interviewing FirstNet, NIST, and Band 14 recipient officials, examining relevant policies and procedures, and reviewing documentation. We reported internal control weaknesses in the “Findings and Recommendations” and “Other Matters” sections of our report. In satisfying our audit objective, we relied on both computer-processed data in GMIS and documents submitted by Band 14 grant recipients. We tested the reliability of GMIS data by comparing the data to supporting documentation and determined the grant information included in GMIS was sufficiently reliable for our audit.

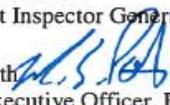
We conducted this performance audit in accordance with generally accepted government auditing standards. These standards require that we plan and perform our audit to obtain sufficient, appropriate evidence that provides a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We conducted our review from March 2017 to September 2017 under the authority of the Inspector General Act of 1978, as amended (5 U.S.C. App.), and Department Organization Order 10-13, April 26, 2013. We performed our work at FirstNet headquarters in Reston, Virginia; NIST headquarters in Gaithersburg, Maryland; OIG headquarters in Washington, DC; and the OIG regional office in Denver, Colorado.

Appendix B. Agency Responses



MEMORANDUM FOR: Andrew Katsaros
Assistant Inspector General for Audit and Evaluation

FROM: Mike Poth 
Chief Executive Officer, First Responder Network Authority

SUBJECT Strengthening Grant Processes Will Improve the
Management of the Band 14 Incumbent Spectrum Relocation
Grant Program Draft Report

DATE: February 14, 2018

On January, 19, 2018, the Office of the Inspector General (OIG) provided the First Responder Network Authority (FirstNet) with a draft memorandum on the results of its audit to assess FirstNet's management and oversight of the Band 14 Incumbent Spectrum Relocation Grant Program. Pursuant to the Commerce Department's Departmental Administrative Order 213-2, FirstNet must "within 30 days of the transmittal of the draft report . . . submit to the appropriate Assistant Inspector General written comments that respond to the issues and recommendations raised in the draft report." To that end, please find enclosed FirstNet's response to the draft memorandum.

As a foundational matter, FirstNet is pleased that after a thorough inquiry, OIG "found FirstNet's processes for managing Band 14 grants to be reasonable." The Band 14 grant program enabled FirstNet to oversee the relocation of state and local public safety incumbents' operations from the FirstNet spectrum in such a manner that it did not impede their ability to effectively perform their critical public safety missions or disrupt the successful effort to appeal to the states and territories to opt in to the FirstNet network. With cleared spectrum, FirstNet has paved the way for rapid deployment of the Nationwide Public Safety Network which will, in turn, provide the public safety community with technology to do their jobs better and safer.

We agree with the recommendation in the report that FirstNet "update procedures for reviewing PPRs to adequately describe the programmatic review process and specify requirements for a timely review to meet the Department's standards." FirstNet has already made changes to its Band 14 Incumbent Spectrum Relocation Grant Program Quarterly Performance Progress Report (PPR) Standard Operating Procedures (SOPs) in response to OIG's recommendation. Specifically, FirstNet expanded step-by-step procedures within the SOP to evaluate the PPR to determine whether the work implemented by the recipient fell within the scope of the Band 14 Program objectives. In addition, FirstNet has documented the 30-day review period in the SOP.

FirstNet appreciates the opportunity to respond to the draft memorandum. If you have any questions, please contact Uzoma Onyeije on (571) 665-6142.

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UNITED STATES DEPARTMENT OF COMMERCE
National Institute of Standards and Technology
Gaithersburg, Maryland 20899-
OFFICE OF THE DIRECTOR

MEMORANDUM FOR: Andrew Katsaros
Assistant Inspector General for Audit and Evaluation

FROM: Walter G. Copan, Ph.D. 
Under Secretary of Commerce for Standards and
Technology &
Director, National Institute of Standards and Technology

SUBJECT: NIST Response to OIG's Draft Memorandum dated
January 19, 2018, *Strengthening Grant Processes Will
Improve the Management of the Band 14 Incumbent
Spectrum Relocation Grant Program*

This memorandum provides the National Institute of Standards and Technology (NIST) response to the draft memorandum dated January 19, 2018 from the Office of the Inspector General entitled, *Strengthening Grant Processes Will Improve the Management of the Band 14 Incumbent Spectrum Relocation Grant Program*. The draft memorandum found NIST's control processes to maintain grant documentation in the official grant files were not consistently followed. OIG is making one recommendation to NIST, "[d]evelop a formal process for ensuring adherence to all procedures including (a) NIST's Post-Award Procedures, which identify required follow-up with client bureaus, and (b) 'GMD Award Action Receipt, Clearance and Execution' procedures, which identify specific documents to be maintained in the grant file."

NIST concurs with the overall findings and recommendations outlined within the draft memorandum. The NIST Grants Management Division (GMD) understands that the requirements of Standard Operating Procedures (SOPs) must be followed. In the future, GMD will request a waiver in situations where the Grants Officer determines that a deviation from the established policy would not jeopardize or put the program mission at risk. The Office of Acquisition and Agreement Management (OAAM) Policy and Compliance Group will review the SOP entitled "GMD Post-Award Administration, Management and Oversight Procedures" for applicability and compliance within the next thirty (30) days to determine if the SOP requires revision. GMD concurs that all versions of the reports must be documented and uploaded into GMIS. This plan will include refresher training for the GMD staff during the second quarter of FY18 to address adequate file documentation, as well as the SOP review described above.

NIST will develop and submit a corrective action plan to adequately address the risks identified within the OIG's draft memorandum.

cc: Amy Egan, NIST OIG Liaison
Cecelia Royster, Director, Office of Acquisition and Agreements Management,
NIST

NIST

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