



## Office of Inspector General

Appalachian Regional Commission

**Audit of Grant Award to  
Field of Hope Community Campus, Inc. (FOH)  
Grant Number OH-21652**

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Report Prepared by Castro & Co, LLC

Report Number 26-23

March 11, 2026

Appalachian Regional Commission  
Office of Inspector General  
1666 Connecticut Avenue, Suite 718  
Washington, D.C. 20009



# Office of Inspector General

Appalachian Regional Commission

March 11, 2026

TO: Brandon McBride, Executive Director

FROM: Clayton Fox, Inspector General

SUBJECT: Audit Report 26-23 – Field of Hope Community Campus, Inc. (FOH)

This memorandum transmits the Castro & Company, LLC report for the audit of costs charged to grant number OH-21652 per its agreement with the Appalachian Regional Commission. The objective of the audit was to determine if costs claimed were allowable, allocable, reasonable, and in conformity with the Commission's award terms and conditions and Federal financial assistance requirements. In addition, the audit determined whether the performance measures were reasonable, supported, and fairly represented to the Commission.

Castro & Company, LLC, is responsible for the attached audit report and the conclusions expressed therein. We do not express any opinion on the conclusions presented in the audit report. To fulfill our responsibilities, we:

- Reviewed the approach to and planning of the audit;
- Evaluated the qualifications and independence of the auditors;
- Monitored the progress of the audit at key points;
- Coordinated periodic meetings, as necessary;
- Reviewed the draft and final audit reports; and
- Coordinated the issuance of the audit report.

The auditors made three recommendations in the report. Within the next 30 days, please provide me with your management decisions describing the specific actions that you will take to implement the recommendations.

We thank your staff for the assistance extended to the auditors during this audit. Please contact me at 202-884-7675 if you have any questions regarding the report.



**Appalachian Regional Commission  
Performance Audit Report  
of Grant No. OH-21652**

**For the period from June 1, 2022 to February 28, 2025  
Awarded to the Field of Hope Community Campus, Inc.**

**Prepared for the Appalachian Regional Commission  
Office of Inspector General**

**March 10, 2026**

**Final Report**

**Table of Contents**

Executive Summary ..... 1  
Background..... 2  
Objectives, Scope, and Methodology ..... 2  
Summary of Results..... 4  
Appendix A – Finding and Recommendations ..... 5  
Attachment 1 – Field of Hope Community Campus, Inc.’s Response ..... 9

## Executive Summary

Appalachian Regional Commission  
Office of Inspector General  
1666 Connecticut Avenue, NW; Suite 700  
Washington, DC 20009

Castro & Company, LLC (Castro & Co) conducted a performance audit of Grant Number OH-21652 awarded by the Appalachian Regional Commission (ARC) to the Field of Hope Community Campus, Inc. (FOH or the Grantee) for the period of June 1, 2022 to February 28, 2025. The audit was conducted at the request of the ARC's Office of Inspector General to assist it in its oversight of ARC grant funds.

The objectives of the performance audit were to determine whether: (1) grant funds were managed in accordance with the ARC and Federal grant requirements; (2) grant funds were expended, as provided for in the approved grant budget; (3) internal guidelines, including program (internal) controls, were adequate and operating effectively; (4) accounting and reporting requirements were implemented in accordance with accounting principles generally accepted in the United States of America (or other applicable accounting and reporting requirements); (5) matching requirements were met; and (6) the reported performance measures were fair and reasonable.

We determined that except for Finding 01 related to financial management described in **Appendix A – Finding and Recommendations**; the Grantee's financial management, administrative procedures, and related internal controls were adequate to manage the ARC grant funds.

We discussed the results of this performance audit with FOH's management, at the conclusion of our fieldwork. The Grantee's response has been included as **Attachment 1 – Field of Hope Community Campus, Inc.'s Response** to this report.

Castro & Co appreciates the cooperation and assistance received from the Grantee and ARC staff during this performance audit.

*Castro & Company, LLC*

Alexandria, VA  
March 10, 2026

## Background

The Appalachian Regional Commission (ARC) is a regional economic development agency, representing a unique partnership of Federal, state, and local governments. ARC-funded programs are used to support education and job training; health care; water and sewer systems; housing; highway construction; and other essentials of comprehensive economic development. ARC grants are made to a wide range of entities including local development districts, state ARC offices, state and local governments, educational establishments, nonprofit organizations, and for a variety of economic development projects. Castro & Company, LLC (Castro & Co) was contracted by the ARC's Office of Inspector General to perform the audit of Grant Number (No.) OH-21652 awarded to the Field of Hope Community Campus, Inc. (FOH or the Grantee) for the period of June 1, 2022 to February 28, 2025.

ARC awarded Grant No. OH-21652 to FOH to purchase equipment to provide job skills training to workers graduating from the Field of Hope recovery program in preparation for future jobs in the community.

The original period of performance for Grant No. OH-21652 covered the period from March 1, 2024 to February 28, 2025, but was subsequently amended to revise the start date to the period of June 1, 2022 to February 28, 2025. The amendment also reduced the non-ARC match commitment for a total revised budget of \$456,200 in ARC funds and non-ARC matching funds of \$186,400 for total project costs of \$642,600. The allowable percentage breakout of ARC to non-ARC funding for the project was 71% ARC funds to 29% matching funds.

We obtained the Standard Form (SF-270) Request for Advance or Reimbursement for the period covering November 1, 2024 to February 28, 2025 that identified total cumulative ARC costs of \$456,200 (71%) and non-ARC matching costs of \$186,400 (29%) for a total project cost of \$642,600.

## Objectives, Scope, and Methodology

Castro & Co was engaged by the ARC's Office of Inspector General to conduct a performance audit of FOH to determine compliance with the requirements of the ARC Grant No. OH-21652 for the period of June 1, 2022 to February 28, 2025.

The budgeted amounts for the grant are presented in Exhibit A below:

Exhibit A: Schedule of Approved Budget			
Category	Federal	Non-Federal	Total
Equipment	\$ 456,200	\$ 186,400	\$ 642,600
<b>Total</b>	<b>\$ 456,200</b>	<b>\$ 186,400</b>	<b>\$ 642,600</b>

The objectives of our audit were to determine whether the Grantee used grant funding from the ARC in accordance with its ARC grant agreement and complied with financial management requirements, specifically to determine whether:

- Program funds were managed in accordance with the ARC and Federal grant requirements;

- Grant funds were expended as provided for in the approved grant budget;
- Internal grant guidelines, including program (internal) controls, were adequate and operating effectively;
- Accounting and reporting requirements were implemented in accordance with generally accepted accounting principles (or other applicable accounting and reporting requirements);
- Matching requirements were met; and
- Reported performance measures were fair and reasonable.

The scope of this audit includes those costs addressed in FOH's system that specifically apply to ARC such as equipment costs. We conducted this performance audit from April 2025 to February 2026 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.

The audit was conducted using the applicable requirements contained in Title 2 U. S. Code of Federal Regulations Subtitle A Chapter II Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance)<sup>1</sup>, the ARC Code, and the Grant Agreement.

To meet the audit objectives, our overall methodology included the following:

- Obtaining an understanding of the Grantee's internal controls and documenting key controls over cash disbursements, cash receipts, procurement, and match costs through reviews of policies and procedures, prior audit reports, organization charts, inquiry of the Grantee's management and other available documentation, assessing control risk, and determining the extent of testing needed based on the control risk assessment;
- Considering fraud risk through a team fraud brainstorming session and inquiries of the Grantee's management about their understanding of the risks of fraud related to grant awards, programs, and controls the Grantee has established to mitigate specific fraud risks, and whether management is aware of any allegations of fraud or suspected fraud;
- Selecting a sample of expenditures based on materiality calculated using Government Accountability Office (FAO)/Council of the Inspectors General for Integrity and Efficiency (CIGIE) Financial Audit Manual (FAM) sections 230.01 through 230.13 and auditing, on a test basis, evidence supporting the grant funds were expended during the grant period, were properly supported and allowable under both Federal and ARC requirements;
- Testing match costs to determine whether match requirements were met, were properly supported and allowable under both Federal and ARC requirements;

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<sup>1</sup> The applicable version of the Uniform Guidance was published January 1, 2024.

- Conducting interviews with the Grantee to evaluate the Grantee’s processes for accurately tracking and reporting on the grant performance measures.

## Grantee’s Response to Audit Results

Our audit results were discussed with Mr. Kevin Dennis, Chief Executive Officer, Ms. Amber Richards, Executive Director, Ms. Laura Lewis, Accounting/Human Resources Manager, Mr. Bryan Martin, Operations Director, and Ms. Kim Haynes, Contractor/Consultant, for FOH during the exit conference on March 6, 2026. FOH did not concur with our results. FOH’s response has been incorporated into the report and a copy of the response, in its entirety, can be found in **Attachment 1 – Field of Hope Community Campus, Inc.’s Response**.

## Summary of Results

Castro & Co’s procedures determined that except for Finding 01 related to financial management as described in **Appendix A**; FOH managed the grant funds in accordance with the ARC and Federal grant requirements. Grant funds were expended as provided for in the approved grant budget.

The Grantee’s internal guidelines, including program (internal) controls, were adequate and operating effectively except for the matters described in Finding 01. We noted the Grantee had written policies and procedures for applicable grant activities, which we considered adequate for administering the grant. Accounting and reporting requirements were implemented in accordance with accounting principles generally accepted in the United States of America (or other applicable accounting and reporting requirements). We questioned \$21,695 in ARC funded and \$52,289 in non-ARC (match) costs as a result of unsupported cost claimed.

The Grantee reported a total of \$456,200 in ARC costs and \$186,400 in non-ARC matching costs. These matching funds were properly supported and allowable under both Federal and ARC requirements except for questioned cost of \$21,695 in ARC funded and \$52,289 as described under Finding 01. When questioned costs were excluded from the FOH claimed costs, the Grantee did not meet the match requirements as of February 28, 2025. Based on our review of the Grantee’s procedures, the performance results reported to ARC were fair and reasonable.

We determined the Grantee was not subject to the Single Audit requirements under the Uniform Guidance.

The Exhibit B below presents costs claimed by the FOH and costs recommended as a result of the grant audit.

Exhibit B: Schedule of Claimed and Audit Recommended Costs							
Category	Claimed		Questioned		Audit Recommended		
	Federal	Non-Federal	Federal	Non-Federal	Federal	Non-Federal	Total
Equipment	\$ 456,200	\$ 186,400	\$ (21,695)	\$ (52,289)	\$ 434,505	\$ 134,111	\$ 568,616
<b>Total</b>	<b>\$ 456,200</b>	<b>\$ 186,400</b>	<b>\$ (21,695)</b>	<b>\$ (52,289)</b>	<b>\$ 434,505</b>	<b>\$ 134,111</b>	<b>\$ 568,616</b>

## Appendix A – Finding and Recommendations

### Finding 01 - Lack of Evidence for Procurement and Cost Reasonableness

#### Condition:

As a part of our procedures, Castro & Company, LLC (Castro & Co) reviewed the supporting documents provided by Field of Hope Community Campus, Inc. (FOH or the Grantee) for selected ARC funded and non-ARC matching costs incurred during the grant period of June 1, 2022 to February 28, 2025. FOH claimed ARC funded and non-ARC match equipment costs; however, supporting documentation such as bids and/or price quotes from an adequate number of qualified sources, and justification for the contract/purchase selection was not provided to show the Grantee followed small purchase procedures in accordance with the requirements of Title 2 U.S Code of Federal Regulations Subtitle A Chapter II Part 200 (2 CFR 200 or the Uniform Guidance). As a result, the following costs incurred were deemed unsupported questioned costs:

- ARC funded equipment costs totaling \$21,695
- Non-ARC match equipment costs totaling \$52,289

#### Criteria:

2 CFR Part 200.318, *General Procurement Standards*, states:

- (i) The non-Federal entity must maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to, the following: Rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price.

2 CFR Part 200.320, *Methods of procurement to be followed*, states:

(a) *Informal procurement methods*

(2) *Small purchases* —

- (i) *Small purchase procedures*. The acquisition of property or services, the aggregate dollar amount of which is higher than the micro-purchase threshold but does not exceed the simplified acquisition threshold. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources as determined appropriate by the non-Federal entity.

#### Cause:

The Grantee did not have adequate policies and procedures in place to ensure proper procurement procedures were performed and sufficient documentation was retained in accordance with Uniform Guidance requirements.

#### Effect:

The absence of adequate policies and procedures prevented FOH from identifying unsupported costs to ensure compliance with Federal grant requirements prior to reporting claimed costs to ARC. When questioned costs were excluded from the FOH claimed cost, the Grantee did not meet the match requirements as of February 28, 2025. Therefore, ARC could require the Grantee to reimburse questioned costs totaling \$21,695 of ARC funded equipment costs and exclude questioned costs totaling \$52,289 of non-ARC Matching cost share from the total amount reported to ARC.

**Recommendations:**

We recommend that the Grantee:

1. Revise and implement policies and procedures to ensure procurement procedures align with Uniform Guidance requirements including informal procurement procedures for small purchases, formal procedures for purchases in excess of the Simplified Acquisition Threshold, and noncompetitive procurement process.
2. Work with ARC to resolve the questioned costs totaling \$21,695 for ARC funded equipment costs.
3. Work with ARC to resolve the questioned costs totaling \$52,289 for non-ARC matching equipment costs.

**Grantee's Response:**

FOH takes exception to and disagrees with Castro & Company, LLC's finding presented in the audit report of Grant Number OH-21652 with a grant performance period of June 1, 2022, to February 28, 2025.

FOH received Finding 01 for Lack of Evidence for Procurement and Cost Reasonableness. The finding cited a lack of adequate procurement policies and procedures and lack of evidence of procurement for two equipment purchases under Grant OH-21652. Reasonings for FOH disagreement include

1. Condition - The audit Condition discussion includes a reference to the micro-purchase threshold cited in the referenced CFR, under which procurement procedures are not required. The CFR cite by Castro also contains a provision for self-certification of a \$50,000 micro-purchase threshold when a number of requirements are met. Extensive ARC training upon grant approval indicated that all issues should be worked out with the ARC Project Coordinator who is assigned to your project. The OH-21652 Project Coordinator agreed that self-certification by the FOH for the higher micro-purchase limit would be fine. The Castro staff disagreed with that based on a technicality they raised with one item on the list of requirements - the nature of yearly financial audits performed for the FOH by a CPA certified audit company. The higher self-certification level would have eliminated the first purchase amount in question, \$21,695, to a contractor as part of a security system expense
2. Resolution - The FOH does have informal and formal procurement procedures, and we would be happy to share them with ARC staff. The FOH contracted with a new certified audit firm for future audits. They included in their quote audits that would meet any governmental standards.
3. Condition - Evidence for procurement is insufficient for \$21,695 in equipment costs. \$21,695 was included in the security system expenditure. The main structure of the security and alarm system, including the main alarm panel, was already in place and operating. That structure was supplied by the contractor which was awarded the additional security work. Selecting another contractor with different security system equipment would have been prohibitively expensive as the entire security network would have needed replacement, including the equipment already in place.
4. Resolution - The FOH can provide evidence of procurement for the security system equipment, including the \$21,695, to ARC. This purchase would not be an issue if the higher micro-purchase threshold as agreed upon between the FOH and ARC would have been honored. FOH

procurement procedures are being adjusted to ensure procurement meets the federal procurement standards required by the ARC grants and other federal grants.

5. Condition - The FOH did not provide evidence of procurement for a matching amount of \$52,289. That amount was paid to the vendor selected for air handling of the cafe hood systems. Air handling units connected with commercial hood systems have strict requirements for lighting, fire suppression, conditioning the air, and other engineered features. Three quotes were considered. One was disqualified due to prior work quality issues, and the vendor of choice met all the requirements. Comparative quotes were sent to Castro along with a note from the FOH contracted principal Engineer/Architect indicating his verification of the optimum vendor. The Engineer/Architect is well versed in fire codes, air flow requirements, and other parameters required for successful operation and compliance of hood and ventilation systems. The Castro team questioned whether two detailed bids received were from separate companies since they were on a similar letterhead. The FOH Architect Engineer indicated that they were two separate companies with the same sales representative.
6. Resolution - The FOH can provide to ARC the two bids received and reason for rejection of a third plus the note from the FOH Engineer/Architect verifying the vendor of choice. See Resolution under item 4 regarding revision of the FOH purchasing procedures.

**Auditor’s Response:**

Castro & Co discussed with FOH the ability of non-Federal entities to self-certify at a higher micro-purchase threshold based on the requirements of 2 CFR 200.320(a)(1)(iv). The Federal requirements dictate that a non-Federal entity must be considered a low-risk auditee<sup>2</sup> in accordance with 2 CFR 200.520 or perform an annual internal institutional risk assessment to identify, mitigate, and manage financial risks. Castro & Co reviewed the following documentation provided by FOH:

- Self-certification letters to raise the micro-purchase threshold from \$10,000 to \$50,000 for the years 2024 and 2025;
- Financial Statement Audits for the fiscal years ended December 31, 2020, and December 31, 2021;
- A draft Financial Statement Audit report for the fiscal year ended December 31, 2022;
- Policy number 418 for Financial Risk Management Plan; and
- FOH’s response to Castro & Co’s request for documentation of an annual internal institutional risk assessment for financial risks stating risk assessment discussions are documented from weekly staff meetings and the monthly Board of Directors meetings with policies including: Health, Safety, and Risk Management, Emergency Risk Management, Evacuation Plan, Critical Incident Reporting, and Crisis Intervention.

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<sup>2</sup> 2 CFR 200.520 defines a low-risk auditee as an auditee that meets all of the following conditions for each of the preceding two (2) audit periods: (a) Single Audits were performed on an annual basis in accordance with Subpart F of the Uniform Guidance; (b) an unmodified opinion on the financial statements and the schedule of expenditures of Federal awards; (c) no material weaknesses identified in internal control; (d) the auditor did not report a substantial doubt for going concern; and (e) none of the Type A Federal programs had audit findings for material weaknesses in internal control, a modified opinion on a major program, and known or likely questioned cost that exceeded 5% of the total Federal awards expended for a Type A Federal program during the audit.

Castro & Co determined FOH did not meet the requirements to self-certify a higher micro-purchase threshold due to the following points which were communicated to FOH during the fieldwork phase of the audit:

- FOH does not qualify as a low-risk auditee based on the lack of annual Single Audits and completed Financial Statement Audits for the preceding two (2) audit periods for 2024 and 2025 (the fiscal years ended December 31, 2022, December 31, 2023, and December 31, 2024);
- FOH's policy number 418 does not require FOH to perform an annual internal institutional risk assessment for financial risks to be performed;
- FOH did not provide evidence to establish the annual internal institutional risk assessment for financial risks was performed as required by 2 CFR 200.320(a)(1)(iv); and
- The risk management discussions during the weekly staff meetings and monthly Board of Directors meetings would not satisfy the Federal requirement for an annual internal institutional risk assessment for identifying, mitigating, and managing financial risks.

Castro & Co noted FOH was unable to provide documentation of a discussion or agreement with the ARC Project Coordinator related to a self-certified higher micro-purchase threshold. Although the ARC Project Coordinator acts as a liaison between ARC and the Grantee<sup>3</sup>, the ARC grants are subject to compliance with the Uniform Guidance<sup>4</sup>. The ARC Office of Inspector General is responsible for conducting and supervising audits and investigations relating to programs and operations of the ARC. As a result, the ARC's Project Coordinator and Office of Inspector General would not be able to honor an agreement with the Grantee when it is determined to be in conflict with the Uniform Guidance.

Castro & Co reviewed FOH's response related to evidence of procurement being insufficient for the ARC funded equipment costs totaling \$21,695. When Castro & Co requested proof of procurement, FOH stated the vendor was their current contractor and did not provide evidence of procurement procedures performed (i.e., bids and/or price quotes from an adequate number of qualified sources, and justification for the contract/purchase selection) for the main structure of the security and alarm system nor the additional security work.

Castro & Co reviewed FOH's response related to lack of evidence of procurement for non-ARC matching equipment cost totaling \$52,289. We reviewed the documentation provided by FOH which included an email response from the architect for the vendor selection and two (2) quotes. The architect indicated a quote from the third vendor was not requested and FOH did not provide a quote from the third vendor. The two (2) quotes provided were substantially the same including the same sales representative, address, phone number, fax number, pricing for the majority of costs, and overall formatting. When questioned, FOH stated one vendor was a subsidiary company to the other vendor. In addition, Castro & Co noted the check payment support provided by FOH was to the parent company for services invoiced by the subsidiary company. Based on the interconnected nature of the vendors, Castro & Co determined there was not sufficient evidence of competition as required by 2 CFR 200.319(a).

After careful consideration, Castro & Co determined that FOH's response did not alter our results.

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<sup>3</sup> Grant Agreement Part II Article 17

<sup>4</sup> Grant Agreement Part II Article 1

## Attachment 1 – Field of Hope Community Campus, Inc.’s Response



*"In my anguish I cried to the  
LORD, and he answered by  
setting me free.*

*Psalm 118:5*

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March 4, 2026

Castro & Company, LLC  
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Alexandria, VA 22314  
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FOH takes exception to and disagrees with Castro & Company, LLC's finding presented in the audit report of Grant Number OH-21652 with a grant performance period of June 1, 2022, to February 28, 2025.

FOH received Finding 01 for Lack of Evidence for Procurement and Cost Reasonableness. The finding cited a lack of adequate procurement policies and procedures and lack of evidence of procurement for two equipment purchases under Grant OH-21652. Reasonings for FOH disagreement include

1. Condition - The audit Condition discussion includes a reference to the micro-purchase threshold cited in the referenced CFR, under which procurement procedures are not required. The CFR cite by Castro also contains a provision for self-certification of a \$50,000 micro-purchase threshold when a number of requirements are met. Extensive ARC training upon grant approval indicated that all issues should be worked out with the ARC Project Coordinator who is assigned to your project. The OH-21652 Project Coordinator agreed that self-certification by the FOH for the higher micro-purchase limit would be fine. The Castro staff disagreed with that based on a technicality they raised with one item on the list of requirements - the nature of yearly financial audits performed for the FOH by a CPA certified audit company. The higher self-certification level would have eliminated the first purchase amount in question, \$21,695, to a contractor as part of a security system expense
2. Resolution – The FOH does have informal and formal procurement procedures, and we would be happy to share them with ARC staff. The FOH contracted with a new certified audit firm for future audits. They included in their quote audits that would meet any governmental standards.
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additional security work. Selecting another contractor with different security system equipment would have been prohibitively expensive as the entire security network would have needed replacement, including the equipment already in place.

4. Resolution – The FOH can provide evidence of procurement for the security system equipment, including the \$21,695, to ARC. This purchase would not be an issue if the higher micro-purchase threshold as agreed upon between the FOH and ARC would have been honored. FOH procurement procedures are being adjusted to ensure procurement meets the federal procurement standards required by the ARC grants and other federal grants.
5. Condition – The FOH did not provide evidence of procurement for a matching amount of \$52,289. That amount was paid to the vendor selected for air handling of the café hood systems. Air handling units connected with commercial hood systems have strict requirements for lighting, fire suppression, conditioning the air, and other engineered features. Three quotes were considered. One was disqualified due to prior work quality issues, and the vendor of choice met all the requirements. Comparative quotes were sent to Castro along with a note from the FOH contracted principal Engineer/Architect indicating his verification of the optimum vendor. The Engineer/Architect is well versed in fire codes, air flow requirements, and other parameters required for successful operation and compliance of hood and ventilation systems. The Castro team questioned whether two detailed bids received were from separate companies since they were on a similar letterhead. The FOH Architect Engineer indicated that they were two separate companies with the same sales representative.
6. Resolution - The FOH can provide to ARC the two bids received and reason for rejection of a third plus the note from the FOH Engineer/Architect verifying the vendor of choice. See Resolution under item 4 regarding revision of the FOH purchasing procedures.

The FOH staff appreciates the review of our purchasing procedures and will benefit from the expressed changes.

Sincerely,



Kevin Dennis, CEO