

**FEMA Should Recover
\$395,032 of Improper
Contracting Costs from
\$14.3 Million Grant Funds
Awarded to East Jefferson
General Hospital,
Metairie, Louisiana**





HIGHLIGHTS

FEMA Should Recover \$395,032 of Improper Contracting Costs from \$14.3 Million Grant Funds Awarded to East Jefferson General Hospital, Metairie, Louisiana

March 18, 2015

Why We Did This

The East Jefferson General Hospital, Metairie, Louisiana (Hospital) received a \$14.3 million award from the Louisiana Governor's Office of Homeland Security and Emergency Preparedness (Louisiana), a Federal Emergency Management Agency (FEMA) grantee, for damages resulting from Hurricane Katrina in August 2005. Our audit objective was to determine whether the Hospital accounted for and spent FEMA funds according to Federal requirements.

What We Recommend

FEMA should disallow \$395,032 of prohibited markups on contract costs and take steps to ensure Louisiana improves its grant management.

For Further Information:

Contact our Office of Public Affairs at (202) 254-4100, or email us at DHS-OIG.OfficePublicAffairs@oig.dhs.gov

What We Found

The Hospital did not comply with Federal procurement standards in awarding \$9.5 million for 17 contracts. Ten of the 17 contracts were prohibited cost-plus-a-percentage-of-cost contracts for exigent work. We did not question the majority of contract costs because contractors performed most of the work under exigent circumstances. We did, however, question \$395,032 of markups on costs because Federal regulations strictly forbid the cost-plus-a-percentage-of-cost method of contracting because it provides a disincentive for contractors to control costs. Because of our audit, the Hospital was preparing a *Disaster Policy Guide* to assist them in complying with Federal regulations for any future disasters.

These findings occurred in part because Louisiana, as the grantee, did not adequately monitor the Hospital's subgrant activities to ensure compliance with Federal procurement standards.

FEMA Response

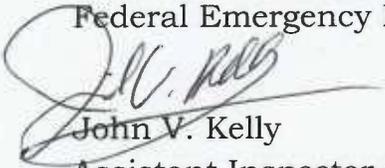
FEMA Louisiana Recovery Office officials generally agreed with our findings and recommendations. FEMA's written response is due in 90 days.



OFFICE OF INSPECTOR GENERAL
Department of Homeland Security
Washington, DC 20528

MAR 18 2015

MEMORANDUM FOR: George A. Robinson
Regional Administrator, Region VI
Federal Emergency Management Agency

FROM: 
John V. Kelly
Assistant Inspector General
Office of Emergency Management Oversight

SUBJECT: *FEMA Should Recover \$395,032 of Improper
Contracting Costs from \$14.3 Million Grant Funds
Awarded to East Jefferson General Hospital, Metairie,
Louisiana*
Audit Report Number OIG-15-48-D

We audited Public Assistance grant funds awarded to East Jefferson General Hospital (Hospital) in Metairie, Louisiana. The Louisiana Governor's Office of Homeland Security and Emergency Preparedness (Louisiana), a Federal Emergency Management Agency (FEMA) grantee, awarded the Hospital \$14.3 million for damages from Hurricane Katrina, which occurred in August 2005. The award provided 100 percent funding for 22 large and 55 small projects.¹ As of June 30, 2014, the Hospital had completed work on 21 of the 22 large projects, but had not submitted final claims for the majority of them.

Because the Hospital needed additional time to obtain its procurement documents from a third party contractor, we divided the audit into two phases. After completing the first phase, we issued Report Number OIG-14-53-D, *FEMA Should Recover \$2.3 Million of Unsupported, Unused, or Ineligible Grant Funds Awarded to East Jefferson General Hospital, Metairie, Louisiana*, March 21, 2014. In this second phase of the audit, we focused on procurement and reviewed the methodology the Hospital used to award 17 disaster-related contracts totaling \$9.5 million. In Appendix A, Objective, Scope, and Methodology, table 3 lists the projects audited and costs questioned for this second phase of the audit, and table 4 lists and consolidates projects audited and costs questioned for both phases 1 and 2.

¹ Federal regulations in effect at the time of the disaster set the large project threshold at \$55,500.



Background

East Jefferson General Hospital is a publicly owned and operated Louisiana service district hospital with a volunteer board of 10 directors appointed by the Jefferson Parish Council and the parish president. In August 2005, the Hospital was one of only three hospitals in the New Orleans metropolitan area that provided uninterrupted care during the storm and through its aftermath. Hurricane Katrina's strong winds, heavy rainfall, and flooding damaged multiple buildings on the Hospital's campus and other offsite locations. After the hurricane, Hospital officials worked closely with their commercial insurance carrier to complete emergency repairs to prevent the loss of life.

Results of Audit

The Hospital did not comply with Federal procurement standards in awarding \$9.5 million for 17 contracts. Ten of the 17 contracts were prohibited cost-plus-a-percentage-of-cost contracts. We did not question the majority of contract costs because contractors performed most of the work under exigent circumstances. However, we did question \$395,032 of markups on costs because Federal regulations strictly prohibit the cost-plus-a-percentage-of-cost method of contracting. Because of our audit, the Hospital was preparing a *Disaster Policy Guide* to assist them in complying with Federal regulations for any future disasters.

These findings occurred in part because Louisiana, as the grantee, did not adequately monitor the Hospital's subgrant activities to ensure compliance with Federal procurement standards. In addition, as we discussed in our previous report, Louisiana did not provide timely closeout information to FEMA for the projects the Hospital completed. The Hospital has completed work on 21 of the 22 large projects, much of it at least 8 years ago, but Louisiana has not submitted closeout information to FEMA for the majority of the projects. Without timely project closeouts, it is impossible for FEMA to determine the precise status of Federal appropriations. In addition, unneeded Federal funds may remain obligated as a liability against FEMA's appropriated funds and can limit FEMA's ability to authorize other disaster assistance projects. Therefore, FEMA should take steps to ensure Louisiana improves its management of the Hospital's subgrant activities.

Finding A: Improper Contracting

The Hospital did not follow Federal procurement standards in awarding \$9.5 million for 17 disaster-related contracts we reviewed. As a result, the Hospital awarded prohibited cost-plus-a-percentage-of-cost contracts that provide no incentive for contractors to control costs. Federal procurement



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standards at 2 Code of Federal Regulations (CFR) 215, in part, require that subgrantees:²

1. not use the prohibited cost-plus-a-percentage-of-cost method of contracting (2 CFR 215.44(c));
2. perform procurement transactions in a manner to provide, to the maximum extent practical, open and free competition (2 CFR 215.43);
3. maintain procurement records and files for purchases in excess of the small purchase threshold to document the basis for contractor selection, justify the lack of competition and establish the cost or price (2 CFR 215.46);
4. prepare and document some form of cost or price analysis in connection with every procurement action (2 CFR 215.45);
5. take specific steps to ensure the use of small businesses, minority-owned firms, and women's business enterprises, whenever possible (2 CFR 215.44(b)); and
6. include required provisions in all contracts (2 CFR 215.48 and its Appendix A).

The Hospital awarded 14 contracts for exigent work totaling \$7,590,263 and 3 contracts for non-exigent work totaling \$1,939,506. It awarded 10 of the exigent contracts without open and free competition. We did not fault the Hospital for awarding the 10 contracts without competition because contractors performed most of the work under exigent circumstances to maintain hospital operations using temporary facilities until June 2006. However, the Hospital should have documented that exigent circumstances made it impractical to provide open and free competition.

These same 10 contracts also included prohibited cost-plus-percentage-of-cost payment terms. Therefore, we question \$395,032 of prohibited markups on the cost plus contracts. Because of our audit, the Hospital was preparing a *Disaster Policy Guide* to assist in complying with all Federal regulations for any future disasters.

Table 1 summarizes the 17 contracts the Hospital awarded and identifies which of the 6 procurement standards listed previously each contract violated.

² The Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-profit Organizations are located at 2 CFR 215 (formerly known as Office of Management and Budget Circular A-110).



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Table 1: Violations of Procurement Standards for 17 Contracts

Contract and Scope of Work	Number of Contracts	Contract Award Amount	Amount Questioned	Violations of Procurement Standards 1-6 Listed in Finding A					
				1	2	3	4	5	6
Exigent Work									
Noncompetitive									
Cost Plus-Mold Remediation**	5	\$3,396,111	\$366,741	x	*			x	x
Cost Plus-Mold Remediation**	1	136,063	1,308	x	*	x		x	x
Cost Plus-Building Repairs & Renovations	1	594,641	17,490	x	*	x	x	x	x
Cost Plus-Abatement & Decontamination Services	1	234,359	9,493	x	*	x		x	x
<i>Subtotal (contracts with markups)</i>	8	4,361,174	395,032						
Cost Plus-Interior Building Renovations++	1	132,657	0	x	*	x	x	x	x
Cost Plus-Abatement Services and Replacement of Building Contents++	1	330,248	0	x	*	x	x	x	x
<i>Subtotal Cost Plus</i>	10	4,824,079	395,032						
Roofing Repairs**	1	1,761,325	0		*			x	x
Equipment Repairs	1	267,072	0		*	x	x	x	x
<i>Subtotal Non-Cost Plus</i>	2	2,028,397	0						
Total Noncompetitive	12	6,852,476	395,032						
Competitive									
Roofing Repairs	1	476,494	0					x	x
Elevator Restoration	1	261,293	0					x	x
Total Competitive	2	737,787	0						
Total Exigent Work	14	\$7,590,263	\$395,032						
Non-exigent Work									
Laundry Equipment Replacement**	1	939,908	0		+	x		x	x
Roofing Repairs**	1	738,515	0					x	x
Building Construction**	1	261,083	0			x		x	x
Total Non-exigent Work	3	1,939,506	0						
Totals	17	\$9,529,769	\$395,032						

Source: Hospital procurement records, Louisiana.com, and Office of Inspector General (OIG) analysis.

*The Hospital awarded these noncompetitive contracts under exigent circumstances; therefore, we only questioned the prohibited contract markups.

**Contracts awarded to small or women-owned business.

+Contract awarded to a sole source.

++Billings for these contracts did not include markups.

Prohibited Contracts

The Hospital awarded 10 contracts that contained prohibited cost-plus-percentage-of-cost payment terms. Federal regulation specifically prohibits the use of cost-plus-percentage-of-cost contracts. Therefore, we question \$395,032



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of markups the Hospital claimed on these contracts. These types of contracts provide a disincentive for contractors to control costs—the more contractors charge, the more profit they make.

Hospital officials solicited contract work from available contractors they had previously used. Hospital officials said they were aware that Federal regulations prohibit cost-plus contracts and require open and free competition for disaster-related contracts. Hospital officials also said their standard procurement policy did not allow for cost-plus contracts, but they used these type contracts for the disaster because of a shortage of available contractors.

Hospital officials also explained that they awarded noncompetitive contracts because their commercial insurance carrier assumed responsibility for building damage for the first year after the disaster and they used the Governor's Executive Order to waive procurement compliance.³ Hospital officials said this order was applicable to the Hospital because it is a Louisiana political subdivision. We discussed this with FEMA officials and they said that all subgrantees are required to comply with Federal regulations regardless of Louisiana's Executive order to waive procurement practices.

FEMA's general practice has been to allow contract costs it considers reasonable regardless of compliance with Federal procurement regulations. We do not agree with this practice because the goal of proper contracting involves more than just cost. We did not question costs for lack of competition, because the Hospital awarded the majority of its contracts under exigent circumstances. However, because Federal regulations prohibit the use of cost-plus contracts, we question the markups of \$395,032 as ineligible contract costs.

Other Contracting Problems

In addition to awarding cost-plus-percentage-of-cost contracts, the Hospital violated four other Federal procurement standards in awarding 17 contracts totaling \$9,529,769. Specifically, the Hospital did not—

- maintain adequate procurement records;
- perform a cost or price analysis on every procurement action;
- take required steps to ensure the use of small businesses, minority firms, and women's business enterprises; and
- include required contract provisions in its contracts as applicable (these provisions document the rights and responsibilities of the parties and minimize the risk of misinterpretations and disputes).

³ On October 18, 2005, the Louisiana Governor issued Executive Order KBB 05-66 to waive strict compliance with Louisiana contracting and procurement practices for state agencies in response to Hurricane Katrina. On June 2, 2006, the Governor issued Executive Order KBB 06-22 to resume normal operations of conducting state procurements.



Although the Hospital did not take the required affirmative steps to ensure the use of small businesses, minority firms, and women's business enterprises, it did award 11 of its 17 contracts to these types of firms. Therefore, such firms did have the opportunity to bid on the work. Nevertheless, Hospital officials said they were unaware of this requirement and would incorporate this and all other Federal requirements into their *Disaster Policy Guide*.

We did not question additional costs for these other contracting violations because the majority of the contracts were for exigent work to maintain Hospital services.

Finding B: Grant Management Issues

Louisiana did not effectively execute its grantee responsibilities. The procurement findings in this report occurred in part because Louisiana did not adequately monitor the Hospital's subgrant activities to ensure compliance with Federal procurement standards. In addition, as we discussed in our previous report, Louisiana did not provide timely closeout information to FEMA for the projects the Hospital completed.

In its FEMA-State Agreement, Louisiana agreed to "comply with the requirements of laws and regulations found in the *Stafford Act* and 44 CFR." Further, according to 44 CFR 13.37(a)(2), the grantee is required to ensure that subgrantees are aware of requirements that Federal regulations impose on them; and 44 CFR 13.40(a) requires the grantee to manage the day-to-day operations of subgrant activity and monitor subgrant activity to ensure compliance with applicable Federal requirements. Because it is Louisiana's responsibility to manage and monitor the Hospital's projects, Louisiana should have taken actions to ensure that the Hospital complied with Federal regulations to the extent possible.

Hurricane Katrina occurred over 9 years ago. It is too late to correct the contracting mistakes that subgrantees made back then. All Louisiana can do is try to prevent those same mistakes from occurring again and try to correct them when they do. To its credit, since Hurricane Katrina, Louisiana has made significant efforts to educate subgrantees on Federal procurement and has developed a workflow schedule of subgrantees and projects to help speed the closing of completed projects.

As of June 30, 2014, the Hospital had completed work on 21 of its 22 large projects, much of it at least 8 years ago. However, Louisiana had submitted only five large projects to FEMA for closeout and FEMA had closed out only one. Without timely project closeouts, it is impossible for FEMA to determine the precise status of Federal appropriations. In addition, unneeded Federal



funds may remain obligated as a liability against FEMA's appropriated funds and can limit FEMA's ability to authorize other disaster assistance projects.

Federal regulation 44 CFR 206.205(b)(1) requires grantees to make an accounting to the FEMA Regional Administrator of eligible costs for each approved large project "as soon as practicable after the subgrantee has completed the approved work and requested payment." We consider 12 months after the subgrantee has completed the approved work and requested payment to be a reasonable amount of time for the grantee to complete its reviews of costs subgrantees claimed and to submit an accounting of eligible costs to FEMA. Further, FEMA's Standard Operating Procedure 9570.14 states that grantees should reconcile costs within 90 days of the date that the subgrantee completes the project.

Recommendations

We recommend that the Regional Administrator, FEMA Region VI:

Recommendation 1: Disallow as ineligible \$395,032 of prohibited markups on contract costs unless FEMA grants the Hospital an exemption, with proper justification, for all or part of the costs as provided for in 2 CFR 215.4 (finding A).

Recommendation 2: Direct Louisiana to instruct the Hospital to comply with Federal procurement regulations in future disasters (finding A).

Recommendation 3: Ensure that FEMA and Louisiana instructs the Hospital to complete the reconciliation of all completed projects and submit the actual costs to Louisiana within 12 months of this report (exclude the five projects in the first report) (finding B).

Discussion with Agency and Audit Follow-up

We discussed the results of our audit with Hospital officials during our audit. We also provided a draft report in advance to FEMA, Louisiana, and Hospital officials and discussed it at exit conferences held with FEMA officials on July 15, 2014, and with Louisiana and Hospital officials on August 12, 2014. We incorporated their comments in this report, as appropriate. FEMA Louisiana Recovery Office officials generally agreed with our findings and recommendations. However, FEMA requested that, for recommendation 3, we allow Louisiana 12 months to close the Hospital's completed projects rather than the 6 months we initially had in our draft report. FEMA officials requested this change because they said Louisiana would not be able to close the completed projects in 6 months. Louisiana officials said they agree with FEMA and want to proceed with project closeout. Hospital officials said they are withholding a response until we issue the final report.



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Within 90 days of the date of this memorandum, please provide our office with a written response that includes your (1) agreement or disagreement, (2) corrective action plan, and (3) target completion date for each recommendation. Also, please include the contact information for responsible parties and any other supporting documentation necessary to inform us about the status of the recommendations. Please email a signed pdf copy of all responses and closeout request to Christopher.Dodd@oig.dhs.gov. Until we receive and evaluate your response, we will consider the recommendations open and unresolved.

Major contributors to this report are Christopher Dodd, Acting Director, Central Regional Office; Paige Hamrick, Audit Manager; Chiquita Washington, Auditor-in-Charge; and Mary Monachello, Auditor.

Please call me with any questions at (202) 254-4100 or your staff may contact Christopher Dodd, Acting Director, Central Regional Office at (214) 436-5200.



Appendix A

Objective, Scope, and Methodology

We conducted this performance audit between June 2013 and August 2014 pursuant to the *Inspector General Act of 1978*, as amended, and according to 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 upon our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based upon our audit objective. We conducted this audit by applying the statutes, regulations, and FEMA policies and guidelines in effect at the time of the disaster.

Our audit objective was to determine whether the Hospital (Public Assistance Identification Number 051-UTLJK-00) accounted for and expended FEMA grant funds according to Federal regulations and FEMA guidelines for FEMA Disaster Number 1603-DR-LA. The audit covered the period August 29, 2005, through June 30, 2014, the cutoff date of our audit. We reviewed 15 large and 5 small projects totaling \$12.4 million, or 87 percent of the total award.

Table 2 shows the gross and net award amounts before and after reductions for insurance for all projects and for those in our audit scope.

Table 2: Gross and Net Award Amounts

	Gross Award Amount	Insurance Reductions	Net Award Amount
All Projects	\$14,292,177	(\$1,885,667)	\$12,406,510
Audit Scope	\$12,426,102	(\$1,334,837)	\$11,091,265

Source: FEMA Project Worksheets and OIG analysis.

We interviewed FEMA, Louisiana, and Hospital officials; gained an understanding of the Hospital’s method of procurement for disaster-related costs; reviewed the Hospital’s procurement policies and procedures; reviewed applicable Federal regulations and FEMA guidelines; reviewed Louisiana’s quarterly progress reports to FEMA; and performed other procedures considered necessary to accomplish our objective. As part of our standard auditing procedures, we also notified the Recovery Accountability and Transparency Board of all contracts the subgrantee awarded under the grant to determine whether the contractors were debarred or whether there were any indications of other issues related to those contractors that would indicate fraud, waste, or abuse. We did not perform a detailed assessment of the



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Hospital's internal controls over its grant activities because it was not necessary to accomplish our audit objective.

The Hospital needed additional time to obtain its procurement documents from a third-party contractor; therefore, we divided the audit into two phases. In this second phase, we reviewed the methodology the Hospital used to award \$9.5 million for 17 disaster-related contracts. The first phase of this audit identified and reported grant management problems related to project completions and closeouts. Therefore, during this second phase, we determined the status of all large projects. For that purpose only, we (1) extended our audit cutoff date to June 30, 2014, and (2) obtained information on the status of all 22 of the Hospital's large projects. As of June 30, 2014, the Hospital had completed work on 21 of the 22 large projects, but had not submitted final claims for the majority of them. As of June 30, 2014, Louisiana had submitted closeout information to FEMA for five large projects (2499, 2502, 7739, 11668, and 12043) and was in the process of preparing closeout information for two others (9607 and 12072). FEMA had closed one large project (12043) (see finding B).

Table 3 lists the projects audited and costs questioned for this second phase of the audit; and table 4 lists and consolidates projects audited and costs questioned for both phases 1 and 2.



Table 3: Projects Audited and Costs Questioned, Phase 2

Project Number	Project Category*	Net Award Amount	Improper Contracting (Finding A)	Total Questioned Costs
2499	E	\$ 182,562	\$ 0	\$ 0
2504	E	54,664	0	0
3920	E	21,371	0	0
4069	E	177,531	0	0
4127	E	33,107	0	0
4550	E	1,116,514	20,854	20,854
4948	E	72,244	0	0
6328	E	1,825,916	0	0
6383	E	326,554	15,288	15,288
7739	E	513,026	29,887	29,887
9607	E	467,566	0	0
9689	E	1,914,651	296,603	296,603
10193	B	325,500	0	0
10198	E	308,521	0	0
11086	E	30,000	0	0
11629	E	158,274	5,417	5,417
12020	E	105,181	17,490	17,490
12043	B	234,358	9,493	9,493
12072	E	3,176,878	0	0
18241	E	46,847	0	0
Totals		\$11,091,265	\$395,032	\$395,032

Source: FEMA Project Worksheets and OIG analysis.

* FEMA classifies disaster-related work by type: debris removal (Category A), emergency protective measures (Category B), and permanent work (Categories C through G).



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Table 4: Projects Audited and Costs Questioned, Phases 1 and 2

Project Number	Net Award Amount	Audit Phase		Costs Questioned (Phase 1)	Costs Questioned (Phase 2)	Total Costs Questioned (Phases 1&2)	Funds Put to Better Use (Phase 1)
		1	2				
2499	\$ 182,562	X	X	\$ 0	\$ 0	\$ 0	\$ 0
2504	54,664	X	X	0	0	0	0
3920	21,371	X	X	0	0	0	0
4069	177,531	X	X	1,033	0	1,033	0
4127	33,107	X	X	0	0	0	0
4550	1,116,514	X	X	360,815	20,854	381,669	0
4948	72,244	X	X	14,432	0	14,432	72,244
6328	1,825,916	X	X	118,574	0	118,574	0
6383	326,554		X	0	15,288	15,288	0
7739	513,026		X	0	29,887	29,887	0
9607	467,566		X	0	0	0	0
9689	1,914,651	X	X	7,870	296,603	304,473	39,553
10193	325,500	X	X	0	0	0	63,000
10198	308,521		X	0	0	0	0
11086	30,000	X	X	0	0	0	30,000
11629	158,274	X	X	0	5,417	5,417	0
12020	105,181	X	X	218,223	17,490	235,713	76,975
12043	234,358	X	X	46,440	9,493	55,933	0
12072	3,176,878	X	X	1,280	0	1,280	1,211,834
18241	46,847	X	X	0	0	0	0
Totals	\$11,091,265	16	20	\$768,667	\$395,032	\$1,163,699	\$1,493,606

Source: FEMA Project Worksheets and OIG analysis.



Appendix B

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