

# M E M O R A N D U M

## FINAL AUDIT REPORT WITH RECOMMENDATIONS

Internal Operations No. 09-03

**SUBJECT:** Review of Capital Projects:                   **DATE:** December 23, 2008  
Internal Controls

**FROM:** IG/OIG – Helen Lew /s/

**TO:** CFO – Carol Kissal

**This Final Report** entitled, *Review of Capital Projects: Internal Controls*, presents the results of our audit. The objectives of the audit were to determine whether the Washington Metropolitan Area Transit Authority (WMATA) (1) accurately accounts for and properly uses federal grant funds and assets, and (2) submits required reports, including amendments reflecting changes, to the U.S Department of Transportation's Federal Transit Administration (FTA).

### **Background**

WMATA has 29 active federal grants, which account for approximately \$2.2 billion of funding awarded to WMATA over the past 10 years. WMATA received federal funds primarily from the FTA and the Department of Homeland Security.

WMATA is responsible for administration and management of federal grants in accordance with applicable regulations and the grant agreement. In the case of grants from FTA, these regulations include the Code of Federal Regulation (CFR) Title 49, Transportation, and FTA Circular 5010.1C, Grants Management Guidelines. FTA monitors grant activities to ensure proper stewardship of federal funds and compliance with the laws and regulations that govern its grant programs. In addition to its monitoring of individual grant awards, FTA performs a Triennial Review to assess compliance and adherence to regulations.

Federal grants are used for capital investments in rolling stock, the overhaul of buses and railcars, and other bus/rail related activities. Other funding purposes could include preventive maintenance, infrastructure modernization, crime prevention and security equipment. WMATA must expend funds only for those activities or projects authorized under the grant agreements.

WMATA's grant management process is decentralized. It involves the Office of Grants Management (OGM), the Office of Accounting (ACCT), the Office of Management and Budget Services (OMBS), Procurement and Material (PRMT), the Office of the Treasurer (TRES) and the responsible project office. OGM is responsible for completing applications for federal grants, collecting information to prepare reports for the FTA and performing grant closeouts. ACCT assigns funding codes for grants and the appropriate line item to expenditures. ACCT also prepares a payment voucher when the project office submits an invoice for payment. OMBS provides funding information to the project offices and ACCT. PRMT authorizes purchases at agreed-upon quantities and prices and plays a role in the disposition of surplus equipment and non-real property. TRES processes funding drawdowns in the FTA's financial data base system.

### **Audit Results**

We found that internal control weaknesses over grants management adversely affected WMATA's ability to provide assurances that federal grant funds are being used for their authorized purposes.

Specifically, we found that WMATA did not always (1) accurately account for federal capital grant funds in accordance with the line items in the grant agreement, (2) efficiently safeguard assets purchased with federal funds, (3) properly capitalize assets, (4) submit all required reports to FTA, (5) properly account for and dispose of assets acquired with federal funds, and (6) accurately and completely enter data in the Fixed Asset Management System (FAMS) in a timely manner. Violations of federal grant requirements could result in WMATA jeopardizing the federal funds received in support of capital projects.

The internal control framework as identified in the Committee of Sponsoring Organizations of the Treadway Commission<sup>1</sup> (COSO) internal control model specifies the criteria for acceptable internal controls practices. COSO identifies the objectives of internal controls as (1) compliance with laws, regulations, policies and procedures, (2) safeguarding assets, (3) ensuring reliability and integrity of information, and (4) the economical and efficient use of resources.

One of our objectives was to determine if OGM ensured grants are amended properly cover changes in the program. Our audit determined that the OGM requested amendments from the FTA to properly cover changes in the program in accordance with FTA regulations.

The Chief Financial Officer's December 22, 2008 response to the draft of this report concurred with our findings and recommendations. The complete text of the response is included as an attachment to this report.

**Finding 1 – Capital expenditures are not consistently accounted for accurately and used in accordance with funding line items in grant agreements.**

WMATA is required to use federal grant funds for the purposes prescribed in the grant agreements. According to FTA Circular 5010.1C, Grant Management Guidelines, Chapter I: Project Administration and Management, Section 6, “a grant obligates the grantee to undertake and complete activities defined by the scope and budget as incorporated in the grant agreement.”

ACCT is responsible for assigning expenditures to the line items within the grant. The “funding to payments function” assigns payments through the work flow in the PeopleSoft system. ACCT makes a judgment about assigning each expenditure to a

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<sup>1</sup> In 1992, the Committee of Sponsoring Organizations of the Treadway Commission (COSO) developed a model for evaluating internal controls. This model has been adopted as the generally accepted framework for internal control and is widely recognized as the definitive standard against which organizations measure the effectiveness of their systems of internal control.

specific grant and line item based on the project scope, availability of funds, and information it receives about the expenditure in the PeopleSoft system.

We reviewed vendor invoices totaling \$49.7 million that were paid with capital funds. We identified four instances in which expenditures, totaling \$313,642, did not relate to the funding line item to which ACCT assigned them. These occurrences are as follows:

1. WMATA expended \$46,682 to purchase two motorcycles under a funding line item for preventive rail maintenance.
2. WMATA expended \$2,555 for routine preventive maintenance and repairs of WMATA non-revenue vehicles under a funding line item titled “rehabilitation/renovation line equipment/structures.”
3. WMATA expended \$264,000 on 50 tuff-books (computer laptops) under a funding line item for 40-foot hybrid electric buses. The tuff-books were not installed on the hybrid electric buses. Instead, the tuff-books were installed in the vehicles (cars) of bus street supervisors as a means of tracking the location of buses. The tuff-books should not be included in the line item for the purchase of the hybrid electric buses. FTA Circular 5010.1C, Chapter II: Management of Real Property, Equipment & Supplies, states, “the cost of items separately installed and removable from rolling stock is treated as a separate acquisition and not as part of the cost of the vehicle.”
4. WMATA expended \$405 for employee certification/credentialing fees, but it charged the funding line item for the rehabilitation and renovation of rail yards and shops.

We found that the grants management process is decentralized and lacks adequate oversight and monitoring to ensure that items charged to federally funded grants are properly categorized and are allowable. OGM also does not have an oversight or monitoring role to ensure that expenditures are permissible under the grant to which ACCT assigns them. There is limited communication among the various departments that participate in the grants management process. ACCT relies on limited information in the PeopleSoft system to determine the grants and line items to which expenditures are

charged. If the project offices do not enter adequate information in PeopleSoft, there is a risk that ACCT will incorrectly assign the expenditure. ACCT personnel indicated to us that if they had more information at their disposal, better decisions could have been made as to what should or should not have been charged to a specific line item. There are no policies and procedures currently in place that clearly delineate departmental roles and responsibilities for oversight and monitoring of federal funded grant awards.

Failure by WMATA to use federal funds in accordance with the terms of the FTA grant agreements could result in loss of funds. Federal Regulation, 49 CFR 18.43, provides remedies for noncompliance with federal award requirements. The regulation states: “If a grantee or subgrantee materially fails to comply with any term of an award,...the awarding agency may take one or more of the following actions, as appropriate in the circumstances: (1) temporarily withhold cash payments pending the correction of the deficiency by the grantee or subgrantee or more severe enforcement action by the awarding agency, (2) disallow all or part of the cost of the activity or action not in compliance, (3) wholly or partly suspend or terminate the current award for the grantee’s or subgrantee’s program, (4) withhold further awards for the program, or (5) take other remedies that may be legally available.”

In addition to the above, improper uses of grant funds results in WMATA not being able to use those federal funds for their intended purposes.

### Recommendations

We recommend that the Chief Financial Officer (CFO):

1. Direct the OGM to take appropriate action to correct the deficiencies noted in the four instances we identified that ACCT inaccurately charged to funding line items.
2. Review and revise the grants process to allow the OGM to manage the grants process from application to close-out.
3. Develop and implement policies and procedures that clearly delineate departmental roles and responsibilities for oversight and monitoring of federally funded grant awards.

### **Management Comment**

Management concurs with the finding that .6 percent of the sampled invoices did not relate to the fund line items identified in the FTA grant. The costs expended to the incorrect fund/fund line will be reversed and coded to the appropriate fund/fund line in accordance with FTA requirements.

The CFO's office currently is in the process of reviewing the entire grant management process. In addition, to address this finding, a procedure will be implemented to route a copy of the invoice to the staff member responsible for coding to verify that the costs are properly coded to grant line items.

### **Finding 2 – WMATA did not properly safeguard and capitalize some of its assets in accordance with regulations.**

FTA Circular 5010.1C: Grants Management Guidelines, Chapter III: Financial Management, Section 1, states "all real property, equipment, expendables must be safeguarded to prevent misuse, misappropriation or unwarranted deterioration or destruction." In addition, 49 CFR 18.32 provides "a control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property." WMATA's Office of Accounting Procedures Manual, Number ACCT 8.3, section 5.1, states "all cost incurred by the purchase of tangible assets which are end units, with a unit cost of \$5000 or more, are capitalized" and thus should be entered into FAMS.

Our sample review of 50 tuff-book computers, purchased with federal grant funds, disclosed that they were not properly safeguarded, in that they were not bar-coded. These assets have an aggregate value totaling \$264,000. The invoice showed that WMATA received the computers on June 6, 2008. Five of the computers were transported from the Carmen E. Turner Facility to the Jackson Graham Building, but there was no paperwork documenting the transfer. The tuff-book computers have a unit cost of \$5,280 and, accordingly, should have been capitalized in FAMS.

This finding is not new. The Office of Auditor General reported a similar finding in Audit Report AUD 07-047, *Review of FY 2005 Purchase Card Program*. This audit report identified 24 transactions including accountable property, such as furniture, file cabinets and projectors, which were not included in FAMS.

BUS management informed us that they did not assign responsibility for bar-coding the tuff-books to anyone. BUS did not complete the Property Transaction Report for the 50 tuff-books. As a result, ACCT was not made aware of the equipment received and did not enter the tuff-books into FAMS.

Failure to bar-code the tuff-books increased the risk of loss, damage, or theft of WMATA capital assets. Also, incomplete financial data in FAMS adversely affects the completeness and accuracy of WMATA's financial information and reliance by management on them for decision-making purposes.

#### Recommendation

We recommend that the CFO ensure that ACCT Procedures Manual 8.3 is enforced so that all assets are accounted for and tracked in a timely manner.

#### **Management Comment**

Management concurs with the finding. The Operations Planning and Administrative Support office (OPAS) conducts training periodically to update and train the Accountable Property Officers (APO) and Property Custodians (PC). OPAS has documented the guiding policies and procedures in its Property Transaction Handbook, and this handbook is assigned to all APOs and PCs, within a division. BUS will be required to have a training session expressly with the various office Accountable Property Officers and Property Custodians.

**Finding 3 – WMATA did not submit two required reports to the FTA.**

FTA monitors grant activities to ensure proper grantee stewardship of federal funds and compliance with the laws and regulations that govern its grant programs. FTA Circular 5010.1C: Grants Management Guidelines, Chapter I: Project Administration and Management, Section 5, requires transit authorities to submit five key reports to FTA: (1) Milestone/Progress reports (MSR), (2) Financial Status Report (FSR), (3) Disadvantaged Business Enterprise (DBE) Progress Report, (4) Transit Enhancement Report, and (5) Reports of Significant Events. We found that WMATA did not submit two of the reports.

First, WMATA did not submit the Transit Enhancement Report. This report is required from recipients with population areas of 200,000 and above, who receive funds under the Urbanized Area Formula Program. The Census Bureau states, “the 2005, 2006, and 2007 population estimates for the District of Columbia were 582,049, 585,459, and 588,292,” respectively. Therefore, WMATA should have submitted the Transit Enhancement Report for fiscal years 2006 and 2007.

In addition, WMATA did not submit the Reports of Significant Events. This report contains the details of unforeseen events that impact the schedule, cost, capacity, usefulness or purpose of the project. These events should be reported to the FTA immediately after detection and reflected in the next quarterly progress report. We asked the manager of OGM about the length of time a grant is open. She stated that grants normally are closed within a four-to-five-year period after the grant is awarded. We noted a grant award that WMATA received during fiscal year 1998 that had not been closed out as of June 2008, far exceeding the four-to-five-year period. This delay in grant close-out should have been reported as a significant event.

Failure to submit timely reports to the grantor adversely affects the grantor’s ability to ensure proper stewardship of federal funds. Also, WMATA could be subject to sanctions contained in 49 CFR 18.43, which could include temporarily withholding cash payments and other remedies that are legally available to the FTA.



The OGM staff informed us that the Transit Enhancement Reports and Reports of Significant Events were not submitted to FTA because staff was not aware of the reporting requirements.

### Recommendations

We recommend that the CFO:

1. Ensure that the OGM submits all FTA required reports to the FTA.
2. Ensure that the OGM is staffed with personnel who are properly trained and knowledgeable about federal grant reporting requirements.

### **Management Comment**

Management concurs with the finding. The CFO's office will schedule a meeting by the end of January 2009 with the FTA administrator to discuss how to remedy the non-compliance for submission of prior year Transit Enhancement Reports. Going forward WMATA will timely submit the Transit Enhancement Report and Reports of Significant Events as outlined in FTA Circular 5010.1C.

### **Finding 4 – WMATA is not notifying FTA of the disposition of federally funded assets as required.**

FTA Circular 5010.1C: Grants Management Guidelines, Chapter II: Management of Real Property, Equipment and Supplies, Section 3, states “after the service life of equipment is reached, equipment with a current market value exceeding \$5,000 per unit or unused supplies with a total aggregate fair market value of more than \$5,000 may be retained or sold with reimbursement to FTA of an amount calculated by multiplying the total aggregate fair market value at the time of disposition or the net sales proceeds by the percentage of FTA's participation in the original grant.” The grantee's transmittal letter notifying FTA of the disposal of such items must state whether the equipment will be retained or sold. In addition, 49 CFR 18.32 states, “items of equipment with a current per unit fair market value in excess of \$5,000 may

be retained or sold and the awarding agency shall have a right to an amount calculated by multiplying the current market value or proceeds from sale by the awarding agency's share of the equipment.”

We identified 18 assets which were disposed of that had a market value greater than \$5,000 during FY 2006 through FY 2008. Those assets (automobiles, buses, trucks, maintenance shop equipment, a tractor, and a lift diesel engine) totaled \$113,478. We found no correspondence between FTA and WMATA regarding the disposal of these items. This finding was also cited in the FTA's 2008 Triennial Review.

ACCT informed us that they were aware of the reporting requirement, but they relied on correspondence, dated January 3, 1996 and September 28, 1998, between WMATA and the FTA which they believed relieved them of their responsibilities to follow the FTA guidelines. The correspondence does not support ACCT's position. The January 3, 1996 letter from WMATA's former Assistant General Manager (AGM) for Finance and Program Development to the FTA, suggested that FTA Circular 5010.1B be revised. FTA Circular 5010.1B stated that if federally funded property was sold in excess of \$5,000, the FTA would be reimbursed equal to its percentage participation in the funding source. The AGM suggested that grantees be allowed to retain the first \$5,000 and that the FTA reimbursement be calculated on the amount received in excess of \$5,000.

The September 28, 1998 letter was a response from the FTA to WMATA's former AGM for Finance regarding the Transportation Equity Act for the 21<sup>st</sup> Century (TEA-21). TEA-21 allowed “grantees to apply the proceeds from the sales of assets to reduce the gross project costs of other capital projects.” In this correspondence, the FTA also stated that it was “in the process of revising its circulars, including Circular 5010.B, to conform to the provisions of TEA-21.”

FTA Circular 5010.1B was cancelled and re-issued as FTA Circular 5010.1C. FTA Circular 5010.1C states that grantees could be required to reimburse FTA for its share

of disposal property if the regulation is not followed. WMATA could be required to reimburse the FTA for \$90,782, which is 80 percent of FTA's share of the \$113,478 total market value related to the disposed property.

#### Recommendation

We recommend that the CFO develop policies and procedures to ensure WMATA notifies the FTA of property dispositions funded by FTA in excess of \$5,000.

#### **Management Comment**

Management concurs with the finding. A letter has been sent to the FTA reporting past dispositions and requesting that the proceeds be applied to future capital projects. This procedure will be followed going forward. Policies and procedures defining functions and responsibilities will be developed in the CFO's office as a centralized grants management office is formed.

#### **Finding 5 – Data entry into FAMS is not consistently accurate and complete.**

FTA Circular 5010.1C: Grants Management Guidelines, Chapter II: Financial Management, Section 3, states that "property records must be maintained by the grantee. Records must include a description, date of disposal and sale price." Furthermore, 49 CFR 18.32 states that, "property records must be maintained that include...disposition data including the date of disposal and sales price of the property." In addition, WMATA's Office of Accounting Procedures Manual, ACCT 8.1, section 3, states, "ACCT's Capital Asset Section (Section) staff keep the general ledger (G/L) capital and non-capital accounts accurate and current through periodic updates to FAMS."

Our review identified some problems with the accuracy and completeness of the data in FAMS. We requested a listing of all federally funded property dispositions in FAMS greater than \$5,000 during the period FY 2006 through FY 2008 from the Office of Information Technology. The listing provided had a total market value of

\$713,078. We found that the list omitted an automobile that WMATA had sold at auction in April 2007 for more than \$5,000. The general ledger supervisor verified that the automobile should have been included on the list.

ACCT then reviewed every disposition on the list and informed us that there were 24 items incorrectly entered in FAMS, requiring adjustments totaling \$599,600. For example, WMATA donated four buses to the Biodiesel University at the University of Maryland, with a value of \$24,000, collectively. This donation was listed as \$24,000 per bus in FAMS, overstating the total disposition value by \$72,000. FAMS was subsequently adjusted to show that the value of the donated buses was \$6,000 rather than \$24,000 per bus. After reviewing all 24 items and making the appropriate adjustments, the disposed federal property in FAMS was reduced from \$713,078 to \$113,478.

A data entry person in ACCT erroneously entered the above information in FAMS. ACCT receives paperwork from the PRMT for every property disposition and its value from the Property Transaction Report and cover memorandum explaining the disposition and value. Most of the errors found involved multiple items for which PRMT's paperwork gave an aggregate value rather than a value per item.

Failure to ensure accurate entry of data in FAMS has resulted in overstatement in the value of disposed federal assets. Also, inaccurate financial data can adversely affect the decisions made by management.

#### Recommendation

We recommend that the CFO direct the Controller to review FAMS input for accuracy and completeness.

### **Management Comment**

Management concurs with the finding. A thorough review and written approval of each FAMS batch by both a supervisor and manager will occur prior to any posting to the general ledger; this will ensure that information has been entered accurately into the system.

### **Objectives, Scope and Methodology**

The objectives of the audit were to determine whether WMATA (1) accurately accounts for and properly uses capital grant funds and assets, and (2) submits timely required reports, including amendments reflecting changes, to FTA. The audit was conducted from June 2008 through November 2008. We held an exit conference with management personnel in ACCT and BUS on November 25, 2008.

To accomplish our objectives, we focused on determining whether WMATA ensure that: (1) expenditures funded with federal grants are in accordance with the associated line item, (2) reports required by FTA are prepared and submitted in a timely manner, (3) asset dispositions are accounted for properly, (4) grants are being amended properly to cover changes in the program, and (5) expenditures funded with federal funds are for capital projects and not for operating activities.

We selected two judgmental samples from the population of all capital expenditures purchased during fiscal year 2006 through fiscal year 2008. In the first sample, we selected 130 transactions based on certain vendor characteristics, such as the nature of the vendor's business. This sample had a total value of \$14.3 million paid to 16 vendors. The second sample consisted of 74 transactions, totaling \$35.4 million, paid to 21 vendors. This sample included vendors paid \$10 million or more during the three-year period. For each of these two samples, we determined whether capital dollars were used for capital projects as opposed to operating expenses. We also assessed whether federal grant funds were used in accordance with the grant

agreements. The two samples have a combined value of \$49.7 million, or 3.1 percent, of the \$1.6 billion expended on capital projects during the audit period.

We conducted interviews and walk-throughs with agency personnel involved in the grant management process in the Office of Accounting, Bus Engineering, Office of Grants Management, Office of Management and Budget, Metro Transit Police Department, Office of Procurement and Materials, and Track Structures and System Maintenance.

We also reviewed FTA regulations and guidance for entities that obtain federal grant awards and literature from various agencies and authorities to obtain common terminology and definitions related to capital projects.

We conducted our audit in accordance with generally accepted government auditing standards appropriate to the scope of the review described above. Those standards require that we plan and perform the audit to afford a reasonable basis for our judgments and conclusions regarding the organization, program, activity or function under audit. An audit also includes assessments of applicable internal controls and compliance requirements of laws and regulations when necessary to satisfy our audit objectives. We believe that our audit provides a reasonable basis for our conclusion.

#### **Administrative Matters**

Corrective actions proposed (resolution phase) and implemented (closure phase) by the affected Departments/Offices will be monitored and tracked through the Office of Inspector General's Audit Accountability and Resolution Tracking System. Department policy requires that you develop a final corrective action plan (CAP) for our review in the automated system within 30 days of the issuance of this report. The CAP should set forth the specific action items and targeted completion dates necessary to implement final corrective actions on the findings and recommendations contained in this report.

We appreciate the cooperation and assistance extended by your staff during our audit.

If you have any questions, please contact Andrew Clemmons, Assistant Inspector General-Audit, on (202) 962-1014 or me on (202) 962-2515.

/s/

Helen Lew  
Inspector General

cc: DGMR Gerald C. Francis  
RAIL Dave Kubicek

BUS Ermilo O. Victoria  
CHOS Shiva K. Pant

ATTACHMENT

**M E M O R A N D U M**



SUBJECT: Response to OIG Draft Audit  
Report No. 09-03 Review of  
Capital Projects: Internal Controls

DATE: December 22, 2008

FROM: CFO – Carol Dillon Kissal /s/

TO: OIG – Helen Lew

This memorandum is in response to the draft audit report dated December 4, 2008, Review of Capital Projects: Internal Controls. We agree to all the recommendations.

**Finding 1: Capital expenditures are not consistently used in accordance with funding line items in grant agreements.**

Management concurs with the finding that .6 percent of the sampled invoices did not relate to the fund line items identified in the FTA grant.

The costs expended to the incorrect fund/fund line will be reversed and coded to the appropriate fund/fund line in accordance with FTA requirements.

The CFO's office currently is in the process of reviewing the entire grant management process, including but not limited to policies, procedures, compliance and internal controls. A new grants management organization that defines responsibility will be in place by the end of the 2009 fiscal year.

In addition, to address this finding, a procedure will be implemented to route a copy of the invoice to the staff member responsible for coding to verify that the costs are properly coded to grant line items. The Office of Accounting is creating a summary of each active grant that describes the purpose of the grant. Also development of a manual reconciliation is underway that will reconcile the FTA fund line item to the actual costs that are recorded in the general ledger, this will allow verification of spending to the allowed FTA fund lines.

**Finding 2: WMATA did not properly safeguard and capitalize some of its assets in accordance with regulations.**

Management concurs with the finding.

The Operations Planning & Administrative Support office (OPAS) conducts training periodically to update and train the Accountable Property Officers (APO) and Property Custodians (PC). OPAS has documented the guiding policies and procedures in its Property Transaction Handbook, and this handbook is assigned to all APOs and PCs, within a division. This handbook does discuss that the APOs and PCs are required to

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## ATTACHMENT

obtain barcodes for newly acquired assets from OPAS, and covers the requirement to complete Property Transaction reports. The APO and the PCs are responsible for completing and forwarding copies of all Property Transaction Reports to Accounting and OPAS.

More specifically, BUS will be required to have a training session expressly with the various office APOs and PCs. This is to ensure that the guidelines as set forth in the OPAS handbook are understood completely in order to comply with FTA guidelines.

### **Finding 3: WMATA did not submit two required reports to the FTA.**

Management concurs with the finding.

The CFO's office will schedule a meeting by the end of January 2009 with the FTA administrator to discuss how to remedy the non-compliance for submission of prior year Transit Enhancement Reports. Going forward WMATA will timely submit the Transit Enhancement Report and Reports of Significant Events as outlined in FTA Circular 5010.1C.

In addition WMATA will implement a process that better communicates between both the project managers and the grants office any events that are considered "significant" as defined by the FTA.

### **Finding 4: WMATA is not notifying FTA of the disposition of federally funded assets as required.**

Management concurs with the finding.

A letter has been sent to the FTA reporting past dispositions and requesting that the proceeds be applied to future capital projects. This procedure will be followed going forward.

Policies and procedures defining functions and responsibilities will be developed in the CFO's office as a centralized grants management office is formed.

### **Finding 5: Data entry into FAMS is not always accurate and complete.**

Management concurs with the finding.

A thorough review and written approval of each FAMS batch by both a supervisor and manager will occur prior to any posting to the general ledger; this will ensure that information has been entered accurately into the system.