



KING COUNTY AUDITOR'S OFFICE Capital Projects Oversight

ACCOUNTABLE BUSINESS TRANSFORMATION (ABT) PROGRAM OVERSIGHT REPORT FOR FOURTH QUARTER 2011



CURRENT RISK RATING ▼ The new finance and payroll systems went live on January 3, 2012. More than three months later, the finance system is not stable. Work assignments for key personnel have been extended to provide post-production support for agencies and to correct high priority system defects. ABT plans to use all appropriated contingency funds. We recommend development of a work plan for ABT's successor, the Business Resource Center.

PROJECT STATUS ● = No Current Concerns ▼ = Attention Needed ◆ = Corrective Action Needed

- **Scope.** There have been no scope changes this quarter.
- **Schedule.** Four of five new ABT systems are now live. Finance system is not yet stable.

System Projects	Council-Approved Go Live Schedule	Current Forecast	Comments
Human Capital Management (HCM)	9/2/09	3/16/10 (actual)	Go live occurred 6½ months late
Payroll, Time and Labor (PTL) Group 1	1/3/11	1/3/12 (Actual for all groups)	One-year delay
PTL Groups 2 and 3	Group 2 - 7/3/11		Six-month delay
	Group 3 - 1/1/12		No delay
Finance	1/1/11	1/3/12 (actual)	One-year delay
Budget (Operating and Capital)	4/1/12	3/1/12 (actual)	Go live occurred consistent with the most recent forecast of 2/28/12
Performance Management	12/31/12	8/2012	Completion of proof of concept pilot reflects a two-month delay from previous forecast
		12/2012	Completion of countywide plan

▼ **Budget.** ABT's forecast costs at completion do not show planned use of remaining contingency.

Budget Category	Council-Approved Budget	Expenditures thru December 2011*	Expenditures as % of Approved Budget	Forecast Costs at Completion**	Forecast Variance from Approved Budget
Planning	\$9,032,857	\$8,675,923	96%	\$8,675,923	(\$356,934)
Implementation	64,685,283	55,155,076	85%	65,042,217	356,934
Contingency	12,919,007	2,736,446	21%	12,454,247	(464,760)
Total	\$86,637,147	\$66,567,445	77%	\$86,172,387	(\$464,760)

*From county legacy finance system. ** From ABT 4th Quarter 2011 Report.

▼ **Issues and Risks.**

- The finance system has numerous unresolved work items that need to be addressed in order for the system to be stable. Additional agency support and data correction is also needed. The level of effort needed is not quantified.
- Staff resources decreased significantly after April 1, affecting level of service to agencies.
- Additional resources through extension of critical positions may not be adequate to stabilize the finance system and provide needed agency support.
- Continuing unresolved work items and lower level of support service could result in adverse business impacts to county and external agencies until the finance system is fully stabilized.

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King County Auditor's Office – Cheryle Broom, County Auditor

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Capital Projects Oversight Program – Tina Rogers, Manager

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INTRODUCTION

This is the thirteenth oversight report prepared for the Government Accountability, Oversight and Financial Performance Committee by the Capital Projects Oversight (CPO) Program. Our report comments on the Accountable Business Transformation (ABT) Program's March 2012 report, which focuses on fourth quarter 2011 as well as the stabilization period¹ activities following the January 2012 go live for the finance and payroll systems.

The purposes of this report are to: (1) report on the status of ABT projects; (2) provide an update on the ABT Program budget; and (3) identify the issues and risks that may present obstacles to stabilizing the new systems and completing remaining work to fix deficiencies and provide intended functionality.

We continue to show the overall risk level as yellow. According to the ABT Program manager, while the payroll system might be reasonably stable as planned by the end of March, the finance system "is far from stable," and it may take until the end of the year to achieve "true system stabilization" for both systems. This extended time period for continued post go live stabilization work has required extending ABT Program staff assignments, contract labor, and consultant implementer resources, which triggered the need to use all of the remaining ABT Program contingency. We do not know at this time whether the planned additional resources and expenditure of contingency funds will be sufficient to bring stability to the two systems by the end of the year and provide ongoing support to agencies with a reasonable level of service. We also do not know the extent to which this extended stabilization period will impact agency business operations and realization of anticipated benefits.

This is our final quarterly oversight report to the County Council. Now that four of the five ABT projects have been implemented, our focus has turned to producing a final oversight report to be published later this year. The final report will: (1) assess the results of the ABT Program in terms of scope, schedule, budget, and agency satisfaction with the systems; (2) document the lessons learned during the ABT Program implementation and stabilization periods; (3) document the plans for any remaining work; and (4) make recommendations that might be useful to future technology projects or countywide projects in general.

¹ ABT's stabilization period was planned for three months, from go live through April 2. Stabilization refers to the period following the implementation of an information technology (IT) system. During that time, system defects are identified and fixed, and system functionalities are validated. Users learn to use the new tools, and business process and data is verified. For major IT systems that span an entire organization, such as ABT, stabilization periods typically last from three to nine months.

STABILIZATION OF FINANCE AND PAYROLL SYSTEMS

April 2 marks the end of the 90-day post-production support period and the official transition of ABT support to the Business Resource Center (BRC). Additional system stabilization is required, and post-production support will continue, but there will be some changes from the current support levels given the planned reduction in staffing.

Finance Project: Go live for the new finance system occurred on January 3, 2012, meeting the target date established when the schedule was reset in September 2010. The planned three-month post-implementation stabilization period has passed, although numerous technical and functional problems remain unresolved and will require additional stabilization efforts to correct. According to the ABT Program manager, the system is far from stable, and additional resources will be needed to work on the solutions for critical identified problems. As of March 22, the ABT Program manager planned to extend 19 staff and contractors for a total of 92 person months and four Ciber staff for a total of 19 person months to support finance system stabilization.

There were some major functional and technical problems after go live, as expected, due to deferring fixes of known defects. Additionally, ABT identified many additional defects and problems after going live, and agencies experienced problems gaining access to the systems, using workflow approvals, completing purchase orders and making timely vendor payments. Agency end users need training and support for inquiry and reporting functions to meet their business needs. ABT Finance Project resources are providing training and are working to address needed modifications in these areas. In addition, work to confirm the validity of report results continues, as this level of testing did not occur prior to go live. Issues with side system interfaces remain and one still requires a redesign and further testing.

While ABT is measuring progress, the finance system is not yet stable. ABT is tracking counts of Help Desk tickets of initial inquiries and requests for work (RFW) when additional development work is needed. ABT is categorizing the RFWs by criticality to set work priorities. The number of unresolved requests for work continues to grow at approximately the same rate as they have since go live. As of March 23, there are 198 outstanding requests for work on the finance system, eight percent of which were designated as emergency level priority. This is down from 33 percent when the quality management consultant reported in February that “while some RFWs are to be expected, we are very concerned with the large number of RFWs that appear to be essential to the continued operation of the system.” ABT is also tracking the amount of time that RFWs are open, which has been decreasing steadily, currently averaging 21 days.

PTL Project: The payroll, time, and labor (PTL) system went live on January 3, 2012, meeting the target date established when the schedule was reset in September 2010. The planned three-month post-implementation stabilization period has passed. Post go live, PTL also experienced problems with security and workflow, but overall issues were fewer and less critical than those experienced with the finance system.

One measure of payroll performance that ABT monitors is the number of paychecks that need to be created manually. As of March 9, the quality management consultant reported that the PTL system had achieved a significant accomplishment by successfully producing four biweekly and four semimonthly payrolls, with no significant increase in manual checks. PTL team has

worked to fix any system configurations and programming errors related to payroll calculations. ABT will continue to monitor this metric, and work to further diminish the number of manual paychecks over time.

ABT is measuring considerable progress in addressing PTL system issues. There were 115 unresolved RFWs for PTL as of March 23 with just two percent designated as emergency level. The average time that emergency RFWs are open is down to four days for PTL. ABT continues to provide more intensive support to the agencies with the most complex payroll calculations, King County Sheriff's Office and Department of Adult and Juvenile Detention.

Although ABT management reports that the PTL system was stable as planned by the end of March, eight key staff and contract resources have been extended for short periods to assure that agency support continues, and RFWs are able to be resolved in a timely manner. In total, these are equivalent to 36 person months of added resources to support agencies and the payroll system.

While agency payroll clerks had difficulty meeting payroll cutoff dates initially, agencies are now able to meet these deadlines. ABT reports that the central payroll staff in the Finance and Business Operations Division (FBOD) continue to experience heavy workloads, although diminished somewhat, as agency payroll clerks become more proficient with the new systems. Providing ongoing support to agencies with complex payroll issues and continuing to produce both semimonthly and biweekly pay cycles requires FBOD central payroll staff to constantly manage heavy workloads. This leaves little down time between pay cycle deadlines for conducting necessary and routine work.

In addition to the staff extensions identified specifically for the two systems, there are resources being added for overall program functions including communications and training that will help support agency needs. These include six personnel for a total of 23 person months.

STATUS OF OTHER ABT PROJECTS

Budget Project: The Hyperion budget system went live on March 1, with the Office of Performance Strategy and Budget (PSB) preparation of the County Executive's 2013 pro forma budget, setting the baseline for county agencies' 2013 budget requests. All county agencies are now using the system to prepare their requests, which are due to the County Executive on June 4. The County Council will use the system during its review of the County Executive's proposed budget, beginning in mid-September.

The March 1 go live date is consistent with the previous forecast of February 28, 2012. There has been a delay in PSB's completion of the pro forma budgets, caused by system access issues and the need to augment training that ABT had provided late last year. Agencies found the budget system training in 2011 to be insufficient.

There is, however, some interface issues between Hyperion and both the finance and Human Capital Management (HCM) systems that need to be quickly addressed to ensure the accuracy of budget, expenditure, and position data used in 2013 budget process. As recently reported by the quality management consultant, the interface between the budget and finance system is not working properly, and there are some data integrity issues with the interface to HCM.

As the business owner, PSB is taking an active role in establishing business process changes related to the preparation of the 2013 proposed budget. Documentation of issues and decisions related to budget business practices is available on the ABT website, providing up-to-date information from weekly decision-making meetings.

Performance Management Project: During this quarter, ABT, PSB, and the County Executive clarified roles and responsibilities and continued to work together to develop the overall approach for the definition and implementation of the countywide performance management and accountability system that is the foundation of ABT's work on this project. This work is included in ABT's Performance Management Project deliverables: current state documentation; performance management vision; and a preliminary design draft. ABT's performance management implementer, Business and Technology Resources Group (BTRG), will continue to work with PSB and the ABT team to begin and complete its next deliverable, the proof of concept pilot.

The proof of concept is designed to demonstrate how the concepts in the vision document can be implemented, including where the various components can be supported by software. The pilot will involve a few select county agencies and will involve learning more about off-the-shelf software and the extent to which available software can be leveraged to meet the County's needs. The project schedule has been revised to complete this milestone by August, two months later than initially planned.

BTRG's final deliverable, a countywide implementation plan, is reported to be on schedule for completion by the end of the year. The plan will define a strategy for a request for proposal for purchasing and implementing software for a countywide performance management system. Funding for purchase of the software and countywide implementation work beyond these planned activities for 2012 is not included in the ABT budget appropriation.

For the past several months, there have been extensive discussions and some concern over the content of the Performance Management Project deliverables and the nature of the project's leadership team. PSB, as the principal business owner of the future performance management system, has taken a more active leadership role in managing the deliverables and facilitating interactions with the project's leadership team and work groups. The leadership team has recently been expanded to include council staff and several agency representatives. In addition, PSB has been taking a lead role in communicating the vision and approach for the components of the County's performance management effort. BTRG remains responsible for key deliverables, the proof of concept and the countywide implementation plan.

Although not part of ABT's scope, it is important to note a related initiative that is underway concurrently. PSB is conducting a pilot test for a conceptual business process known as line of business planning. Line of business planning focuses on defining and delivering products, consistent with strategic plan goals, which will connect the cost of delivering services to performance measures. PSB has selected four agencies to conduct line of business planning as a pilot test to be completed before the end of the year. County Council will participate in the line of business planning for two of the agencies.

STATUS OF BENEFITS REALIZATION

ABT plans to gather information from agencies in May to update the calculation of actual benefits realized from the business process changes and use of the new systems and compare them to the planned benefits. ABT plans to compile and publish the update in August. Benefits, in general, are not projected to occur until one to two years after the availability of the each new system. Initially, it is reasonable to expect some loss of efficiency when a new system is put on line, while staff becomes proficient with use of the new systems. Therefore, it is not likely that much of the anticipated benefits from staff efficiencies will be measurable from the PTL and finance systems by May, especially given that agencies have not fully implemented business process changes. However, this update will include two full years since the HCM system has been available, providing an assessment of the benefits realized from that system compared to the plan.

STATUS OF ABT PROGRAM BUDGET

Although ABT Program spending continues to lag behind the planned expenditure rate, it is prudent for ABT to plan to use all remaining contingency funds to augment planned resources. As shown on the cover page, through December, ABT has spent approximately \$66.6 million or 77 percent of the appropriated budget for the program. This is up from 65 percent at the end of the previous quarter, representing the highest quarter to quarter increase in percent of budget spent on the ABT Program to date. Despite the increased spending level, actual expenditures continue to fall below the planned expenditure plan, lagging by approximately \$4.7 million at the end of February. A chart showing actual vs. planned expenditures since the budget was reset in March 2011 can be seen on Attachment A. ABT has not yet made final payments to Ciber for finance and PTL system implementation work. This includes the 12 percent retainage, which is held until satisfactory completion of all system work. When these final payments are made, actual expenditures will more closely align with planned expenditures.

Given that the remaining work to stabilize the systems will require additional resources and take longer than anticipated, ABT is expecting to need to use all of the appropriated contingency. In accordance with the requirements under Ordinance 16725, the County Executive notified the County Council on April 2 that the program planned to use the \$464,760 of contingency funds that they had previously forecast as unneeded. Our assessment is that it appears reasonable to plan for use of the remaining contingency funds, based on expenditures to date and ABT's projected costs for additional resources needed to help stabilize the new finance and payroll systems and provide ongoing support to county agencies for an extended period of time. Later in this report, we identify a risk that the planned additional resources may not be adequate to accomplish the intended work.

The table below shows how the current forecast cost at completion has changed since the budget was reformatted in the fourth quarter of 2010, but it does not reflect the planned use of the remaining \$464,760 of contingency funds described above. The unspent funds from delivering the HCM system at 19 percent under budget and the projected use of approximately \$12.5 million contingency funds support increased costs forecast for other projects. Most notably the forecast changes show the highest *percentage* increase for the Budget and Performance Management Project and the highest *dollar* increase for the Finance Project.

ABT Forecast Costs at Completion

Council Appropriations	Council-Approved Budget	ABT Reformatted Budget 4 th Q 2010	ABT Program Forecast Costs at Completion		
			Current*	\$ Change from 4 th Q 2010	% Change from 4 th Q 2010
PLANNING	9,032,857	9,032,857	8,675,923	(356,934)	-4%
IMPLEMENTATION					
Finance	29,097,703	24,340,191	29,671,234	5,331,043	22%
HCM	10,238,471	7,232,823	5,867,189	(1,365,634)	-19%
PTL	20,424,577	13,844,941	17,056,491	3,211,550	23%
Budget/ Performance Management	4,834,286	4,294,097	5,702,383	1,408,286	33%
Benefits Realization	-	-	450,296	450,296	cannot calculate
PMO/Other	90,246	14,973,231	18,748,872	3,775,641	25%
IMPLEMENTATION SUBTOTAL	64,685,283	64,685,283	77,496,465	12,811,182	20%
PLANNING AND IMPLEMENTATION TOTAL	73,718,140	73,718,140	86,172,388	12,454,248	17%
UNRELEASED CONTINGENCY**	12,919,007	12,919,007	464,760	(12,454,247)	-96%
GRAND TOTAL	\$ 86,637,147	\$ 86,637,147	\$ 86,637,147	\$ 0	0%

*Last updated in ABT 3rd Quarter 2011 report. ** Does not reflect the planned use of remaining \$464,760 contingency; notification was received by County Council on April 2, 2012.

ISSUES AND RISKS

Our previous oversight reports have identified issues and risks that were potential obstacles to implementing the new ABT systems within scope, schedule, and budget. From the beginning of our reporting, the themes have been consistent. We have raised concerns about keeping the project teams fully staffed to remain on schedule, ensuring active participation from county agencies both in identifying system requirements to meet their business needs and in readiness activities to prepare for the use of the new systems, and the impact of deferring finance system fixes until after go live. For these risks and others, the ABT Program consistently had mitigation plans in place to address the risks.

Now that the new systems have been implemented, we turn our attention in this final quarterly oversight report to issues that are potential obstacles to stabilizing the new systems. Workload demands on remaining functional, technical, and management resources continue to be very

high, and time to proactively develop mitigation strategies to address these risks and avoid potential impacts to agency business operations is limited.

1. The number of unresolved work items continue to grow and will need to be addressed for systems, particularly finance, to be stable. Additional agency support and data correction is also needed. The level of effort to resolve these work items is not quantified.

As noted above, the number of unresolved issues related to finance in particular and PTL, to a lesser extent, have continued to grow. In finance, the rate of growth in unresolved requests for work matches the same rate as when the system went live. PTL unresolved cases increased in the second half of March, after dropping off significantly in February and early March. Additionally, providing agency support and correcting system data is requiring a higher level of ongoing support than ABT anticipated.

While ABT collects data on all requests for work, classifies their priority, and tracks when they are opened and resolved, ABT does not estimate in advance nor document actual experience of how much *effort* is needed to resolve requests. ABT tracks the actual number of days taken to resolve a work item to measure how quickly they are clearing backlogged work items; however, they do not document the number of people or number of hours spent working on an item. ABT's work load planning could benefit from a system to capture and use actual experience to help in creating reasonable estimates of level of effort needed to address future work items.

The quality management consultant has raised concerns that if resources are not sufficient, unresolved RFWs will grow, rather than decline as needed to stabilize the system. Also, given that agencies reported they were not fully prepared to use the systems at go live, ongoing training and intensive agency support continued throughout the planned 90-day stabilization period. The number of Help Desk calls indicate a continuing need for agency support to use the new systems and to design and implement needed changes to their business processes.

The implication, here, is that without better information and a plan that more specifically correlates to the number of hours needed to ensure closure of prioritized work items, ABT cannot predict their staffing needs for this portion of their work over time, nor whether the staffing for the Business Resource Center is adequate overall to sufficiently support the system and its users. This is further discussed in the next issue.

2. Business Resource Center's (BRC) staffing for 2012 may not be adequate to stabilize new ABT systems and provide a reasonable level of support to county agencies.

Staff resources decreased significantly on April 1 when the ABT Program transitioned to the BRC, the new entity in the Department of Executive Services created to provide ongoing operations and maintenance services for the new ABT systems. The adopted 2012 budget provides for 41 FTEs for ongoing operation and maintenance of the new ABT systems. This number was established in 2008 as part of the ABT Detailed Implementation Plan and represents a combination of new positions and transfers of existing positions from the Finance and Business Operations Division and Department of Information Technology.

As of March 28, 39 of the 41 BRC positions were filled. The ABT Program Manager Mike Herrin was hired as the new manager for the BRC, and the ABT Program Deputy Manager Marjorie Mills was hired as the new BRC support manager.

The declining resources come at a time when much work remains to be done, largely related to the finance system, and when county agencies need continued support to learn how to use the new systems effectively. In September 2011, when operating close to peak levels, ABT had 85 positions, in addition to considerable consultant resources from the ABT system implementers Ciber and BTRG. Prior to March 31, there were six ABT agency coordinator positions dedicated to supporting county agencies. Without these positions, agency support will fall on a few key BRC staff who will not be able to maintain the level of service agencies were receiving.

As noted above, the ABT Program manager is planning to extend 33 staff and contractors for a total of 152 person months and by contract amendment keep four Ciber staff for a total of 19 person months longer to support the finance and payroll system stabilization, some through the end of the year. These numbers are based on plans developed in mid-March and may have been revised upward since. The BRC manager continues to assess the resource needs and may further adjust departure dates for critical staff positions.

The BRC is beginning work on their project management processes and an approach and template to guide their work plan development. Absent a comprehensive BRC work plan, it is not clear whether the added resources are sufficient to complete the work. It is unknown whether the planned BRC and extended ABT staffing will be enough to provide a reasonable level of service to help agencies maximize their use of the systems. It is unclear whether the enhanced resources and post-implementation support activities will be adequate to keep county and external agencies from experiencing impacts to their business during the early months of using the new systems.

Recommendation: While we recognize that the ABT has been operating in “crisis mode” for the past few months responding to emergency and critical system problems, given the status of the two related issues described above, we recommend the following:

The BRC should move quickly to complete a written work plan to identify schedule and resources to address deferred finance and payroll system work, stabilization work, agency support, and ongoing work to facilitate business process changes.

This work plan will be useful in assessing whether BRC resources are appropriate for achieving the desired results by the end of 2012 and for sustaining a reasonable level of service in 2013.

3. Continuing unresolved work items and a lower level of support service could result in adverse business impacts to county and external agencies until the finance system is fully stabilized.

At this point, we do not know to what extent continued problems with the finance system identified in this report might have systemic effects on county agency and external agency business operations. Some loss in productivity is to be expected when new systems are

implemented, and ABT clearly and repeatedly communicated this to agencies last year. While agencies may have been prepared for or able to tolerate a three-month stabilization period, ABT is now predicting that stabilization will take twelve months. In addition, the extended stabilization period might push functionality improvements and system enhancements (needed to better support agency efficiency and business operations) further into the future than desired.

To augment ABT performance metrics, we plan to survey agencies during the next quarter to assess the level of satisfaction with the new ABT systems, how well the systems meet their business needs, and to document impacts, if any, to business operations.

ACKNOWLEDGEMENTS

We conduct our oversight through monthly meetings with a working group of staff from the ABT Program, County Auditor, County Council, and Office of Performance, Strategy and Budget (PSB) and through other meetings as needed. We also review and conduct independent analysis where appropriate on formal reports and other documentation provided by the ABT Program. In addition, we coordinate our oversight efforts by reviewing the reports of the Project Review Board and Pacific Consulting Group (PCG), the quality management consultant that reports directly to the ABT Program sponsor.

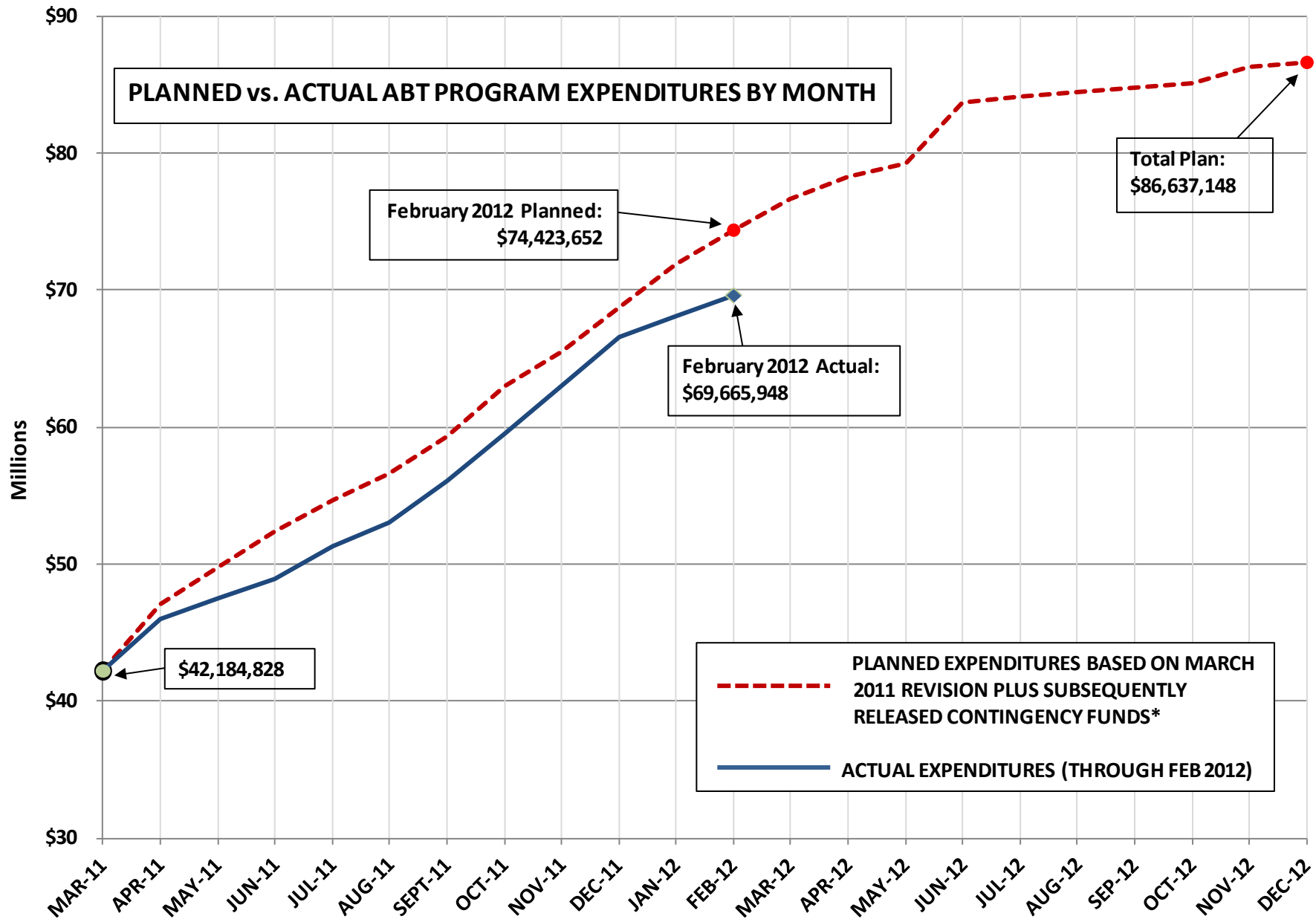
We appreciate the collaborative efforts of the staff from the ABT Program and PSB for their input to effective oversight of the ABT Program and their responsiveness despite the continued heavy demands on their resources. We also appreciate the assistance from PCG and the staff of the Project Review Board towards coordinated oversight of this important countywide program. This report was prepared by Ron Perry, Tina Rogers, and Shelley Sutton. Should you have questions or comments on the report, please contact Tina Rogers, Capital Projects Oversight Manager or Ron Perry, Deputy County Auditor.

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ATTACHMENT A



*Plans to use an additional \$2,464,760 of contingency funds occurred after ABT's March 2011 revision to the expenditure projection, which CPO is using as a reset baseline for monitoring. CPO revised the planned expenditure line by adding these contingency funds based on a uniform rate of expenditure from the month following each of two notices to County Council through December 2012.