

Policy and

Oversight



Contract Audit Directorate

Evaluation Report on Defense Contract Audit Agency Audits
of Requests for Equitable Adjustment

Report Number PO 97-046

September 24, 1997

Office of the Inspector General
Department of Defense

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Acronyms

CAM	Contract Audit Manual
DCAA	Defense Contract Audit Agency
FAR	Federal Acquisition Regulation
REA	Request for Equitable Adjustment



**INSPECTOR GENERAL
DEPARTMENT OF DEFENSE
400 ARMY NAVY DRIVE
ARLINGTON, VIRGINIA 22202-2884**



September 24, 1997

MEMORANDUM FOR ASSISTANT SECRETARY OF THE NAVY (FINANCIAL
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ASSISTANT SECRETARY OF THE AIR FORCE
(FINANCIAL MANAGEMENT AND COMPTROLLER)
DIRECTOR, DEFENSE CONTRACT AUDIT AGENCY
DIRECTOR, DEFENSE LOGISTICS AGENCY
COMMANDER, DEFENSE CONTRACT MANAGEMENT
COMMAND
AUDITOR GENERAL, DEPARTMENT OF THE ARMY

SUBJECT: Evaluation Report on Defense Contract Audit Agency Audits of Requests
for Equitable Adjustment (Report No. PO 97-046)

We are providing this final evaluation report for information and use. We considered management comments on a draft of this report in preparing the final report.

Comments on the draft of this report conformed to the requirements of DoD Directive 7650.3 and left no unresolved issues. We request that the Director, Defense Contract Audit Agency, provide us the revised guidance for the Contract Audit Manual.

We appreciate the courtesies extended to the evaluation staff. Questions on the evaluation should be directed to Mr. Maurice Nestor, Program Director, at (703) 604-8789 (DSN 664-8789), Ms. Madelaine E. Fusfield, Program Manager, at (703) 604-8739 (DSN 664-8739) or Mr. Steven E. Zane, Project Manager, at (703) 604-8772 (DSN 664-8772). See Appendix D for the report distribution. The evaluation team members are listed inside the back cover.

Russell A. Rau
Assistant Inspector General
Policy and Oversight

Office of the Inspector General, DoD

Report No. PO 97-046
(Project No. 6OC-0084)

September 24, 1997

**Evaluation Report on
Defense Contract Audit Agency Audits of
Requests for Equitable Adjustment**

Executive Summary

Introduction. Contractors may submit requests for equitable adjustment (REAs) of costs or prices as proposals under the Federal Acquisition Regulation governing contract modifications or as claims under the Contract Disputes Act. When changes result in an increase or decrease in costs or period of contract performance, a contractor can request an equitable adjustment to the contract price or other contract terms. Contractors may also submit REAs due to Government-caused delay or disruption to contract performance. The requested adjustments can include actual costs, forecasted costs, or both and can result from changes made by the contracting officer within the general scope of the contract. Because of the controversies applicable to claims, they often lead to litigation before a board of contract appeals or the courts. The need for accuracy and credibility of the Defense Contract Audit Agency audit reports is, therefore, heightened. Claims are often complex, presenting many varied and unique audit problems, and are susceptible to contractor inflation well beyond the Government-caused inequity. For FY 1995 the Defense Contract Audit Agency completed 763 REA audits and examined about \$1.4 billion. For FY 1996, it completed 622 REA audits and examined about \$1.7 billion.

Evaluation Objectives. Our objective was to evaluate whether the Defense Contract Audit Agency effectively and efficiently audited REAs including screening for adequate supporting documentation and for indicators of fraud. Specifically, we evaluated the adequacy of the audit guidance, audit programs, training materials, audit coverage, and reporting.

Evaluation Results. The Defense Contract Audit Agency audits of contractor REAs were generally effective. Auditors screened the REAs for adequate supporting documentation and indicators of fraud and referred for investigation those REAs suspected of fraud, corruption, or unlawful activity. However, many audit reports did not include needed information on significant events that led to the contractor's request for adjustment. The omission of significant information results in audit reports that are less credible and informative to users, including the courts and boards of contract appeals. Further, auditors spent valuable time compiling information that contracting officers should have provided as part of the request for audit services.

Contracting officers did not comply with the Federal Acquisition Regulation requirements to provide the auditor a list of significant events when requesting audits. We brought this matter to the attention of procurement organizations during the evaluation. The Army, Navy, Air Force, and Defense Contract Management Command issued guidance to their acquisition offices to reemphasize the Federal Acquisition Regulation requirement to provide the list of significant events. The actions taken will result in improved dissemination of information to auditors, improved audit reporting, and conservation of audit resources. If contracting officers routinely included a list of significant contract events as part of the audit request, auditors would save from 1 to more than 40 hours per assignment. For details of the evaluation results, see Part I.

Summary of Recommendations. We recommend that the Director, Defense Contract Audit Agency, issue audit guidance to require auditors to request from contracting officers the Federal Acquisition Regulation required list of significant contract events when it is not included as part of the audit request. The guidance should be incorporated in the standard audit programs as part of the preliminary screening of audit requests. The Director should also reemphasize the requirement to include a Chronology of Significant Events as an audit report appendix.

Management Comments. The Defense Contract Audit Agency concurred with the recommendations. See Part III for the complete text of the response.

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Part I - Evaluation Results

Evaluation Background

Requests for Equitable Adjustment. Contractors may submit requests for equitable adjustment (REAs) of costs or prices as proposals under the Federal Acquisition Regulation (FAR), part 43, Contract Modifications, or as claims under the Contract Disputes Act of 1978 (Title 41, United States Code, Sections 601-613). Contractors may also submit an REA to seek extraordinary relief under the provisions of Title 50, United States Code, Sections 1431 through 1435 (Public Law 85-804, as amended), which authorizes contractual actions to facilitate the national defense. The requested adjustments can include actual costs, forecasted costs, or both.

Many REAs are for delay or disruption to contract performance caused by the Government and are commonly submitted by small construction contractors under fixed-price, competitively awarded contracts. Often, contractors submit the adjustment requests after the contracts are completed and all costs are incurred. Small contractors are usually exempt from the Cost Accounting Standards and often do not have adequate accounting systems to accumulate and identify costs by contract or segments thereof. Because contractors generally do not segregate requested, increased cost from the total cost of performing the contract, contractors often use unsupported estimates to develop the REAs, which then become difficult to audit.

Section 605(c)(1) of the Contract Disputes Act and FAR 33.207 require contractors to certify claims in excess of \$100,000. The certification states that the claim is made in good faith, the supporting data are accurate and complete to the best of the contractor's knowledge and belief, the amount requested accurately reflects the contract adjustment for which the contractor believes the Government is liable, and the certifier is duly authorized to certify the claim on behalf of the contractor.

Contracting Officer's Responsibilities. The FAR subpart 43.2, "Change Orders," requires contracting officers to provide a list of any significant contract events with their requests for field pricing reviews of REAs. The list facilitates REA analysis and assists the DCAA in providing quality and timely field pricing support. On May 5, 1997, the Navy Executive Director, Acquisition and Business Management, issued a memorandum to remind Navy contracting officers of the FAR requirement. On May 16, 1997, the Deputy

Assistant Secretary of the Army (Procurement) issued a similar memorandum for Army contracting officers. The Chief, Contract Policy Division, Deputy Assistant Secretary (Contracting), Department of the Air Force, reemphasized the FAR requirement to Air Force contracting officers in a June 9, 1997, memorandum. The Commander, Defense Contract Management Command, reemphasized the FAR requirement to Defense Contract Management Command contracting officers in a July 21, 1997, memorandum.

Auditor's Responsibility. The auditor's primary responsibility is to review the quantum aspects of contractor REAs. However, the Defense Contract Audit Agency (DCAA) auditors can make a significant contribution to the Government's case concerning entitlement, based on information learned during the audit. Section 12-802.1 of the DCAA Contract Audit Manual (CAM) states:

The auditor should be alert to any facts or circumstances that could assist the contracting officer in determining entitlement such as (1) failure to mitigate damages, (2) availability of substitute work during the delay period, or (3) indications that the contractor was aware of differing site conditions or other causes prior to the original bid submission.

Contractors often inflate cost estimates in REAs. During FYs 1995 and 1996, the DCAA closed 861 REA audits, examining a total of \$2.1 billion dollars. For those 861 REA audits, a DCAA statistical analysis of audit-questioned costs and contracting officer sustained costs showed that contractors overstated the requested equitable adjustment amounts by about 49 percent.

Evaluation Objectives

Our objective was to evaluate whether the DCAA effectively and efficiently audited REAs including screening for adequate supporting documentation and for indicators of fraud. Specifically, we evaluated the adequacy of the audit guidance, audit programs, training materials, audit coverage, and reporting.

See Appendix A for our evaluation process, Appendix B for a summary of prior coverage, and Appendix C for a discussion of other matters of interest.

Significant Information in Audit Reports

The DCAA audits of contractor requests for equitable adjustment were generally effective, including screening for adequate supporting documentation and for indicators of fraud. However, contracting officers rarely provided the DCAA auditors the FAR required list of significant contract events with the requests to audit REAs. Additionally, many audit reports did not include the Chronology of Significant Events (Chronology) as an audit report appendix as required by DCAA policy. The contracting officers did not provide the required information because they were unaware of the FAR requirement to do so. The auditors did not include the Chronology report appendix because the needed information had not been provided and because DCAA guidance does not require the auditors to ask for the list of significant events. Further, the auditors did not comply with the DCAA guidance to include the Chronology as a report appendix. DCAA auditors expended valuable time to compile information that contracting officers should have provided as part of the requests to audit REAs. The omission of the Chronology from the audit report results in reports that are less credible and informative to users, including the courts and boards of contract appeals.

Need for Chronology of Significant Events

Federal Acquisition Regulation Requirements. The FAR requires contracting officers to provide auditors a list of significant contract events with the request for audit of contractor REAs. The FAR 43.204(b)(5) states that the list should include:

- o date and dollar amount of contract award and/or modification;
- o date of submission of initial contract proposal and dollar amount;
- o date of alleged delays or disruptions;
- o performance dates as scheduled at date of award and/or modification;
- o actual performance dates;

Significant Information in Audit Reports

- o date entitlement to an equitable adjustment was determined or contracting officer decision was rendered if applicable;
- o date of certification of the request for adjustment, if certification is required; and
- o dates of any pertinent Government actions or other key events during contract performance that may have an effect on the contractor's REA.

Auditors need the information to prepare a Chronology leading up to or having a bearing on the REA. The DCAA CAM, sections 10-1103c., 10-1105.1, 10-1107, 10-1107.1, 12-607, and 12-608a and the DCAA standard audit programs "APDELAY" and "APCLAIM2" require auditors to prepare the Chronology as an appendix to the audit report. Contractors frequently appeal contracting officer decisions on claims to a board of contract appeals or to a Federal court, and the Chronology conveys a clear understanding of the key issues and events to report recipients and potential users (judges and attorneys) and enhances the credibility of audit findings and recommendations.

Information Included in Audit Reports. We reviewed 64 reports issued by 2 of the 4 DCAA field audit offices visited. Of the 64 reports, 26 (41 percent) did not include a Chronology appendix. The other two DCAA field offices complied with the DCAA requirement and included the Chronology in the other 43 REA audit reports we reviewed. However, in complying with the DCAA guidance, the auditors unnecessarily expended audit hours to compile information that contracting officers should have provided. Auditors at all four DCAA field offices explained that contracting officers rarely provided the list of significant contract events with their audit requests. Auditors were unaware of the FAR requirement because CAM guidance does not instruct auditors to request the list of significant events when contracting officers neglect to provide it as part of the audit request.

Use of Audit Resources. During FYs 1995 and 1996, the DCAA completed 763 and 622 REA audit assignments, respectively. The branch managers of the four DCAA field offices visited explained that the DCAA auditors would save from 1 to more than 40 audit hours per REA assignment, if Government contracting officers would routinely include a list of significant contract events as part of the audit request. The range of time the auditors expended is based on the complexity of the various circumstances that led to the contractors' REA submissions. For example, a contractor may experience late receipt of or defective Government-furnished material, equipment, or plans; and unusual

Significant Information in Audit Reports

conditions not known or anticipated when establishing the contract price. The DCAA auditors used considerable time compiling data that contracting officers already had and that could readily be included as part of the audit request. Additionally, DCAA auditors could make more effective use of entrance conferences with contractors and be better able to focus their audit efforts early in the audit, if the auditors receive a list of significant contract events as a standard part of the audit request. Also, the frequent omission of the Chronology from audit reports results in the issuance of less credible and informative reports to users.

Compliance with FAR Requirements. Contracting officers did not comply with the FAR requirement to provide the auditor a list of significant events because they were not aware of the requirement. The Army, Navy, Air Force, and Defense Contract Management Command requested the DCAA audits of REAs. We requested that the headquarters of each of those procurement organizations provide us a copy of their guidance that implements FAR 43.204(b)(5). Each of the four organizations replied that they had no implementing guidance for the specific FAR provision. However, each organization agreed to reemphasize the FAR requirement to its acquisition offices. The four organizations have taken corrective action and provided us copies of their guidance.

We believe the corrective actions taken will result in improved dissemination of information to auditors for their use in improving audit report information and audit efficiency.

Recommendations and Management Comments

We recommend that the Director, Defense Contract Audit Agency:

1. Revise the Defense Contract Audit Agency Contract Audit Manual to require auditors to ask Government contracting officers for the Federal Acquisition Regulation 43.204(b)(5) required list of significant contract events when it is not included as part of the audit request. Incorporate this guidance in the standard audit programs "APDELAY" and "APCLAIM2" as part of the preliminary screening of audit requests.

Significant Information in Audit Reports

Management Comments. The Defense Contract Audit Agency concurred and will issue the revised guidance to the field audit offices in the near future. The revised guidance will also be incorporated into the January 1998 CAM.

2. Reemphasize the Defense Contract Audit Agency requirement to include a Chronology of Significant Events as an audit report appendix.

Management Comments. The Defense Contract Audit Agency concurred and plans to take corrective action in the near future.

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Part II - Additional Information

Appendix A. Evaluation Process

Scope

We evaluated the adequacy of REA audit guidance and audit performance. We visited four DCAA field audit offices and reviewed the working papers of 132 REA audit assignments and related audit reports. We reviewed the working papers to determine whether auditors: screened contractor REAs for the adequacy of their submissions, considered indicators of potential fraud, referred suspected fraudulent submissions for investigation, accomplished the audit program procedures, prepared adequately documented working papers, and prepared informative and useful audit reports. We performed desk reviews of three REA audit reports on high-dollar amounts.

We coordinated with the Army, Navy, Air Force, and Defense Contract Management Command to determine the adequacy of their instructions for implementation of FAR requirements.

We were unable to review relevant training material on REA audits because DCAA was in the process of updating its training material.

Methodology

Use of Computer-Processed Data. We relied on computer-processed data from the DCAA Agency Management Information System to select audit offices to visit and assignments to review. Although we did not perform a formal reliability assessment of the computer-processed data, we determined that assignment numbers, dollars examined, and questioned costs for the selected audit assignments generally agreed with the information in the computer-processed data. We did not find errors that would preclude the use of computer-processed data to meet the evaluation objectives or that would change our report conclusions.

Appendix A. Evaluation Process

Universe. The DCAA REA universe consisted of audit assignments completed during FYs 1995 and 1996 and any FY 1997 REA audit assignments completed by the time of our field visits. During FYs 1995 and 1996, the DCAA completed 763 and 622 REA audits, examining \$1.4 billion and \$1.6 billion, respectively, for a total of 1,385 audits and \$3 billion examined. The DCAA audits questioned \$1.4 billion (47 percent) of the examined total.

Sample. We judgmentally selected four DCAA field audit offices to visit, one in each of four DCAA regions, based on the high volume of completed REA audits at those offices. At the four offices, we judgmentally selected for review 132 REA audit assignments covering FYs 1995, 1996, and early 1997. The 132 assignments included 107 completed audits for which reports were issued. The remaining 25 audit assignments generally included REAs returned to the contractor for correction. The 107 assignments examined \$118.6 million and questioned \$65.2 million.

Several DCAA offices not visited because of their low overall REA audit activity completed a few audits in which high-dollar amounts were examined. Fourteen audits each examined \$30 million or more and comprised 47 percent of the total \$3 billion REA dollars audited during FYs 1995 and 1996. Our telephone inquiries of DCAA offices determined that most of the 14 REAs were the result of unusual circumstances, included high forecasted costs, and were not representative of the DCAA audit universe. Accordingly, we performed desk reviews of 3 of the 14 REAs with characteristics representative of the universe. The three REAs contained elements of delay and disruption and changes in the scope of work and had a large portion of the costs incurred at the time the contractor submitted the REA to the Government. The three audits examined \$163.1 million and questioned \$57.6 million.

Evaluation Type, Dates, and Standards. We performed this economy and efficiency evaluation from mid-November 1996 through May 1997 in accordance with standards implemented by the Inspector General, DoD.

Contacts During the Evaluation. We visited or contacted individuals and organizations within the DoD. The majority of our contacts were with DCAA representatives at its headquarters, regions, and field offices. We also contacted Army, Navy, Air Force, and DCMC policy offices. Further details are available on request.

Appendix B. Summary of Prior Coverage

The Inspector General, DoD, report discussed below explains that contractor claims are usually highly inflated, inadequately supported, and often referred for investigation of suspected fraud.

Report No. APO-91-004, "Report on the Oversight Review of Contract Auditor Referrals of Equitable Adjustment Claims for Suspected Violations of the False Claims Act," February 1, 1991. The report states that 30 percent (28 of 92) of the claims examined were largely unsupported and should have been returned to the contractor for correction. The claims were submitted on completed or substantially completed contracts, and actual cost data should have been fully disclosed to support the claimed costs. The claims were primarily based on estimates with little or no underlying support. Before starting the audits, the auditors did not screen the claims for adequacy of supporting documentation and did not recommend to the contracting officers that the inadequately supported claims be returned to the contractors for correction. The report estimates that audit resources, costing more than \$1.7 million, were expended attempting to audit inadequately supported claims during FY 1989. The report also explains that 76 percent of the audit reports reviewed did not have a Chronology appendix as required by DCAA policy. The report recommended that the DCAA develop a checklist to screen contractor REA submissions for adequacy and to return the submissions to the contractor for corrections if found inadequate. We provided a model Screening Checklist for DCAA use. The report also recommended that DCAA issue guidance to facilitate auditor identification of potential false claims and to refer suspected irregularities for investigation. Audit reports must also include a Chronology of Significant Events to facilitate determination of contractor entitlement and to assist investigators, when warranted.

Actions Taken. The DCAA agreed to the agency-wide use of our proposed Screening Checklist for REAs in October 1993, and the DCAA is still using it. The checklist is completed before commencing the audit and is designed to conserve audit resources. It facilitates auditor screening of REAs for adequacy of supporting documentation and for indicators of fraud. If use of the checklist results in an audit determination that the REA is inadequate for audit, the checklist directs the auditor to promptly notify both the contracting officer and the contractor of the corrections needed to make the REA auditable. If the contractor does not immediately correct the deficiencies, the auditor is required

Appendix B. Summary of Prior Coverage

to recommend that the contracting officer return the inadequate REA to the contractor for correction. If the contracting officer insists on an audit of an inadequately supported REA, the checklist instructs the auditor to advise the contracting officer that an audit cannot be performed of unsupported items and that all unsupported items will be questioned and an adverse audit opinion will be rendered on the REA. The checklist references a list of fraud indicators that the auditor may encounter. If during the screening process, the auditor finds reasonable suspicion of fraud, corruption, or unlawful activity, the checklist refers the auditor to the appropriate section of the DCAA CAM, which explains the auditor's responsibilities in these areas.

The DCAA also amended the "Listing of Fraud Indicators," which is an enclosure to the DCAA standard audit programs for REA audits. The amended program includes coverage on the revised burden of proof for false claims and identifies the repeated use of estimated costs when actual incurred costs are available as a fraud indicator. The DCAA "Suspected Irregularity Referral Form," commonly known as "Form 2000," was revised to clarify that no proof of specific intent to defraud is required concerning a violation of the False Claims Act.

The DCAA also implemented various report recommendations to improve audit procedures and the effectiveness of the audit coverage and revised the DCAA CAM to include an example of a Chronology report appendix.

Additional Actions Required. Although Part I of this report discusses some improvement in the use of a Chronology appendix, further improvement is warranted. Accordingly, Part I of this report includes a recommendation for the Director, DCAA, to reemphasize the agency requirement.

Appendix C. Other Matters of Interest

Eichleay Formula

Section 12-804a. of the January 1997 DCAA CAM states, “. . . The Boards of Contract Appeals and courts have generally ruled that the Eichleay formula is the acceptable method for computing unabsorbed overhead resulting from government-caused delay.” Section 12-804c. further states “. . . Under the basic Eichleay formula, the normal fixed overhead allocable to a contract is identified and expressed in terms of a daily rate. The daily rate is then multiplied by the days of delay to arrive at the total amount of unabsorbed overhead.”

The DCAA standard audit program “APDELAY,” versions 2.1, 2.0, and 1.1, dated April 1, 1996; December 29, 1995; and June 27, 1994, respectively, includes an incorrect Eichleay formula. The audit program formula, which differs from the correct method included in the DCAA CAM section 12-804c, incorrectly includes “Total Overhead for Contract Period.” The correct formula includes only “Total Fixed Overhead for Contract Period” in the calculation. Use of the incorrect formula would result in audit-recommended, unabsorbed overhead in excess of the proper amount. Upon notification, Headquarters, DCAA, corrected the error in the recently updated audit program “APDELAY,” version 3.0, dated April 1, 1997.

Audit Coverage and Reporting

As a result of the continued implementation of our 1991 recommended screening procedures, the DCAA notified contracting officers that 36 contractor REA submissions included in the 135 assignments we reviewed were unauditible. Of the 36 REAs, 17 were returned to contractors for correction. In 19 instances, the contracting officers still wanted an audit, in many cases because the REAs were in litigation before an agency board of contract appeals or a Federal court and because the Government attorneys needed an audit in the circumstances.

Appendix C. Other Matters of Interest

The DCAA also referred any reasonable suspicion of potential fraud, corruption, or unlawful activity for investigation by the proper authorities. Of the 135 REA audit assignments reviewed, the DCAA referred 4 REAs for investigation, and the referrals were adequately prepared. One DCAA field office we visited coordinated with investigators on five other REAs under investigation.

Appendix D. Report Distribution

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Part III - Management Comments

Defense Contract Audit Agency Comments



IX REPLY REFER TO

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PFC 225.4

27 August 1997

MEMORANDUM FOR ASSISTANT INSPECTOR GENERAL FOR POLICY AND OVERSIGHT

SUBJECT: Response to DoDIG Draft Evaluation Report on Defense Contract Audit Agency
Audits of Requests for Equitable Adjustment, Project No. 60C-0084

We have reviewed the subject report and concur with the recommendations as follows:

Recommendation 1.

- Revise the Defense Contract Audit Agency Contract Audit Manual to require auditors to ask Government contracting officers for the Federal Acquisition Regulation 43.204(b)(5) required list of significant contract events when it is not included as part of the audit request. Incorporate this guidance in the standard audit programs "APDELAY" and "APCLAIM2" as part of the preliminary screening of audit requests.

Response

- Concur. We are in the process of revising the guidance in the Contract Audit Manual (CAM). The revised guidance will require auditors to request contracting officers to provide the list of significant contract events per Federal Acquisition Regulation 43.204(b)(5) when it is not included in the request for audit. The revised guidance will be issued to the field audit offices in the near future and incorporated into the CAM, January 1998. The standard audit programs, "APDELAY" and "APCLAIM2" will be updated along with the issuance of the guidance to the field audit offices.

Recommendation 2.

- Reemphasize the Defense Contract Audit Agency requirement to include a Chronology of Significant Events as an audit report appendix.

Response

Concur. We will emphasize the requirement to include a Chronology of Significant Events as an audit report appendix when the revised guidance is issued to the field audit offices.

Defense Contract Audit Agency Comments

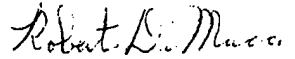
PFC 225.4

SUBJECT: Response to DoDIG Draft Evaluation Report on Defense Contract Audit Agency
Audits of Requests for Equitable Adjustment, Project No. 60C-0084

Other Comments:

In Appendix C. under the heading, Eichleay Formula, there are several references to Section 12-804c of the CAM. The references concern the overhead pool from the basic Eichleay formula in the January 1997 CAM. However, the current reference is 12-804b in the July 1997 CAM. Therefore, the references should be revised to show the current section.

Please contact me if you would like to discuss the disposition of the recommendations or the comments to the draft report relative to DCAA, at (703) 767-3280.



FLR Lawrence P. Uhlfelder
Assistant Director
Policy and Plans

Evaluation Team Members

The Contract Audit Directorate, Office of the Assistant Inspector General for Policy and Oversight, DoD, produced this report.

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INTERNET DOCUMENT INFORMATION FORM

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