

Identification of Savings Opportunities

Potential productivity and savings opportunities were identified by the organizations. In most instances, these opportunities are tied to a specific ABC model activity as potential initiatives for business process

improvement, Appendix G. The status of these organizational opportunities is categorized as follows: Ongoing, Pending, Potential, On Hold, Closed, Implemented, Implementing, Pilot, or Completed. An Excel database was developed to catalogue potential savings opportunities. This database will help to track savings opportunities realized from initiatives undertaken to comply with the direction in the Marine Corps IR Business Plan. This catalogue of information provides a mechanism for identifying and documenting information for the IR Scorekeeping Database. The opportunities tracked include all types of funding and were not limited to O&M funding. Potential opportunities accruing outside O&M funds were gathered for record-keeping purposes only but are important to the US Marine Corps.

LOGISTICS

Grant Thornton consultants and the BRO established teams for Base Operations, Direct Support Stock Control (DSSC), and the Traffic Management Office (TMO). Operations sat in on the team meetings, but an Operations team was not formally organized. Base Operations and DSSC were undergoing consolidation as the new Consolidated Materials Service Center. The three Logistics Teams from Tiers 1 and 2 were made up of a specific mix of skills. Many of the team members had participated in previous organizational change initiatives. The teams met from 2 May 2000 – 7 June 2000.

The Logistics Teams applied Activity Based Management and Continuous Process Improvement Tools and Techniques to the high impact activities depicted in their FY99 ABC Model. A Pareto analysis was used to separate the “vital few” from the “trivial many.” Activities discussed during team meetings or identified for process improvement are listed at Appendix G. Please note that some of the activities discussed were already targeted for process improvement or reengineering initiatives.

Contracts identified in the model were analyzed. Several contracts were initially thought to have the potential to be reduced in scope. One example is the feasibility of eliminating the laundering of sheets, blankets, pillowcases, and mattress covers for base units (approximately 45% of the estimated contract). Gear and organizational property would continue to be laundered. Logistics researched Navy Directives and Industrial Hygiene requirements and found nothing preventing the reduction in scope of this contract; however, quality of life issues and the potential for costs to increase in other areas prevents Logistics from supporting this reduction in contract scope.

Logistics asked for a specially designed Activity Based Cost Modeling class for 14 managers and other members of their workforce rather than to continue with Activity Based Management training. The team members stressed that they had significant experience with process reengineering/improvement, but lacked training in building an ABC model. The participants learned model building from a user-friendly perspective in a totally non-threatening environment. It is anticipated that with very limited assistance Logistics can build their FY2000 model.

Logistics is driven by the need to efficiently and effectively satisfy customer expectations. The organization focuses on customers and the processes that serve them. Logistics has developed a detailed Strategic Plan for FY99 – 01, and many reengineering initiatives have already taken place. Logistics is scheduled for A-76 in FY01. One additional area where Logistics asked for assistance was:

- to study the Hazardous Materials Consolidation Program; i.e., what was the cost at the air station, etc., before the start-up of the new program.
- to build “as is” and “to be” ABC models for the Hazardous Materials Consolidation Program.
- to build a new ABC model for fuel.

These initiatives are outside the scope of the current effort, but discussions have been initiated to address the request at a later time.

ORGANIZATIONAL ANALYSIS FOR LOGISTICS

At the close of ABC/M training for Logistics, the ABM assessment tool “Managing with Activity Based Management” was used, Appendix H. On a scale of 1-10, with 10 being completely knowledgeable, the team’s average score for fully understanding how ABM fits into the “Big Camp Pendleton Picture” was 8. Recognizing business situations where ABM is applicable to them, the team’s average score was 8.25. The team’s average score for being able to interpret reports generated from the ABC software was 6.5. The team’s average score for feeling capable of using ABM techniques was 7. In order for managers to use the ABC/M tool, it is necessary to be able to interpret reports. It is recommended that the team members continue to review and study the reports handed out during the training sessions until they are more confident. The BRO is developing a Users Shared Drive where additional information can be found on understanding reports.

COMMUNICATIONS AND INSTALLATION SERVICES (CIS)

The CIS Team was developed by training and guiding team members to take ownership and control of the ABM process. Using the ABC model to analyze high impact areas in a fast-paced workshop environment, CIS team members met in several 2-3 hour sessions from 2 May – 25 May 2000 to:

- Analyze FY99 contracts depicted in the CIS ABC model. There were two large contracts totaling approximately \$1.7 M, which are one-time contracts. Some FY00 contract cost have increased since FY99.
- Identify key and significant activities consuming high dollar resources to produce services – Pareto analysis of the entire model.
- Trace resource cost to the activities and services by performing a “sanity” check. The team worked to trace costs of services back to activities, then back to the resource costs recorded in the accounting system. Identify high-dollar activities considered deferrable for further decomposition and analysis.
- Perform Value Analysis by analyzing every activity within the model to determine its contribution to meeting customer requirements. The objective of this analysis was to optimize those activities that add value and minimize or eliminate non-value added activities. CIS attributed all activities in their

model as being value added. Grant Thornton recommended decomposing the activities by process mapping to possibly eliminate any non-value added activities.

- Attribute the model for activities to be performed by Navy Marine Corps Intranet as NMCI and activities remaining in-house as Non-NMCI.
- Develop Activity Matrix for the following activities: Customer Service Requests; Mainframe Print Services; Accounting; Maintain Server Applications; Repair Radios; Maintain Radio Network; Expand Radio Network; Support Special Events with Sound Requirements; Add/Maintain Sound Systems. This information is on file in the BRO.
- Conduct Process Mapping for “as is” and “to be” Sound System; and develop an Action Plan.
- Perform Business Process Analysis for Mainframe Print Services elimination. Educating the customer will be essential to the success of this initiative. If all goes well, CIS may save approximately \$39K for application to the FY01 wedge based on elimination of one IBM 4248 and two 4245 printers. CIS may have to purchase lower cost printers for some of their customers. An additional \$19K may be applied to the FY02 wedge by eliminating the CIS Xerox 4090 laser printer.

The expected results of these efforts is to assist CIS to focus in two areas:

Customer Focus

Use the ABC model to provide a more meaningful method for communicating the cost of services to internal and external customers.

Use the ABC model to provide an improved understanding of activities and how customers can help reduce the cost of those activities.

Use the ABC model to identify activities that add no value to achieve strategic and operating objectives.

Improvement Focus

Use the ABC model to support ongoing continuous improvement efforts by providing the following:

A sound baseline for understanding current activities and their costs.

A list of potential improvement opportunities identified by CIS team members, Appendix G.

Tools and techniques to use for developing actions necessary to effect improvement.

ORGANIZATIONAL ANALYSIS FOR CIS

The key to this team’s success was the organizations buy-in to thoroughly analyzing the business issues they wanted to resolve and the support to move forward with their proposals. By understanding the costs and workload associated with their business activities – and the way they can be traced to the services provided, CIS is able to make the best possible use of the ABM information.

The ABM assessment tool (Appendix H) "Managing with Activity Based Management" was given to the team members attending the last session on 25 May 2000. On a scale of 1-10, with 10 being completely knowledgeable, the team's average score for fully understanding how ABM fits into the "Big Camp Pendleton Picture" was 9. Recognizing business situations where ABM is applicable to them, the team's average score was 8.4. The team's average score for being able to interpret reports generated from the ABC software was 6.4. A subject matter expert who had not been able to attend meetings where reports were a part of the training sessions gave a low score. It is extremely important to explain the reporting process, particularly to nonfinancial people. Grant Thornton recommends keeping the reports as simple as possible, especially in the beginning. Details can be added later, when people's comfort levels increase. The team's average score for feeling capable of using ABM techniques was 8.6.

During the timeframe of the CIS team meetings, there was a transition from the initial ABC modeler to a new modeler who picked up the methodology and software just as if formal training had been provided. The transition went very smoothly due to the continued education and communication between the two modelers and the one-on-one assistance provided by Grant Thornton and the BRO Team. This transition brought to light that all Camp Pendleton modelers should be certified in the use of the software.

MARINE CORPS COMMUNITY SERVICES (MCCS)

MCCS, Tier 3, did not officially standup an ABM team. MCCS provided the BRO and Grant Thornton consultants with information pertaining to their contracts in the FY99 model. MCCS did not find any contracts that could be eliminated or reduced. Intervention and PSD contracts are paid for out of HQMC. The ABC Modeler and Assistant Modeler met with the BRO team and GT Consultants to make changes to their model to trace contract costs to the activities they support. These changes were made directly to the model at the time of the meeting.

During the 12 April 2000 (project kick-off) AC/S Briefing by the BRO Manager, the Deputy MCCS expressed the view that ABC duplicates their NAF accounting system. Based upon this discussion, the BRO Manager "passed through" the NAF costs in the base model, and a significant opportunity for analysis was missed. ABC does not duplicate fiduciary accounting systems, but uses data from those systems to develop business information not available in them for use by managers. This perception of duplication was not unique to MCCS, but was a widely held view. With the ongoing assistance to be provided by the HQMC Center for Business Excellence, this perception of duplication of effort can, and needs to be changed.

COMPTROLLER

The Comptroller Team stood up on 17 May 2000, and was able to meet once with the Camp Pendleton ABC/M Team Leader and Grant Thornton consultants, and again on 24 June 2000, with the Grant Thornton consultants.

The Comptroller Team Members did not have the opportunity to see the Comptroller ABC model until 17 May 2000. The software was not available in their office for use until then. Training is extremely important when implementing an ABM system and the Comptroller Team was eager to learn. They were eager to receive training, use the system, and analyze the reports received. One of the most important things the Comptroller Team learned is that ABM is a management tool. ABM is used to direct focus on where to look to enhance performance or improvement efforts. In just two meetings, the Comptroller Team was able to:

- Analyze FY99 contracts depicted in the Comptroller ABC model.
- Read and understand ABM reports.
- Identify key and significant activities consuming high dollar resources to produce services.
- Trace resource cost to the activities and services by performing a “sanity” check. The team wanted to decompose activities and validate data. They wanted to know more about the underlying elements in many of the activities and time was well spent discussing the activity definitions in the dictionary.
- Develop Activity Matrix for the activity: Provide Customer Support.
- Conduct Process Mapping for activity: Revise Base Orders.

An overview was given to the BRO Team and Grant Thornton Consultants by the Comptroller Team on the upcoming Navy Standard SLDCADA time and attendance system. Civilian time cards are a manual process for Camp Pendleton, and automating the process would allow Camp Pendleton to focus manhours on more productive activities. See Appendix G for the Comptroller Team identified list of potential improvement opportunities. The Comptroller Team was asked to continue follow-up on the time and attendance system by the BRO Manager. The Comptroller has given the BRO Manager the HQMC timelines.

The Comptroller team did not have anyone trained on the ABC software except for two personnel who attended the Grant Thornton training developed for Logistics. At least one member of the Comptroller team should become a certified modeler.

ORGANIZATIONAL ANALYSIS FOR COMPTROLLER

There are potential savings in base-wide costs to perform Resource Management; however, the Comptroller organization must be a part of this cross-functional team. Many government and nongovernmental organizations have reduced the cost of functions by establishing centralized organizations. In doing so, they often find that it takes more than simply consolidating functions to truly optimize costs. If you push all resource management services together, how do you ensure that they are accountable to the AC/S they are designed to support? Using ABM and a cross-functional team to study resource management activities base-wide, the team should seek to address the following business issues:

- To identify costs that could be eliminated or reduced.
- To develop the service levels and the cost of varying levels so that users could help determine the most cost-effective level of support needed. This would allow the users to identify services that they do not see as adding value.
- To rate whether existing levels of service should stay the same, be increased, or be decreased.
- To determine which processes/activities should be eliminated.
- To provide better service for facilitating financial management.

This initiative will be demanding and sponsorship is critical to project implementation. The goals and objectives must be linked to the Camp Pendleton Base model in order to integrate the financial management framework.

INSTALLATION SAFETY AND SECURITY - FIRE STATION

A meeting with the AC/S, ISS, the Deputy, the BRO, and Grant Thornton was held 7 June 2000 for standing up an ABM Team within the Fire Department. An agreement was made between the BRO and the AC/S ISS to delay the startup of the team until the new Deputy was onboard around the end of July.

Potential areas for process improvement suggested by the AC/S ISS are:

- Prevention, Inspection and Training.
- Regionalization with Miramar. Initiative went to 3-Star Executive Committee and disapproved (Union issues exist).
- Joint Safety Center. There appears a need for consolidation, and the opportunity for contracting out may exist in the area of training classes.
- Developing a model for ISS/Battalion staff. The Administrative shop is currently consolidating.

ENVIRONMENTAL SECURITY

The Environmental Security Team first met on 9 June 2000, and again on 27 and 28 June 2000. A meeting was held 19 June 2000, with top Environmental Security officials to obtain their vision. The BRO Manager attended the first meeting where ABM training and the ABC model overview were given. During the first session team members expressed their belief that they already possessed sufficient formal training skills involving continuous process improvement. The BRO attended the last two meetings along with the Grant Thornton consultants.

The Environmental Security Team was composed of cross-functional members. The modeler included potential BPI initiatives in the model notes. These actions were extremely helpful to the team in understanding its role in implementing and supporting improvement initiatives.

Two local initiatives totaling \$75K in savings will be applied to the FY2001 wedge at year-end. These initiatives were identified earlier as potential savings. Follow-up by Grant Thornton during the first team meeting confirmed the O&M savings. There may be other O&M savings via reimbursement since Environmental Security provides support to "For Profit" (e.g., utility companies) organizations placing cell phone towers, etc., on Camp Pendleton. Environmental Security should consider immediate pursuit of potential reimbursement.

The Environmental Security Team was very interested in learning about scorekeeping, and the BRO Manager was scheduled to brief Scorekeeping at the second team meeting to be held 13 June. Due to scheduling conflicts where key players were away from Camp Pendleton, the meeting was cancelled. On 27 and 28 June a complete analysis of the model was undertaken with key organizational players. There were some changes to the activity structure, which Hazardous Material Management Division (HMMD) was making in coordination with other key players.

Environmental Security, HMMD, gave other suggestions for improvements that need MARCORSSYSCOM attention:

The following Hazardous materials being used on tactical systems have a significant cost impact for hazardous waste disposal:

- 1) Cadmium plating on exterior vehicle components. As vehicles are washed, cadmium is released into oil-water separators and wastewater treatment plants. A concentration of as little as 100 parts per million of cadmium turns sediments/sludge from wastewater treatment facilities into a hazardous waste under the Resource Conservation and Recovery Act (RCRA). This waste is costly to dispose of and generates a significant "cradle-to-grave" liability for the USMC should this hazardous waste ever re-enter the environment. RECOMMENDATION: Alternatives to using cadmium, such as nickel or cobalt, as a corrosion preventative plating compound should be evaluated by MARCORSSYSCOM.
- 2) Lead-Copper radiator vehicle cooling systems using ethylene glycol – As the ethylene glycol is used, it becomes acidic which leaches lead and copper from the radiator. The solution of ethylene glycol, lead, and copper again generates a hazardous waste with similar cost and liability impacts listed above under RCRA. RECOMMENDATION: Usage of these ethylene glycol, lead, & copper systems could be replaced with aluminum radiators and propylene glycol coolant systems which would not generate hazardous wastes. Additionally, while usage of ethylene glycol is reportable under the Emergency Planning and Community Right to Know Act (EPCRA), usage of propylene glycol is not reportable under EPCRA.
- 3) Lithium Batteries are a hazard to Marines due to their reactivity with moisture, and are a hazardous waste unless their voltage is absolutely zero. RECOMMENDATION: If non-Lithium batteries can

withstand the same environmental (temperature, humidity, etc) conditions of Lithium Batteries, consider using them vice lithium batteries in communication systems. Rechargeable batteries are less costly to dispose of as a hazardous waste.

ORGANIZATIONAL ANALYSIS FOR ENVIRONMENTAL SECURITY

The ABM assessment tool (Appendix H) "Managing with Activity Based Management" was given to the team members attending the last session on 29 June 2000. On a scale of 1-10, with 10 being completely knowledgeable, the team's average score for fully understanding how ABM fits into the "Big Camp Pendleton Picture" was 6.7. Recognizing business situations where ABM is applicable to them, the team's average score was 6.7. The team's average score for being able to interpret reports generated from the ABC software was 6.7. The team's average score for feeling capable of using ABM techniques was 7.

Some of the potential improvement issues identified are products of years-perhaps even decades-of doing things one way; others are not. Changing traditional patterns is always difficult. In fact, basic changes happen slowly, over a period of time, but there is reason to act quickly. The Environmental team will require reasonable time to pursue these issues to appropriate resolutions for improvement to result. Opportunities identified in the Environmental ABC Model notes and other initiatives for potential improvement are listed at Appendix G .

PUBLIC WORKS OFFICE (PWO)

This team began 2 June 2000 as a core group and became supported by subject matter experts actually performing the work. The subject matter experts will continue to be important to the team, during the initial communication of the ABM process to others and, much later, during on-the-job use. The final team meeting with Grant Thornton was held on 29 June 2000. On two occasions the Organizational Development Office attended the workshops since they serve as an internal consultant in the development of the PWO Strategic Plan. The Facilities Liaison provided further support to the team.

The PWO team was initially stood up for the purpose of receiving ABM training, and to learn how to begin developing the FY2000 activity structure for their model. The Team Leader set clear, measurable objectives and communicated high expectations. The team was able to maintain a *spirit of openness*, so that individuals could raise and address any potential issues/ideas.

An important step in understanding the ABC model is facilitating the understanding for team members of the link between storyboarding, data collection, and what the software does to generate the model data. During the workshops it was (for most team members) the first look at their completed activity structure and

associated costs. Team members received an extensive package of Oros reports to help them understand the results. Team members were asked to verify that the model reasonably reflected the work that they did in FY99 with the understanding that FY00 ABC Model activities would look different with the restructuring in PWO.

The team believed that getting the model into the hands of the departments was essential to generating enthusiasm for the effort and obtaining buy-in and support. Team members received an ABC model overview before analysis began. The overview highlighted basic navigation and viewing techniques and was intended to give the participants a level of comfort into using and understanding their ABC model, preparing their own views and reports, and providing the foundation for them to address questions for productivity improvement initiatives.

Activities and definitions underwent fundamental development for Engineering, FSC, and Plans. Definitions for Engineering activities were clearly developed using a process flow methodology. As activities are improved or eliminated, any activity within the process can easily be *plucked* or *added* to the definition. Engineering activities and definitions are more complete than FSC and Plans, since more subject matter experts from Engineering were able to attend the workshops. Specially tailored workshop tools (Appendix I) were developed to assist PWO subject matter experts in identifying their activities for the FY00 ABC model, since no one in the group received ABC Model building training. This tool can be used in additional team meetings to continue refining the FY00 ABC Model activities and for process mapping.

The PWO modeler took advantage of the Grant Thornton ABC Model building training given to Logistics, and attended the final training session as a refresher on 7 June 2000.

Currently, PWO has six productivity improvement initiatives in progress, and an additional six potential improvement ideas were brainstormed in the workshop on 20 June. All PWO initiatives are identified and tied into their FY99 ABC model (Appendix G).

ORGANIZATIONAL ASSESSMENT OF PWO, FACILITIES

The ABM assessment tool (Appendix H). "Managing with Activity Based Management" was given to the team members attending their last workshop. On a scale of 1-10, with 10 being completely knowledgeable, the team's average score for fully understanding how ABM fits into the "Big Camp Pendleton Picture" was 8.1. Recognizing business situations where ABM is applicable to them, the team's average score was 8.5. The team's average score for being able to interpret reports generated from the ABC software was 7.3. Team members and subject matter experts quickly grasped how to use the reports. The team's average score for feeling capable of using ABM techniques was 8.

This team was successful due to organizational readiness for change and leadership support. The organization's readiness for change shows the workforce's flexibility. Workers who can change or help

others change, with maximum efficiency and minimum pain, are in demand. Most individuals viewed ABM as one of the tools to use for their organization's and their own survival. Members of the team took the assessment - Rate Your Readiness for ABM and Continuous Process Improvement, Appendix A of the Grant Thornton Desk Guide; and an additional 28 members of the PWO workforce completed the assessment who had not received prior ABM training. This is just one of the indications of the commitment to improve found within PWO. The best approach to implementing change is based on the belief that change involves learning and growing, and that an environment that encourages and rewards learning must support this.

BILLETING AND BACHELOR HOUSING, FACILITIES

The initial team meeting started with one team member on 15 June 2000, since Billeting is a very small office with little potential for large dollar savings. Billeting has improved operations and procedures over the last year or two with success.

- They identified and simplified the process for certain enlisted grades to receive Base Allowance for Housing (BAH).
- Billeting improved the occupancy rate for the Delmar BOQ by recommending enlisted members use the building. This increased occupancy and reduced the amount of BAH required for off-base living.

The Logistics and Supply activity was mapped with two subject matter experts for possible productivity improvement, during the second and final team meeting on 22 June 2000. This process appears to be running smoothly and no opportunities for productivity improvements were identified. The initiatives identified by Billeting appear again in the consolidated matrix at Appendix G.

HOUSING, FACILITIES

The Housing Team met, initially, on 1 June. The first session was well attended, with the team leader, several subject matter experts, budget staff and the Facilities Liaison all being present. As is typical in most of these initial meetings, the team was concerned with where ABC/M was headed and how it would impact them. Grant Thornton and the BRO ABC/M Team were able to answer their questions and gain their support for the project, as was demonstrated by their desire to receive additional training and continue the sessions on their own. A session on 27 June was used to recap what was learned and to emphasize the need to continue to use the BR Office, and its expertise, to assist in future initiatives. The Housing team selected the Housing Assignments process for analysis.

This is a high visibility process, that relates directly to the quarters occupancy rate at Camp Pendleton. The number of sets of quarters available-but-vacant is considered to be too high. Analyzing the process of

assigning quarters to families, to identify possible inefficiencies/bottlenecks was therefore undertaken. In this case there are few if any O&M savings to be realized, but improvement could have a dramatic impact on USMC Basic Allowance for Housing (BAH) costs.

The team started by mapping the process. With that understanding, a list of cost drivers was developed; in order to understand the underlying causes of cost. It was determined that the Assignments staff does not have enough time to stay current with assigning available quarters, primarily because most of their day is occupied with the front end of the process; taking applications from new arrivals, and placing them on a waiting list.

Another contributor to the bottleneck is a newly installed automated management system, Marine Corps Housing Assignment System (MCHAS). The system itself is reliable, but there were problems with the migration of data from a previous system, and the staff has not been able to take the time to correct the problem, or to become fully trained/proficient in its use. Thus, the full capabilities of the system are not being used.

In a meeting held 11 July, the team finalized their plan to bring this process under control, and brief it to the AC/S, Facilities. Additionally, there was an in-depth discussion of the need for a measure of the performance of the staff, once the plan is implemented.

ORGANIZATIONAL ASSESSMENT OF HOUSING, FACILITIES

The ABM assessment tool (Appendix H) "Managing with Activity Based Management" was given to the team members. On a scale of 1-10, with 10 being completely knowledgeable, the team's average score for fully understanding how ABM fits into the "Big Camp Pendleton Picture" was 5.3. Recognizing business situations where ABM is applicable to them, the team's average score was 7.3. The team's average score for being able to interpret reports generated from the ABC software was 2.7. The team's average score for feeling capable of using ABM techniques was 3.7. The Grant Thornton consultants expressed concern over this assessment of their ABM skill, and so the 11 July session was set up. Housing is taking a strong interest in their ideas for productivity improvement and has held several meetings on their own as a team without the assistance of Grant Thornton or the BRO.

IDENTIFICATION OF LONGER-TERM SAVINGS OPPORTUNITIES

CROSS-FUNCTIONAL TEAMS

Both Resource Management and Supply are processes requiring the use of a focus group. Initially a cross-functional supply team was planned for startup in mid-April 2000. After careful and in-depth consideration by the BRO Manager, and ongoing undertaking of A-76 studies, the supply effort will be resumed at a later date. The A-76 process is complex because of the tremendous number of participants, the amount of information, the variety of tools used for organizational analyses, and the number of plans resulting from MEO team activities. The BRO should direct the cross-functional focus group studies, assist in identifying the collection of data, assist in the analysis of organizations/operations, and assist in developing results and recommendations.

Grant Thornton does not think that radical change is necessarily healthier than incremental change. Some processes may require redesign or re-creation; others do not. The critical business issues of providing resource management and supply will determine how revolutionary the change should be. An in-depth analysis of current processes and activities can offer the insight to design future processes. Grant Thornton does not measure success on tearing down what has been built, changing the organizational chart, or cutting the workforce, but measuring improvement in terms of the degree to which issues are resolved and strategies achieved.

The BRO ABC/M Team is analyzing the "customer" – cost objects in the model to ensure that services provided to tenants and others are sufficiently reimbursed. It is recommended that a tiger team composed of those responsible for ISSAs and other agreements be assembled immediately. The Comptroller provided the data on reimbursements from MCTSSA and FEMA to the BRO for further analysis.