

Internal Audit Department
NeighborWorks® America

Audit Review of FMS & Interfaces

Project Number: NW.ITS.INTERFACE.2018

Audit Review of FMS & Interfaces

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November 27, 2019

To: NeighborWorks America Board/Audit Committee

Subject: **Audit Review of FMS & Interfaces**

Attached is our draft audit report in connection with the review of FMS & Interfaces. Please contact me with any questions you might have.

Thank you.

Frederick Udochi
Chief Audit Executive

Attachment

cc: M. Rodriguez
S. Rice
R. Bond
R. Simmons

**Function Responsibility and Internal Control Assessment
Audit Review of FMS & Interfaces**

Business Function Responsibility	Report Date	Period Covered
IT&S	November 27, 2019	March 01, 2018 to November 27, 2019
Assessment of Internal Control Structure		
Effectiveness and Efficiency of Operations	Generally Effective¹	
Reliability of Financial Reporting	Generally Effective	
Compliance with Applicable Laws and Regulations	Not Applicable	

This report was reissued February 15, 2024 in accordance with a recommendation by the Government Accountability Office (GAO-23-105944, June 14, 2023).

¹ **Legend for Assessment of Internal Control Structure:** **1. Generally Effective:** The level and quality of the process is satisfactory. Some areas still need improvement. **2. Inadequate:** Level and quality of the process is insufficient for the processes or functions examined, and require improvement in several areas. **3. Significant Weakness:** Level and quality of internal controls for the processes and functions reviewed are very low. Significant internal control improvements need to be made.

Executive Summary of Observations, Recommendations and Management Responses

Summarized Observation Risk Rating	Management Agreement with Observation (Yes/ No)	Internal Audit Recommendation Summary	Accept IA Recommendation (Yes/ No)	Management's Response to IA Recommendation	Estimated Date of Implementation (Month/Year)	Internal Audit Comments on Management Response
<p>Observation 1 – Interfaces and Data Integrity / NetSuite to NEST:</p> <p>We observed a few integration and data integrity gaps of mention in FMS, including:</p> <p>Limited Integration between NetSuite and NEST in terms of Vendor Data pertaining to Contracts:</p> <p>An estimated total of 20% (i.e., 157 within a sample of 758) of purchase orders / contracts saved in NetSuite could not be readily matched to their corresponding contracts in NEST based on their respective contract numbers, reflecting a <i>data integrity</i> gap. Within this 20%:</p> <p>For an estimated 16% of purchase orders in NetSuite, no</p>	Yes	<p>Recommendation 1</p> <p>Internal Audit recommends that Management:</p> <p>Resolve the vendor name discrepancies between NetSuite and NEST;</p> <p>Ensure that both systems draw vendor data from the same common source to prevent recurrences of such discrepancies;</p> <p>Adopt the same naming convention for vendors across organizational functions, processes and systems; and</p>	Yes	<p>Previously, bidders were submitting proposals without a W-9 form, and DBA's (doing business as) names were often provided, and subsequently captured, as a part of the proposal process. As 02/01/2020, we have updated this process such that, bidders are now required to complete a W-9 certification as a part of the solicitation process. To remedy the issue, Procurement is now requiring vendors to complete a Self-Certification document verifying that the information provided on the W9 form is accurate. This information is</p>	03/31/2020	<p>Internal Audit accepts Management's response</p>

Summarized Observation Risk Rating	Management Agreement with Observation (Yes/ No)	Internal Audit Recommendation Summary	Accept IA Recommendation (Yes/ No)	Management's Response to IA Recommendation	Estimated Date of Implementation (Month/Year)	Internal Audit Comments on Management Response
<p>NEST contract number is saved in NetSuite – although Management contends that this can be attributed to past and superseded procedures during which (i) NEST contract document soft-copies were attached to the NetSuite purchase orders (as opposed to inputting the NEST contract numbers), and (ii) contracts valued below \$20,000 were not captured in NEST;</p> <p>Approximately 4% of the contract numbers saved in NetSuite have been subject to user / typographical errors during manual entry or other inaccuracies. And within this share, less than half of these erroneous contract numbers would be apparently mismatched to unrelated vendors in NEST.</p> <p>Of the contract numbers in NetSuite that do match to the correct vendors in NEST, only 18% of the respective vendor names are identical (i.e., without</p>		<p>Complete integration of both systems as soon as practicable.</p>		<p>collected during the solicitation process.</p> <p>NetSuite uses the legal name for vendors and Procurement will adopt for same naming convention for vendors across the organization using the legal name as indicated on W-9 form.</p> <p>As the system of record, NEST is the central repository for contract documents. Contracts are not housed in NetSuite, however, every transaction in the NetSuite system is linked to an ERP contract number, and other supporting documentation, for reference at any point during the payment process. The organization is fully aware of the integration issues between NEST and</p>	<p>10/01/2021</p>	

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<p>any variations) across both systems.</p> <p>In some cases, the vendor names stored internally refer to a business entity's related parties - such as a business owner or joint venture partner, as opposed to the entity itself.</p> <p>Limited NetSuite Access to Contract Documents: While NetSuite maintains NEST contract numbers for an estimated 80% of purchase orders, NetSuite users do not necessarily have access, from within that application, to view or refer to documents pertaining to all contracts (which are currently housed in NEST) while processing related transactions.</p> <p>Risk Rating: (b) (5)</p>				<p>NetSuite and agrees that the procurement system needs to be more robust in order to meet the organization's needs and needs to be integrated to the financial system (NetSuite). Procurement is currently working with its stakeholders to help develop the requirements for a new system, which we expect to include on the FY 2021 schedule of major IT projects. The current NEST contract expires September 2021. With the time remaining on the current contract, we are doing our due diligence to ensure that we find a system that encompasses all of the organizational procurement needs and can be integrated with NetSuite. While the goal is to have the systems integrated by October 2021, our contingency</p>		

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				<p>plan would be to utilize the 6-month option in the current contract to provide any additional time needed to implement the new system. In the meantime, we have implemented controls to mitigate the lack of integration between the two systems. The NEST system has a search functionality by name and contract number. Finance ensures that the contract number in NetSuite matches the contract number in NEST. If the contract numbers do not match, the reviewer will search by vendor name to identify the correct contract and will make the appropriate corrections. so that all payments are supported by the correct contract documents.</p>		

Summarized Observation Risk Rating	Management Agreement with Observation (Yes/ No)	Internal Audit Recommendation Summary	Accept IA Recommendation (Yes/ No)	Management's Response to IA Recommendation	Estimated Date of Implementation (Month/Year)	Internal Audit Comments on Management Response
<p>Observation 2</p> <p>UltiPro to CIGNA (Medical / Dental Enrollees): An interface between UltiPro (HR and Payroll application of FMS) and CIGNA (external benefits provider) was not in place at the time of this review to set up medical / dental enrollees. The enrollee data are being manually input to CIGNA's online database (thereby increasing the risk of introducing errors in the transactions or related accounting) and the corresponding deductions are then created in UltiPro for payroll processing.</p> <p>Risk Rating: (b) (5)</p>	<p>Yes</p>	<p>Recommendation 2</p> <p>Internal Audit recommends that Management implement a fully tested and validated interface to CIGNA as soon as possible.</p>	<p>Yes</p>	<p>The interface was initially established in 2017 post WeConnect implementation. As expected, the file has been taken out of production intermittently to fix bugs and glitches. The file was recently taken out of production to remedy a few errors regarding terminated staff members and to update the file for 2020 open enrollment. The CIGNA medical/dental file feed has been validated (post-open enrollment) and all known errors have been fixed. We expect to have the file back in production by the end of FY20 Q2.</p>	<p>3/31/2020</p>	<p>Internal Audit accepts Management's response</p>

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<p>Observation 3 - ACH File Handling:</p> <p>The Corporation's NetSuite / AvidXchange system produces an ACH file (in ASCII format) for submission to Bank of America (BoA) in connection with the batch processing of payments. This file is not transmitted directly to BoA by the system; rather, the process depends on a semi-manual step in which Finance staff log on to the BoA web portal and identify the ACH file to be uploaded prior to transmission and BoA execution of payment.</p> <p>However, the fact that there is a (b) (5) inherently introduces some exposure to (b) (5). It should be noted that this risk is not unique to the Corporation;</p>	<p>Yes</p>	<p>Recommendation 3</p> <p>Given that BoA currently offers little in the way of (b) (5), Internal Audit recommends that Management procedurally (b) (5) to minimize any potential risks of (b) (5) (b) (5).</p> <p>We also recommend that management explore the feasibility of (b) (5) as a long-term solution.</p>	<p>Yes</p>	<p>Finance works with Gartner-Finance to stay on top of industry trends and best practices. We reached out to Gartner on this issue, and they provided a document with industry standard for risk mitigation from Automated Clearing House. In reviewing the document, we found that our current process meets all of the standards recommended, including:</p> <p>ACH Files are downloaded and uploaded through an encrypted digital certificate provided by (b) (5) (b) (5) is needed to access any files on (b) (5)</p>	<p>9/30/2020</p>	<p>Internal Audit accepts Management's response</p>

Summarized Observation Risk Rating	Management Agreement with Observation (Yes/ No)	Internal Audit Recommendation Summary	Accept IA Recommendation (Yes/ No)	Management's Response to IA Recommendation	Estimated Date of Implementation (Month/Year)	Internal Audit Comments on Management Response
<p>rather, it is faced by many BoA customers because of this (b) (5) made available to them. This matter takes on greater importance given the increased risk of Cyber scams that the financial industry has highlighted over the past few years.</p> <p>Risk Rating: (b) (5)</p>				<p>ACH Origination can only be performed through dual control</p> <p>A batch cannot be released by the same person who created it</p> <p>Downloaded files and database maintained on a (b) (5)</p> <p>At the same time, we reached out to Bank of America to find out how other customers handle this issue. Bank of America indicated that the majority of their customers use (b) (5), but they do have a smaller number of clients who (b) (5). They requested some information about our system requirements, which they are sharing with their IT department</p>		

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				<p>and we will continue to pursue this option.</p> <p>In the meantime, we will make every effort to meet the (b) (5) [REDACTED]. In recent check runs, we have been able to successfully (b) (5) [REDACTED]. It is possible that situations could occur that prevent this, such as (b) (5) [REDACTED] or other. In those cases, we will document the situation and provide (b) (5) [REDACTED], as part of the check run check-list that we currently maintain for each check run.</p>		

Risk Rating Legend

Risk Rating: High

A serious weakness which significantly impacts the Corporation from achieving its corporate objectives, financial results, statutory obligations or that may otherwise impair the Corporation's reputation.

Risk Rating: Moderate

A control weakness which could potentially undermine the effectiveness of the existing system of internal controls and/or operational efficiency, integrity of reporting and should therefore be addressed.

Risk Rating: Low

A weakness identified which does not seriously detract from the system of internal control and or operational effectiveness/efficiency, integrity of reporting but which should nonetheless be addressed by management.

Management Responses to The Audit Review of: FMS & Interfaces (Nexonia Application)		
# Of Responses	Response	Recommendation #
3	Agreement with the recommendation(s)	3
	Disagreement with the recommendation(s)	

Background:

At the beginning of Fiscal Year 2017, the Corporation embarked on the simultaneous implementation of a collection of eight applications², originally branded “WeConnect,” but now referred to as “FMS” (Financial Management Systems). The objective was to have an integration of the core business processes of the organization which included finance, human resources, grant making and budgeting amongst others. This was done to replace the PeopleSoft system that was then in place with FMS. Internal Audit has since reported on a number of FMS issues and challenges - both at the time of implementation and subsequently in February 2018 through an Independent Verification & Validation (IV&V) report prepared by Protiviti. Over the course of these three years, the Corporation has invested significant effort and time in order to reliably deliver an adequate and stable level of functionality.

The FMS & Interfaces project was originally planned for FY 2018 to obtain assurance that integration and data interfaces between the underlying systems are supported by appropriate controls³. In order to facilitate the audit and appropriately identify potential functionality gaps, Internal Audit had requested that IT&S provide an Integration Roadmap. Since completion of this Roadmap was not anticipated until Q2FY19, this project was deferred to FY 2019.

Objective:

The objectives of this review comprised the following:

- To assess the extent to which the FMS applications and interfaces currently satisfy the Corporation’s business needs are supported by appropriate controls; and
- To verify the Corporation’s adherence to applicable policies (e.g., Standard Operating Procedure No. 103: “IT Project Governance”) to-date in its activities to implement and improve FMS.

Scope:

The scope of this review included the following:

- FMS applications and related interfaces;
- Related issues or problems identified to date and their resolution status; and
- Management compliance of FMS-related activities against applicable policies.

However, to avoid duplication in reported findings, any observations focused exclusively on the NEST application (used by Procurement) will fall outside the scope of this review and be included under a separate audit project. Internal Audit will be conducting a review exclusively on the NEST procurement application which will be submitted in a subsequent report.

² The FMS system comprises eight applications consisting of the following: **NetSuite** (financial modules – General ledger, accounts payable, vendor master file, etc.); **UltiPro** (Human Resources and Payroll), **Adaptive Insights** (budgeting and reporting), **Nexonia** (expense reporting), **AvidXchange** (Payment processing), **Pyango** (inbound grants) and **FLUXX** (grant-making and payments) and **ASC NEST** (procurement / data repository).

³ The Protiviti report identified, amongst other issues, that interfaces between the underlying systems were lacking at the time.

Methodology:

In order to conduct this audit review, we performed the following procedures:

- Compiled a list of FMS application and interface issues and requests identified to date, across all categories / subcategories;
- Formulated and distributed to IT&S a diagnostic questionnaire (and subsequently follow-up questions) on the current status of applications and related interfaces;
- Reviewed logs of identified issues pertaining to FMS and their status of resolution;
- Assessed information security aspects (e.g., confidentiality, integrity and availability) of FMS modules / systems, and particularly its integration / interfaces;
- Conducted interviews with a sample of FMS clients;
- Verified accuracy of information and collected supporting evidence;
- Assessed the compliance of activities to enhance FMS to the Corporation's applicable policies and procedures;

Following are the observations and recommendations that resulted from our review.

Observations and Recommendations:

As mentioned above, any and all observations that pertain *exclusively* to the NEST component of FMS will be presented in a separate audit report focused on that application.

Observation 1 – Interfaces and Data Integrity / NetSuite to NEST:

We observed a few integration and data integrity gaps of mention in FMS, including:

- **Limited Integration between NetSuite and NEST in terms of Vendor Data pertaining to Contracts⁴:**
 - Purchase orders/Contracts in systems should match as they flow through multiple applications in the production stages. A total estimate of 20% (i.e., 157 from a sample of 758) of purchase orders / contracts saved in NetSuite could not be readily matched to their corresponding contracts in NEST based on their respective contract numbers⁵, reflecting a *data integrity*⁶ gap. As subcategories within this 20%:

⁴ It should be noted that these contract numbers for purchase orders to date have been input only manually into NetSuite.

⁵ This contract number data is displayed in a field titled "CONTRACT NUMBER" in the NetSuite / Purchase Order screen.

⁶ In this context, data integrity (at any given time) would require consistency of data values in related fields across information systems and their respective databases.

- For an estimated 16% of purchase orders in NetSuite, no NEST contract number is saved in NetSuite⁷, although Management contends that this can be attributed to past and superseded procedures during which (i) NEST contract document soft-copies were attached to the NetSuite purchase orders (as opposed to inputting the NEST contract numbers), and (ii) contracts valued below \$20,000 were not captured in NEST.
- Approximately 4% of the contract numbers saved in NetSuite purchase orders have been subject to user / typographical errors during manual entry or other inaccuracies. And within this share, less than half of these inaccurate contract numbers would be apparently mismatched to unrelated vendors (see Figure 1, below) in NEST⁸;

Examples of Apparently Mismatched Vendors					
No.	Contract No. (per NetSuite)	PO	PO Date	Vendor Name (per NetSuite)	Vendor Name (per NEST)
1	CON1901653	PO6048	29-Jun-18	Ronald W Galvin, JR	Converge & Associates Consulting
2	CON1639182	PO6889	27-Sep-18	SB & Company, LLC.	JDM Consulting LLC (Janine McGregor)
3	CON1638860	PO8991	30-Jul-19	Keepers Inc	KForce
4	CON2053340	PO6898	28-Sep-18	Kenetic Productions, Inc.	Widmeyer Communications
5	CON2258060	PO8884	19-Jul-19	Safeguard Privacy Protection Services, Inc	Quench
6	CON2066994	PO7042	15-Oct-18	The Lindley Consulting Group LLC	Klenz Financial Counseling
7	CON1677559	PO7832	6-Feb-19	CIT	Capitol Office Solutions (COS) - Xerox
8	Con1670980	PO7846	6-Feb-19	Cogency Global Inc.	CliftonLarsonAllen
9	CON1730538	PO8113	14-Mar-19	Community Wealth Partners	Fiscal Management Associates
10	CON1638860	PO8216	29-Mar-19	Hirestrategy, Inc	KForce
11	CON2330151	PO8578	31-May-19	Jaclyn E Libowitz	Doris F. Roach

Figure 1 - Examples of Apparently Mismatched Vendors (NetSuite vs. NEST)

- Of the contract numbers in NetSuite that do match to the correct vendors in NEST, only 18% of the respective vendor names are identical (i.e., without any variations) across both systems – See Attachment 1.
 - In some cases, the vendor names stored internally refer to a business entity’s related parties - such as a business owner or joint venture partner, as opposed to the entity itself (see Figure 2, below);

⁷ In most of these cases, the contract number field in NetSuite / Purchase Order is populated with other data such as program name, vendor, contract name or invoice number.

⁸ Internal Audit has encountered no evidence that payments for these purchase orders were sent to the completely unrelated NEST entities to which the NetSuite contract numbers were matched.

Examples of Apparently Related Parties			
No.	Contract No. (per NetSuite)	Vendor Name (per NetSuite)	Vendor Name (per NEST)
1	CON2100611	ANNE B GASS	ABG Consulting
2	CON2163679	Saphira M Baker	COMMUNITAS CONSULTING
3	CON2302946	Sheila Squier	SASquier Consulting
4	CON1638865	The Creative Group	Robert Half
5	CON2085439	Vincent J Viola	Birch Island Real Estate, LLC
6	CON2192423	Melissa Levy	Community Roots, LLC
7	CON2246979	Julian A Gonzalez	Hearsay Interpreting Services
8	CON2153111	Houston First Corporation	Georgia R. Brown Convention Center

Figure 2 - Examples of Apparently Related Parties

- **Limited NetSuite Access to Contract Documents:** While NetSuite maintains NEST contract numbers for an estimated 80% of purchase orders, NetSuite users do not necessarily have access, from within that application, to view or refer to documents pertaining to all contracts (which are currently housed in NEST) while processing related transactions⁹.

Recommendation 1:

Internal Audit recommends that Management:

- Resolve the vendor name discrepancies between NetSuite and NEST;
- Ensure that both systems draw vendor data from the same common source to prevent recurrences of such discrepancies;
- Adopt the same naming convention for vendors across organization functions, processes and systems; and
- Complete integration of NetSuite and the procurement system as soon as feasibly practicable.

Observation 2 – UltiPro to CIGNA (Medical / Dental Enrollees):

Integration of systems or applications facilitates organizational efficiency through automation which improves staff productivity. An interface between UltiPro (HR and Payroll application of FMS) and CIGNA (external benefits provider) was not in place at the time of this review to set up medical / dental enrollees. The enrollee data are being manually input to CIGNA’s online database (thereby increasing the risk of introducing potential human errors in the transactions or related accounting) and the corresponding deductions are then created in UltiPro for payroll processing¹⁰. Non integrated systems can result in wasted productivity and a lack of real time visibility.

⁹ In some (but not all) cases, NetSuite users will save in that system copies of contract documents that originate from NEST.

¹⁰ Management states that it is currently in the process of testing the interface for UltiPro and CIGNA for Medical / Dental Enrollees interface and that it anticipates that the file feed will be in production by 11/30/2019.

Recommendation 2:

Internal Audit recommends that Management implement a fully tested and validated interface to CIGNA as soon as possible. Research has shown that integrated systems can improve financial processing by up to 50%.

Observation 3 - ACH File Handling: The Corporation's NetSuite / AvidXchange system produces an (b) (5) Bank of America (BoA) in connection (b) (5). This (b) (5) BoA by the system; rather, the process (b) (5)

(b) (5) However, the fact that there is (b) (5) (b) (5). It should also be noted that this risk is not unique to the Corporation; rather, it is faced by many BoA customers (b) (5) (b) (5). This matter takes on greater importance given the increased risk of cyber scams that the financial industry has highlighted over the past few years¹¹.

Recommendation 3:

Given that BoA currently offers little in the way of (b) (5) (b) (5), Internal Audit recommends that Management procedurally ensure that (b) (5) (b) (5); and suggests (b) (5) (b) (5) minimize any potential risks of file tampering.

We also recommend that management explore the feasibility of automating this process with BoA as a long-term solution.

Conclusion:

Management has made substantial progress on FMS since its implementation at the beginning of FY 2017, however some areas still deserve attention, as identified in our report. FMS has been substantially stabilized in terms of functionality and has had a few minor system disruptions - which occur every now and then - and have been appropriately attended to by Management. The frequency of these refinements has decreased for most of the individual applications.

In conclusion, there are indications that the management of administrative processes is being constrained by limited integration of systems in the areas identified. This is more evident in the procurement application known as NEST, for which a subsequent audit report will be produced.

¹¹ This increased risk was triggered by (b) (5) (b) (5).

A comprehensive IT&S RoadMap that would show where the Corporation plans to be in the next 3-5 years would greatly facilitate, strategically; IT resource planning. As earlier indicated an integrated ERP system should be the long-term objective of the Corporation as a result of the benefits to be derived: Organizational efficiency resulting in higher productivity; Improved visibility for more informed decisions due to having information in real time; doing away with the challenges of disjointed business processes.

Attachment 1

Variations in Vendor Names Across Systems (Examples)			
No.	Contract No. (per NetSuite)	Vendor Name (per NetSuite)	Vendor Name (per NEST)
1	CON2066994	Adrian Klenz dba Klenz Financial Counseling, L.L.C	Klenz Financial Counseling
2	CON2053537	Advanced Software Systems, Inc. DBA ASSYST	Assyst
3	CON2377007	AEG Management Los Angeles Convention Center	AEG Management LACC, LLC
4	CON2151357	Al J Schneider Company/ dba Galt House Hotel	Galt House Hotel
5	CON2087392	Alan James Arthur	Alan Arthur
6	Con1638627	Allegis Group Holdings, INC. dba Aston Carter, Inc	Allegis Group Holdings Inc.
7	CON1738176	American International Distribution Corporation	AIDC
8	CON2080759	Ann V Dipetta	Ann DiPetta dba ADR Consulting
9	CON2380101	Anthem Video Production LLC	Anthem Video
10	CON2153782	Ashford 1369 Hospitality, LLC-AC Hotel San Juan C	AC Hotel by Marriot San Juan
11	CON2263182	AT&T Mobility LLC	AT&T
12	CON1754083	Audio Visual Production Group , LLC	AVPG
13	CON1972916	August Schell Enterprises, Inc.	August Schell
14	CON1901686	Autumn Melody Lubin	Autumn Lubin dba Yellow Wood Pathways
15	CON1733858	AvidXchange, Inc.	Piracle, Inc. (AvidXchange)
16	CON1901736	BEYONDhec, Inc	BEYOND Housing Education and Consulting
17	CON2200300	Bigelow Square LLC DBA Doubletree Hotel & Suit	DoubleTree Hotel & Suite Pittsburgh Down
18	CON2276970	City of Cleveland	Cleveland Public Auditorium and Conferen
19	CON1733752	Commonwealth of Kentucky/Kentucky Internatic	Kentucky International Convention Center
20	CON2112323	Dell Technologies Inc	Dell, Inc
21	CON2361916	DLT Solutions LLC	DLT
22	CON2273255	DXC Technology Services LLC	DXC Technology
23	CON2272549	Edward Woods DBA Terrapin Systems LLC	TerpSys
24	CON2150876	ENQUIRE, INC	Enquire Research - Debra Dahab
25	CON2367486	EVEN Real Estate Holding LLC -Even Hotel Brookly	Even Hotel
26	CON2295479	Guided	GUIDED PRODUCTS
27	CON2246362	Hilton Chicago O'Hare Lessee, LLC	Hilton Chicago O'Hare Airport Hotel
28	CON1901668	I Squared Community Development Consulting, L	I2 Community Development Consulting
29	CON1638286	International Data Base Corp DBA Bidnet	ASC Networks Inc
30	CON2274770	Iron Mountain Off-Site	Iron Mountain
31	CON2100799	Kate Adams Consulting	Kathleen Adams
32	CON1638860	KFORCE PROFESSIONAL STAFFING	KForce
33	CON2080785	Marc R Williams	HomeMarc Consulting
34	CON2163675	Margaret H Kelly	Margo Kelly
35	CON2080773	Margaret Olive	Margaret "Peggy" Olive
36	con1722005	MITCHELL & TITUS, LLP	Mitchell Titus
37	CON1670750	Oracle America, Inc.	Netsuite
38	CON2100997	Pamela DeWys-Askew	Pam Askew dba WC SMith
39	CON2151376	RB Seelbach Building LLC dba Seelbach Louisville	The Seelbach Hilton Hotel
40	CON2195015	Reed & Associates CPA's Inc.	Reed & Associates
41	CON1658074	SABA Software formerly Halogen Software Inc.	Halogen Software, Inc
42	CON1731566	Salesforce.org	Sales Force
43	CON2219916	SHI International Corp.	SHI
44	CON2173124	Sports And Exhibition Authority Of Pittsburgh An	SMG-David L. Lawrence Convention Center
45	CON2157412	Thomson Reuters (Tax & Accounting), Inc.	Thomson Reuters
46	CON2076923	Turning Point Initiatives, DBA Center for Equity & CEI	
47	CON1699440	Wolters Kluwer Financial Services, Inc.	Wolters Kluwer
48	CON1677559	Xerox Corporation dba Xerox Financial Services L	Capitol Office Solutions (COS) - Xerox
49	CON1666199	Yoodle LLC	Yoodle, Inc.
50	CON2295193	Zoom Video Communications, Inc.	Zoom