

MANAGEMENT LETTER
AUD-FM-IB-14-15

To the Board of Governors and the Inspector General of the Broadcasting Board of Governors:

Kearney & Company, P.C. (referred to as “we” hereafter), has audited the consolidated financial statements of the Broadcasting Board of Governors (BBG) as of and for the year ended September 30, 2013, and has issued our report thereon dated December 14, 2013.¹ In planning and performing our audit of BBG’s consolidated financial statements, we considered BBG’s internal control over financial reporting and BBG’s compliance with certain provisions of laws, regulations, contracts, and grant agreements. Our auditing procedures were designed for the purpose of expressing an opinion on the consolidated financial statements and not to provide assurances on internal control or compliance. Accordingly, we do not express an opinion on the effectiveness of BBG’s internal control over financial reporting or on BBG’s compliance with certain provisions of laws, regulations, contracts, and grant agreements.

During our audit, we noted certain matters related to internal control over financial reporting that we considered to be material weaknesses or significant deficiencies and certain matters relating to compliance that we considered to be reportable under auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Bulletin No. 14-02, *Audit Requirements for Federal Financial Statements*. These items are not repeated in this letter, as they are explained in detail in our report on BBG’s FY 2013 financial statements.

Our procedures were designed primarily to enable us to form an opinion on BBG’s consolidated financial statements and therefore may not have identified all internal control weaknesses and instances of noncompliance that may exist. Although not considered to be material weaknesses, significant deficiencies, or reportable instances of noncompliance, we noted certain other matters involving internal control, operations, and compliance. These findings and recommendations, which are summarized in Appendix A, are intended to assist BBG in strengthening internal control and improving operating efficiencies.

We appreciate the courteous and professional assistance provided by BBG personnel during our audit. These findings and recommendations have been discussed with appropriate BBG officials. Comments from BBG’s management on this report are presented as Appendix B.

¹ *Independent Auditor’s Report on the Broadcasting Board of Governors 2013 Financial Statements* (AUD-FM-IB-14-14, Dec. 2013).



This letter is intended solely for the information and use of BBG management, those charged with governance, and others within BBG and the Office of Inspector General and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in blue ink that reads "Kearney & Company". The signature is written in a cursive, flowing style.

Alexandria, Virginia
March 19, 2014

MANAGEMENT LETTER COMMENTS

COMMENTS REPEATED FROM PRIOR YEAR

During the audit of the Broadcasting Board of Governors (BBG) FY 2012 financial statements, a predecessor auditor identified matters that were reported in an internal control report¹ and a management letter.² During the audit of the FY 2013 financial statements, Kearney & Company, P.C. (referred to as “we” hereafter) assessed the status of the deficiencies reported by the predecessor auditor. The severity of one issue reported in the FY 2012 internal control report related to Foreign Service National (FSN) after-employment benefits had decreased and is included in the management letter rather than the FY 2013 report on internal control. Three issues from the FY 2012 management letter remained open and are updated with information obtained during the audit of BBG’s FY 2013 financial statements.

I. Fund Balance with Treasury

Reconciliation of Transactions Recorded in Suspense Accounts

A suspense account is a temporary account used by agencies to record transactions with discrepancies until a determination is made on the proper disposition of the transaction. For instance, BBG will record a credit card transaction in a suspense account until the transaction is matched to the related obligation. The Department of the Treasury (Treasury) allows entities with a justifiable business need to use suspense accounts as a temporary holding place for transactions; however, the transactions should be cleared within 60 days.

We found that BBG had recorded transactions in suspense account F3875 that had not been researched and resolved within 60 days. As of June 30, 2013, \$1,036,383 in suspense account transactions had been unresolved for more than 60 days. Of these transactions, \$639,525 related to transactions from FY 2012 or earlier.

BBG’s process to research and resolve routine amounts recorded to the suspense account in the current year appears to be designed effectively. However, it is a manual process, and there are limited personnel with the ability to perform this task, leading to delays in execution. Additionally, balances from prior years require extensive research to effectively determine the appropriate treatment. BBG officials stated that they were unable to fully reconcile and clear older suspense account balances due to resource limitations.

Failure to resolve suspense account activity timely could affect BBG’s ability to effectively monitor budget execution and accurately measure the full cost of its programs. Untimely suspense account reconciliations could also result in erroneous financial statements.

¹ *Independent Auditor’s Report on the Broadcasting Board of Governors 2012 and 2011 Financial Statements* (AUD-FM-IB-13-12, Nov. 2012).

² *Management Letter Related to the Audit of the Broadcasting Board of Governors 2012 and 2011 Financial Statements* (AUD-FM-IB-13-13, Feb. 2013).

Recommendation:

We recommend that BBG

- Devote resources, as available, to research and resolve suspense account transactions that are more than 60 days old.
- Develop a reasonable methodology to effectively “write-off” amounts included in a suspense account for more than 5 years by transferring the transactions to non-suspense accounts.

II. Payroll**Maintenance of Time and Attendance Documentation**

BBG’s Civil Service and Foreign Service Officers are paid by Defense Finance and Accounting Services. These payments are made based upon time and attendance (T&A) information input by BBG officials into Defense Finance and Accounting Services’ payroll system. Each employee prepares a timesheet and confirms that the T&A information, including leave taken, is accurate for the current pay period. Once the timesheet is signed by the employee, the T&A Supervisor reviews each timesheet and certifies that it is accurate. Once certified, Timekeepers enter the data into the payroll system.

We selected a sample of 78 employees who were paid between October 1, 2012, and June 30, 2013. For each employee, we requested that BBG provide the approved timesheet to support salary payments. In 11 of 78 (14 percent) instances, BBG was unable to provide evidence that a T&A Supervisor had approved the employee’s timesheet.

We found that BBG did not sufficiently maintain timesheets. In addition, we found that BBG Timekeepers did not consistently ensure that timesheets were approved by T&A Supervisors prior to entering T&A information into the payroll system. We noted that in FY 2013 BBG conducted refresher training for all domestic employees, T&A Supervisors, and Timekeepers. During this training, BBG’s payroll personnel stressed the importance of T&A Supervisor approval of time records. Nine of 11 errors identified had occurred prior to the refresher training.

Failure to properly approve timesheets increases the risk that employees will be compensated for hours not worked or annual or sick leave will not be properly reported.

Recommendation:

We recommend that BBG

- Strengthen controls over time and attendance reporting by making timekeeping refresher training required annually.

- Place increased emphasis on the role of the Timekeepers, stressing the importance of following up when approval documentation is not provided.
- Continue to perform periodic internal reviews of timesheets to ensure timesheets are being prepared in accordance with policies and procedures.

III. After-Employment Benefit Liabilities

Oversight of Foreign Service National After-Employment Benefits

Based on local employment laws and prevailing wage practices, BBG is required to provide some FSN employees at overseas posts with after-employment benefits through a variety of arrangements, including annuity-based defined benefit retirement plans, defined contribution retirement plans, lump-sum retirement payments, and lump-sum separation benefits to FSNs who voluntarily resign or otherwise leave the workplace. The FSN benefits are described in local compensation plans that govern all FSNs at a U.S. mission and are, by law, established by the Department of State (Department).

During FY 2013, BBG had approximately 300 FSN employees at 23 posts that offered some type of after-employment benefits. The Department, or a third-party plan administrator, makes the required after-employment payments to the FSN employees on behalf of BBG; however, BBG is responsible for making contributions to the individual plans and recognizing the required financial information on its financial statements.

We found that BBG did not have a plan to sufficiently report financial information related to the FSN after-employment benefit plans in its annual financial statements. Specifically, we noted omissions or shortcomings in BBG's FY 2012 financial reporting of annuity-based defined benefit plans, defined contribution plans, and lump sum voluntary severance and retirement benefits. After we communicated information on this deficiency to BBG management, we worked with the Department to have the Department provide relevant information on FSN after-employment benefits to BBG. BBG used the data from the Department to more accurately report FSN after-employment information in its FY 2013 financial statements.

BBG did not have a comprehensive understanding of the after-employment benefits offered to its FSN employees or the impact of the benefits on its financial statements. We found that BBG did not have sufficient monitoring and oversight controls relating to after-employment benefits. For instance, BBG did not maintain a comprehensive list of FSN after-employment benefit plans by post. In addition to the financial reporting deficiencies, BBG did not sufficiently monitor the after-employment benefits or assess the sufficiency of the funding for these plans.

Although BBG was able to leverage information from the Department to improve its FY 2013 reporting of FSN after-employment benefits, the processes performed were informal, untimely, and susceptible to human error. In addition, the lack of oversight related to FSN after-employment benefits may result in funding shortfalls.

Recommendation:

We recommend that BBG strengthen controls to ensure Foreign Service National (FSN) after-employment benefits are effectively managed and accurately reflected in the financial statements. Specifically, BBG should

- Develop, confirm, and maintain a complete inventory of after-employment benefits by post.
- Formalize the process used to obtain estimates and other required data from the Department of State related to lump sum voluntary severance and retirement plans.
- Expand oversight of FSN after-employment plans to ensure that plans are adequately funded and monitored.

IV. Legal Contingencies**Accounting for Contingent Liabilities**

Federal agencies are responsible for recognizing liabilities for legal contingencies that are considered to have a probable and measurable future outflow of government resources. Contingent liabilities are reduced when an agency no longer has a probable and measurable contingency or when payments are made related to the liability.

As of September 30, 2012, BBG had made settlement payments in the amount of \$3.8 million related to a judgment against BBG. BBG did not reduce its contingent liability balance by the amount of the settlement payments during FY 2012. In FY 2013, BBG reduced the contingent liability amount by approximately \$2.3 million because Treasury's Judgment Fund accepted responsibility for this portion of the award payment. However, an additional \$1.5 million continued to be reported as a liability, even though funds had already been expended.

BBG was required to deposit funds into claimants' Thrift Savings Plan (TSP) accounts. Because the Judgment Fund cannot make deposits directly into TSP, TSP took funds from a BBG account. BBG will need to obtain reimbursement from the Judgment Fund for the expended funds. BBG's policy was that it would not reduce the contingent liability amount until it had requested reimbursement from the Judgment Fund and the Judgment Fund had acknowledged it had accepted the liability.

As a result of BBG's processing of contingent liabilities, this line item was overstated in BBG's financial statements. In addition, the fund from which claims had been paid had a negative balance, indicating a potential Antideficiency Act violation.

Recommendation:

We recommend that BBG

- Revise the procedures for recording transactions related to contingent liabilities to reduce the liability once payments are made.
- Take appropriate corrective action on any potential violation of the Antideficiency Act.

NEWLY IDENTIFIED COMMENTS

During the audit of BBG's FY 2013 financial statements, some additional matters came to our attention that had not been previously reported.

V. Financial Reporting**Presentation of the Statement of Net Cost**

One of the statements that an agency is required to prepare annually is the statement of net cost (SNC). The main purpose of the SNC is to provide an understanding of the net costs of each organization and each program that the government supports. Another important purpose for the statement is to provide gross and net cost information that can be related to the amounts of outputs and outcomes for the programs. Therefore, the SNC should present amounts paid, the consumption of other assets, and the incurrence of liabilities as a result of rendering services or carrying out other operating activities.

BBG has one primary strategic goal that is accomplished through four principal performance goals. We found that BBG did not present its SNC by the performance goals described in its Strategic Plan, as required. Instead, BBG presented its SNC as an allocation of expenses and revenues to its broadcasting entities.

BBG did not have a control in place to ensure that the financial information and disclosures in its financial statements were in compliance with the requirements of OMB Circular No. A-136, *Financial Reporting Requirements*. Further, BBG did not have a cost accounting methodology in place to track costs and revenues by principal performance goals. In addition, BBG did not obtain sufficient information from grantees to determine the amount of funding used by the grantees in support of each BBG performance goal.

Because BBG did not present the SNC by the major programs related to its goals, BBG was not in compliance with the requirements of OMB Circular No. A-136. Without a break-out of net cost by major goal, users of BBG's financial statements will be unable to obtain the necessary information to analyze and interpret the total cost of each of BBG's major programs against the output of each program. This information is essential for determining the cost effectiveness of its programs.

Recommendation:

We recommend that BBG

- Revise the presentation of its Statement of Net Cost to show the net cost of operations by the major programs related to its major goals.
- Design and implement an internal control, such as an Office of Management and Budget Circular No. A-136 checklist, to verify that its financial statements comply with all presentation requirements.
- Implement a cost accounting methodology to track and monitor costs and revenues by major program.
- Develop a process to obtain detailed transactional information from grantees, or a process to allocate grantee costs across major programs related to BBG's performance goals.

Preparation of the Statement of Budgetary Resources

The statement of budgetary resources (SBR) is a principal financial statement providing information about how budgetary resources are made available to BBG and the status of the budgetary resources at the end of the reporting period. The SBR is the only financial statement predominantly derived from an entity's budgetary general ledger in accordance with budgetary accounting rules. Information on the SBR should reconcile to budget execution information reported to the Treasury on Standard Forms 133, *Report on Budget Execution and Budgetary Resources*, and with information reported in the Budget of the United States Government to ensure the integrity of the numbers presented. BBG uses a Microsoft Excel workbook to crosswalk its budgetary general ledger balances to the individual lines of the SBR.

During the financial reporting process, we obtained the draft SBR from BBG and reperformed the compilation of the line items based on Treasury guidance. We found inaccurate balances in the draft FY 2013 SBR.

BBG's SBR Excel workbook included formula errors that were created as a result of budgetary adjustments made late in the financial reporting process. Specifically, BBG made an adjustment that caused certain formulas to extract amounts from incorrect accounts. BBG performed a high-level review of information included in the financial statements; however, the review did not identify the errors included in the draft version of SBR that we reviewed.

The manual process to prepare the SBR increases the risk of errors in BBG's financial statements. In addition, insufficient quality control procedures may lead to errors in financial statements going unnoticed by BBG.

Recommendation:

We recommend that BBG

- Develop and implement quality control procedures to ensure formulas included in the statement of budgetary resources workbook are correct, especially after adjustments are made.
- Develop and implement a process to review financial statements for compliance with Department of the Treasury crosswalks.

VI. Compliance with Laws and Regulations**Requirement for Financial Disclosure Reports**

Because senior government executives are vested with the public trust and hold positions with a high degree of decision-making authority, regulations exist to ensure that these individuals are objective and free of conflicts of interest. One requirement intended to ensure that government executives are free from conflicts is the submission of Financial Disclosure Reports.

We found that two of five BBG Board Members either had not filed a complete Financial Disclosure Report within mandated timeframes or had not provided additional requested information in a timely manner. One Board Member had multiple incomplete or missing Financial Disclosure Forms dating back to 2011.

BBG's Office of General Counsel (OGC) reviews Financial Disclosure Reports to verify that no conflicts of interest are noted and the forms are complete. If someone does not submit a form or if information is missing, OGC will contact the person to request additional information or clarification. We found that OGC maintained records of its reviews of Board Members' Financial Disclosure Reports and requests made to Board Members for additional information or clarification of information. OGC had also contacted the Office of Government Ethics to obtain additional guidance on actions to take when officials do not submit complete Financial Disclosure Reports.

Although OGC had documented its efforts to obtain complete and accurate Financial Disclosure Reports, it did not have a process in place to notify high-level BBG officials about missing or incomplete Financial Disclosure Reports so that those officials could assist in obtaining the required information. In addition, OGC did not maintain documentation to support conclusions on whether the missing or incomplete submissions were subject to late filing fees and were required to be reported to the Attorney General.

Improper filing of the Financial Disclosure Reports may lead to undisclosed and unresolved conflicts of interest, real or perceived, between a Board Member's official duties and private financial interests and relationships. Untimely and improper submissions may also leave the agency noncompliant with Federal regulations.

Recommendation:

We recommend that BBG

- Take appropriate action to ensure that the two delinquent Board Members file complete Financial Disclosure Forms.
- Develop a process for the Office of General Counsel to regularly report to the Chairman of the Board of Governors and to the Director of the International Broadcasting Bureau the names of BBG officials that have not provided a complete and approved Financial Disclosure Report.
- Ensure that conclusions reached regarding late filing fees and Attorney General notification are appropriate and based on supporting documentation.

STATUS OF PRIOR YEAR MANAGEMENT LETTER FINDINGS

The current status of findings reported in the management letter related to the audit of BBG’s FY 2012 financial statements is summarized in Table 1.

Table 1. Current Status of Prior Year Management Letter Findings

FY 2012 Management Letter Findings	FY 2013 Status
Personal Services Contractors Employment Taxes	Report on Compliance
American Payroll – Time and Attendance	Management Letter
Information Technology Security	Report on Internal Control
Reconciliation of Transactions Recorded in Suspense Accounts	Management Letter
Financial Reporting Process	Closed
Contingent Liabilities	Management Letter
Statement of Net Cost – Indirect Cost Allocation	Closed



Broadcasting Board of Governors

INTERNATIONAL BROADCASTING BUREAU

February 21, 2014

Mr. Norman P. Brown
Assistant Inspector General for Audits
Office of Inspector General
U.S. Department of State

Dear Mr. Brown:

This is in response to your request for comments on the draft management letter related to the audit of the Broadcasting Board of Governors' (BBG) 2013 financial statements. We have reviewed the observations and conclusions of the independent certified public accounting firm, Kearney & Company, P.C. (referred to as "Kearney" hereafter), and provide responses to each of the issues in the enclosure.

As noted in our correspondence of December 16, 2013 related to the financial audit, our goal is to support a financial platform that furthers the agency's complex global broadcasting operations and mission. The BBG is dedicated to addressing the findings noted and will continue its efforts to identify scarce agency resources to improve our financial management and internal controls.

Thank you for the opportunity to respond. If you have any questions, please feel free to contact Ms. Keli Chao, Director, IBB Office of Performance Review, at (202) 203-Redacted

Sincerely,

A handwritten signature in black ink, appearing to read "Leslie Hyland".

Leslie Hyland
Chief Financial Officer

Enclosure: As Stated

Enclosure**Broadcasting Board of Governors Response
Audit of FY 2013 Financial Statements**BBG Responses to the Audit Observations and Recommendations**I. Reconciliation of Transactions Recorded in Suspense Accounts**

Audit Recommendation: Kearney recommends that BBG

- Devote resources, as available, to research and resolve suspense account transactions that are more than 60 days old.
- Develop a reasonable methodology to effectively “write-off” amounts included in a suspense account for more than 5 years by transferring the transactions to non-suspense accounts.

BBG Response: The BBG concurs with this recommendation. During the past year, OCFO has focused its resources on developing and implementing a process to timely reconcile current year transactions and created a corrective action plan to resolve activities in prior years. As recommended by Kearney, OCFO will devote resources as available to reconcile and resolve differences from prior years, with a goal of effectively writing-off amounts older than five years

II. Maintenance of Time and Attendance Documentation

Audit Recommendation: Kearney recommends that BBG

- Strengthen controls over time and attendance reporting by making timekeeping refresher training required annually.
- Place increased emphasis on the role of the Timekeepers, stressing the importance of following up when approval documentation is not provided.
- Continue to perform periodic internal reviews of timesheets to ensure timesheets are being prepared in accordance with policies and procedures.

BBG Response: We concur with this recommendation. The OCFO will work to convert the refresher training for timekeepers and supervisors to on-line training, and request that the on-line course be required training for all timekeepers and supervisors to be completed annually. In addition, the agency will look at instituting periodic internal reviews to validate progress toward adherence to these requirements. Finally, the agency will explore ways to automate time and attendance, which will also strengthen controls over approvals and record keeping.

III. Oversight of Foreign Service National After-Employment Benefits

Audit Recommendation: Kearney recommends that BBG strengthen controls to ensure Foreign Service National (FSN) after-employment benefits are effectively managed and accurately reflected in the financial statements. Specifically, BBG should

- Develop, confirm, and maintain a complete inventory of after-employment benefits by post.
- Formalize the process used to obtain estimates and other required data from the Department of State related to lump sum voluntary severance and retirement plans.
- Expand oversight of FSN after-employment plans to ensure that plans are adequately funded and monitored.

BBG Response: We concur with this recommendation. The OCFO has already been in contact with the Department of State to discuss the process to obtain estimates and other required data related to lump sum voluntary severance and retirement plans. In addition, given the Department’s long experience in administering these programs, OCFO will seek to learn “best practices” from the Department in maintaining appropriate data and performing oversight as we seek to develop and implement an adequate process for estimating the liability of FSN after-employment benefits. As resources permit, OCFO will work with the Department and its actuaries to obtain the relevant data (methods, assumptions, values and amounts) for the different after-employment benefits plans and report on the BBG’s financial statements.

IV. Accounting for Contingent Liabilities

Audit Recommendation: Kearney recommends that BBG

- Revise the procedures for recording transactions related to contingent liabilities to reduce the liability once payments are made.
- Take appropriate corrective action on any potential violation of the Antideficiency Act.

BBG Response: The recommendations relate to a particular arrangement for a unique legal case and for which the payment of those claims followed the law applicable at that time. Given the unique nature and timing of actions from the parties involved (i.e., BBG, TSP, Judgment Fund) in the case, the BBG developed the current posting sequencing to better reflect the U.S. Standard General Ledger model of reducing contingent liabilities and recognizing imputed benefits concurrently for a litigation case that is ultimately paid from the Judgment Fund. Accordingly, the BBG does not expect to revise its procedures for reporting this particular contingent liability.

The BBG will work to submit and follow-up on the requested reimbursement from the Judgment Fund to ensure timely recognition and recording of transactions by all parties. This action will alleviate the timing differences surrounding various events: payments to claimants, reducing contingent liabilities, recognizing imputed benefits, and recording Judgment Fund reimbursement to replenish negative cash balance in BBG’s deposit fund X6276 - *Other Federal Payroll Withholding, Allotments*.

V. A – Presentation of the Statement of Net Cost

Audit Recommendation: Kearney recommends that BBG

- Revise the presentation of its Statement of Net Cost to show the net cost of operations by the major programs related to its major goals.
- Design and implement an internal control, such as an Office of Management and Budget Circular No. A-136 checklist, to verify that its financial statements comply with all presentation requirements.
- Implement a cost accounting methodology to track and monitor costs and revenues by major program.
- Develop a process to obtain detailed transactional information from grantees, or a process to allocate grantee costs across major programs related to BBG's performance goals.

BBG Response: We concur with this recommendation. In collaboration with all entities and grantees, the BBG will review and update its strategic plan as necessary for the Board of Governors' approval.

Based on the approved strategic direction, the OCFO's will work with key stakeholders to restructure the current coding structure that would allow for the mapping of costs and revenue to major programs and goals. We will keep OIG informed as we work toward full implementation of the recommendations and compliance with the A-136 presentation requirements.

V. B – Preparation of the Statement of Budgetary Resources

Audit Recommendation: Kearney recommends that BBG

- Develop and implement quality control procedures to ensure formulas included in the statement of budgetary resources workbook are correct, especially after adjustments are made.
- Develop and implement a process to review financial statements for compliance with Department of the Treasury crosswalks.

BBG Response: We concur with this recommendation. Vacancies in key positions and non-integration of various workbooks hampered the OCFO ability to perform effective quality control reviews of the financial statements. As we work to complete the full implementation of financial statements production directly from Momentum, the OCFO will seek to automate the linkage and integration of separate workbooks used in preparing the statement of budgetary resources, the complete set of financial statements and notes, and the "print ready" version for BBG Performance and Accountability Report publication. These measures which include the necessary edit checks will alleviate some of the typical errors encountered.

VI. Requirement for Financial Disclosure Reports

Audit Recommendation: Kearney recommends that BBG

- Take appropriate action to ensure that the two delinquent Board members file complete Financial Disclosure Forms.
- Develop a process for the Office of General Counsel to regularly report to the Chairman of the Board of Governors and to the Director of the International Broadcasting Bureau the names of BBG officials that have not provided a complete and approved Financial Disclosure Report.
- Ensure that conclusions reached regarding late filing fees and Attorney General notification are appropriate and based on supporting documentation.

BBG Response: The agency notes that the two Board members who did not file their Financial Disclosure Reports within the mandated timeframes did file them within three days of the passage of their filing deadlines. Therefore, their submissions were within the 30-day grace period established by the Office of Government Ethics and no delinquency notification letters or mandatory late fees were required.

One member's form was complete when filed and was never "delinquent" as it was properly received within the 30-day grace period.

Regarding the sole member's delinquent forms, the Office of the General Counsel (OGC) has since received this member's 2011 form and has actively engaged the BBG Chairman to resolve outstanding issues with the member's remaining forms.

The agency concurs that the proper and timely submission of accurate and complete Financial Disclosure Reports is of critical importance to ensuring compliance with Federal ethics rules and to maintaining a strong culture of ethical behavior within the agency. Accordingly, OGC is already in the process of drafting proposed written procedures for providing notification to the Board in the case of financial disclosure non-compliance by a Governor, as recommended by Kearney.