Audit of the Computer Support Services Work Order Contracts

Audit #99-26

Prepared by
Office of Inspector General

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Re: Final Report-Audit of Computer
Support Services Work Order Contracts,
Audit #99-26

This audit was performed pursuant to the Inspector General's authority set forth in Chapter 20.055, F.S. The audit focused on ensuring that the work order process for computer service contracts is being followed in line with the approval of the Governing Board and is being used as presented with adequate controls over vendor activities and cost. This report was prepared by John T. Lynch.

Sincerely,

Allen Vann
Inspector General

AV/jl
Enclosure

c: Frank Finch
   James E. Blount
   Jock Merriam

TABLE OF CONTENTS

INTRODUCTION

On September 30, 1999 the District's Chief Information Office requested that the District's Inspector General review current work order contracts for computer support services.

The District has used work order contracts for computer support services since 1990. The work order process provides fast turnaround on requests for computer expertise and manpower to augment in-house capability. A qualified list of vendors is developed through a Request for Proposal (RFP) process. The current list of qualified vendors was established with RFP number C-9400. The solicitation resulted in establishing a list of thirty-five (35) pre-qualified vendors in effect for a three-year period. The contract limits each vendor to a maximum of $100,000 in aggregate work orders per fiscal year.

RFP C-9400 was issued on September 17, 1997. Of the 644 notices sent out only thirty-eight (38) expressions of interest were received. The responses were scored by a "Qualified Vendor List Selection Committee" made up of four District staff members representing three departments. Thirty-five (35) vendors were selected. The history of the work order process for computer support services, the cost of the program, and the list of proposed vendors were presented to the District's Audit Committee on January 14, 1998. The Audit Committee recommended:

> "entering into 35 work order contracts for the time period 1/11/1998 through 9/30/2000 in an amount not to exceed $4,779,938, of which $1,444,090 is budgeted and the remaining $3,335,848 is subject to Governing Board approval of the FY1999 and FY2000 budgets."

On January 15, 1998 the District Governing Board approved the work order contracts (C-9915 through C-9949). During fiscal years (FY) 1998 and 1999 there were fifty-seven work orders or work order amendments issued to twenty-one of these vendors.

Fiscal Year	Approved Amount	Encumbered Amount	Actual Expenditures
1998	$1,444,090	$ 968,389	$ 458,523
1999	1,455,708	1,147,435	1,256,051
Totals	$2,899,798	$2,115,824	$1,714,574

OBJECTIVES, SCOPE & METHODOLOGY

The objective of this audit is to ensure that the work order process for computer service contracts is being followed in line with the approval of the Governing Board and is being used as presented with adequate controls over vendor activities and cost.

Our review was limited to validating the cost and activities associated with the thirty-five (35) work order contracts (C-9915 through C-9949) that resulted from the solicitation based on Request for Proposal (RFP) C-9400 for fiscal years 1998 and 1999.

In conducting the audit the following steps were taken:

- Review RFP solicitation number C-9400,
- Review the presentation made to the Governing Board Audit Committee and the action approved by the Governing Board,
- Review contract files for work order contract numbers C-9915 through C-9949 and other procurement records,
- Review the encumbrance reports for costs associated with computer services work order contracts for fiscal years 1998 and 1999,
- Review data contained in the District contract database (ICMS),
- Review purchase order records, invoices and evaluated internal controls, and
- Interview project managers, contract administrator, and purchasing agent.

Our audit was performed in accordance with "generally accepted government auditing standards" as promulgated by the Comptroller General of the United States.   Fieldwork for this audit was initiated on October 1, 1999 and concluded on November 30, 1999.

FINDINGS AND RECOMMENDATIONS

Summary

Pre-qualified vendors used in a work order type of structure can be effectively used to meet the District's short-term requirements. However, the existing system, in place since 1990, is being overused. Limiting the existing process to short-term support needs, strengthening guidelines and procedures in the procurement process, and improving monitoring and documentation can reduce costs and improve controls.

While there were thirty-five pre-qualified vendors selected for this program, only twenty-one received work. Numerous amendments were issued to favored vendors, which both increased the dollar value of their work orders and extended their participation. (See *Appendix A* on page 15.) Guidelines placing limitations on work order amendments or criteria for when it would be appropriate to re-solicit from the pre-qualified vendor pool may have spread the work more equitably among the vendors. The majority of work orders are not being used for short-term needs as intended, but are being used as a costly substitute for internal human resource shortages.

Overall controls over the payment process are adequate, but record keeping, particularly information contained in the contract files and contracts database (ICMS) needs improvement. Encumbrances and payment amounts exceeded contract limitations in several instances. Lastly, we found that some of the work order activity was charged to inappropriate accounting object codes and encumbrance records did not accurately reflect amendment activity.

During the fieldwork phase of this audit the procurement division introduced a new process for dealing with the work order request for computer support services. The new process utilizes the Procurement Policy Standard for pre-qualifying vendors through use of a Request for Information (RFI). The process is renewed annually and can be used for non-construction procurements of $100,000 or less.   Written quotations will be solicited from the vendors on the pre-qualified list. The qualified low-quote vendor will be selected and issued a purchase order instead of a work order. This new process should resolve many of the issues raised by this audit.

Imbalanced Vendor Award Process

While the vendor selection process was found to be adequate, the ease in which work order amendments could be added resulted in the same vendors receiving a greater share of the work than others.

In order to initiate the work order process the following steps must be taken:

1. Statement of work developed in the requesting department by the project manager. (Including start date, end date and not to exceed cost.)
2. The contract administrator faxes the information to all vendors using the work order request form.
3. Resumes of qualified individuals are faxed directly back to the project manager.
4. The project manager and a review team screen the resumes for qualified candidates.
5. The qualified candidates are (phone) interviewed using a standard set of questions.
6. The team then scores the candidates.
7. The score sheets with the selected individual indicated are sent to the Contract Administrator.
8. The Contract Administrator contacts the vendor and prepares the work order document.

Of the thirty-five (35) qualified vendors, twenty-one (21) or 60% were used.

The 21 firms provided twenty-nine (29) different qualified IT professionals over the two-year period. The average contract employee worked on two work orders/amendments usually under contract with the same vendor, on the same District project and for the same District project manager. We found that the knowledge gained by contract employees from the prior District work experience gave them an advantage over candidates and vendors who have not previously worked on District projects. We found three occurrences of the same contract employee working for two different qualified vendors on District work order projects.

There were forty-one (41) work orders and sixteen (16) amendments. All of the amendments used the same vendor and contract employee as the original work order to complete or continue a project. We found one occurrence where a work order (Metro Information Services WO#01) for $15,000 was amended (WO#01A) by an additional $70,000 with a total project time of

eleven (11) months. There are no guidelines placing limitations on work order amendments or criteria for when it would be appropriate to resolicit from the prequalified vendor pool.

Recommendation

1. **Guidelines for issuing amendments should be established that provide direction as to when it is appropriate to amend an existing work order and when it should be resolicited.**

   Management Response: Management would agree with this recommendation if work order contracts were still being used as the means to obtain computer support services. However, in fiscal 1999 Procurement revisited the entire process for awarding programming services contract with IT. At that time, it was recognized that the existing process for awarding Work Order Contracts was flawed and that it was necessary to develop a new process which was more competitive and consistent with Procurement Policy. To that end, a two-step process was introduced whereby a Request for Information is first issued to establish the initial list of qualified vendors using a comprehensive evaluation process. Once the list of qualified vendors is established, Request for Quotes are issued whenever specific requirements are identified. The individual awards are then made on the basis of the lowest price quote received from a responsive and responsible bidder. In addition, to curtail excessive increases in funding after projects are underway, Procurement is operating under the guideline that any funding increases greater than 20% of the initial award must be re-competed.
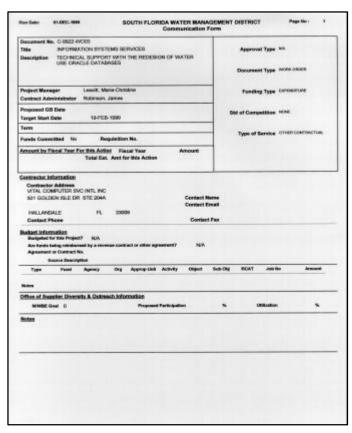
   Responsible Department/Office: Procurement
   Estimated Completion Date: Complete

Incomplete Record Keeping

Record keeping, particularly information in the contract file and contract database needs improvement.

Original work order documents are kept in the vendor contract file. Information from the work order is entered into the ICMS database, and a copy is filed in the Contractor Administrator's file.

In comparing the contract files, ICMS database, and the Contract Administrator's records, we found inconsistent, incomplete or missing information. Out of the fifty-seven (57) work orders/amendments, forty-six (46) fell into this category.

Incomplete ICMS form for Work Order Three (WO03) with Vital Computer Services, Inc. (C-9922).

The most common problem was missing or incomplete data in the ICMS database, of which there were thirty-seven (37) occurrences. This system is intended to be the reference source District-wide for all contract information. There were several database records with incomplete "description" of work, missing "fiscal year" information, missing "cost" and/or "funding source" information.

The actual review of the contract files was difficult because we found that in some cases:

> ‣ the files were not organized by work order,
> ‣ original work order documents were missing,
> ‣ selection score sheets were not in the file or not signed by the team members,
> ‣ no resumes or only the resume of the selected individual were in the file,
> ‣ duplicate copies of documentation were in the files, and
> ‣ the "contract briefing payment form" tracks totals, but not payments by work order number.

Recommendation

2. **Complete work order information should be entered into the contract database (ICMS) and controlled by input field requirements by the database system in acceptance of new records.**

   Management Response: Work order information does need to be entered into ICMS for all Work Order contract awards. However, a revised process for awarding programming services was implemented by Procurement on November 1, 1999 which now awards on the basis of Purchase Orders rather than as Work Orders issued against Contracts. Purchase Orders are tracked exclusively through LGFS.

   Responsible Department/Office: Procurement
   Estimated Completion Date: Complete

   Auditor's Comment: The ICMS oracle database allows new records to be created without completion of all necessary fields such as: fiscal year, amount of the contract, source of funding (account codes), etc. We reiterate the need for complete information in the ICMS database.

3. **The contract files should contain all necessary original documents, copies of any supporting documentation, and be organized by work order number.**

   Management Response: With the conversion of awards from Contracts to Purchase Orders, this recommendation has been implemented by establishing a master file of purchase orders in one location with the Contract Administrator. Appropriate documentation to be included in the master file will consist of the pre-award decision documents and purchase orders along with required exhibits, applicable terms and conditions and the Statement of Work for each project. These records will be kept in alphabetical order by Contractor Name.

   Responsible Department/Office: Procurement
   Estimated Completion Date: Complete

Contract Limitations Exceeded

Encumbrance and payment amounts exceeded the contract limitations in some instances. The control over the amount of activity under these contracts per vendor is based on the establishment of a $100,000 cap per fiscal year. Article 3 - Compensation/Considerations of the Work Order contracts specified that the maximum paid to any one vendor per District fiscal year will not exceed $100,000.

The Contract Administrator maintained his own spreadsheets to monitor this activity by tracking the encumbered "not to exceed" dollar amount on each work order rather than actual payments. In reviewing the FY 98 and FY 99 financial reports, we also found that the information in the Contract Administrator's spreadsheet was discrepant from the information in the District's financial system. As a result the Contract Administrator was less effective than desirable at monitoring the dollar volume limitations of the Computer Support Services Work Order Contract program.

No vendors exceeded the encumbrance cap in FY 98. There were two vendors who exceeded the encumbrance-based cap in FY 99, DHS & Associates and Vital Computer Services. While there were no vendors in FY 98 receiving payments over $100,000, five (5) vendors were paid in excess of the established limitations in FY 99.

FY 99		
Contractor	*** Encumbrances**	**Payments**
Alternative Resource Group	99,398	** 103,558
DHS & Associates	104,779	104,746
The Computer Merchant	25,160	** 116,379
Vital Computer Services	149,944	133,789
HCL America	100,000	** 140,768
* Encumbrance Totals do not include "carry over" from previous FY. ** Exceeded $100,000 as a result of payments in FY 99 for work orders issued in FY 98.		

Since projects do not necessarily begin or end on a District fiscal year it would be more appropriate to use the terminology "The amount committed under this contract ... " rather than "The amount paid under this contract..." to restrict the total dollar amount of contractual work to any one vendor.

Recommendation

4. **The contract administrator should utilize reports from the District's financial system to monitor and report on the cost status of these contracts.**

   Management Response: The contract administrator should be able to utilize reports from the District's financial system to monitor and report on the cost status as recommended in the report. It should however be recognized that the existing LGFS financial system has inherent limitations which will not automatically alert the contract administrator when the cumulative purchase order awards to any single contractor have exceeded $100,000 for the year. In addition, with the LGFS system, the supplier account history is represented in two separate modules called DXRF and OPVH. DXRF is a history file of encumbrances and vendor vouchers paid while OPVH is an active file of vendor vouchers. The two must be looked at together in order to view the entire history of transactions with a designated vendor. To compensate for these system limitations, process changes will be implemented under which the contract administrator will maintain a ledger to track encumbrances, payments and cumulative expenditures. There will also be periodic review by the Contracts Manager to ensure that the monitoring is being done and the funding limitations are not exceeded.

   Responsible Department/Office: Procurement
   Estimated Completion Date: Complete

   Auditor's Comment: The primary reason for the issues associated with the tracking of the encumbrances, payments, and disencumbrances amounts was attributed to the Contract Administrator's "ledger." His records did not always reflect the actual financial transaction as processed by accounting. As difficult as the LGFS system may be, it should be used to monitor the actual contract financial activities. As demonstrated in this instance, maintaining individual "ledger" depends heavily on each Contract Administrator's bookkeeping skills. Greater reliance on the existing financial systems would be preferable.

5. **Future contracts should use the terminology "total of the work order commitment" to limit the dollar volume of activity per vendor.**

Management Response: This recommendation has been implemented in the context of purchase orders. Since the present process for awarding work is on the basis of purchase orders, each purchase order will have a specific not-to-exceed funding commitment. Closer attention will be paid to cumulative expenditures in the event multiple awards are made to contractors to ensure that the $100,000 limit is not exceeded. The contract administrator will use the system described in Item 4 above for tracking purposes.

Responsible Department/Office: Procurement
Estimated Completion Date: Complete

Auditor's Comment: See our comments to Management's response to recommendation 4.

Purchase Order Activity
With Work Order Contractors

We reviewed the FY 98 and FY 99 purchase order records for the thirty-five (35) vendors to determine whether staff circumvented the work order process by issuing additional work to these vendors through the use of Purchase Orders.

We found that purchase orders had been issued in FY98 with 6 of the vendors, but this purchase order activity was enacted prior to the execution of the work order contracts. No purchase orders were issued to any of these vendors in FY 99.

The Contract Administrator was unaware that there were outstanding purchase orders in FY 98 to these vendors.

Recommendation

6. **Purchasing agents should be instructed to coordinate with contract administrators prior to issuing purchase orders to work order contractors.**

   Management Response: This recommendation was addressed following implementation of the new solicitation process. At that time, purchasing was advised that any requests for the types of short-term programming services covered by the qualified vendor list

must go through the assigned contract administrator and be awarded on the basis of the established two-step process. To reinforce the need for purchasing to flag any requisitions submitted by departments for these categories of services and refer them to the contract administrator, this audit recommendation will be shared with the purchasing manager.

Responsible Department/Office: Procurement
Estimated Completion Date: Complete

Overuse of the Work Order Program

The majority of work orders are not being used for short-term needs as intended, but are being used in combination with amendments as a costly substitute for internal human resource shortages.

According to management, the Work Order Program and the use of prequalified vendors "aids in the tactical approach to accomplish short-term projects." The computer services work order contracting was presented as a method to bring in information systems technology support and/or expertise on a fast turnaround basis. However, "short-term" was never defined. We found that of the fifty-seven (57) work order/amendments reviewed there were twenty-two (22) where the work order/amendment was for six months or longer.

Our review of the work order documents and the interviews we conducted with project managers disclosed that the work order contracts in many cases are used to support on-going infrastructure staffing needs and not for "short-term" projects, as intended. In reviewing the staffing for the two year period, we found that there were eighteen (18) individual contractors that worked at the District for 6 months or longer with the average being 10.6 months and as long as 21 months.

Funds are budgeted each year for information technology staff support through the work order contracting program. This appears to be a costly option. We found that the rates for contract employees who worked 6 months or longer in the Work Order Program ranged from $22.40 to $78.00 per hour with the weighted average being $48.88. Full-time and leased employees, as illustrated in the following table, appear to be a more economical alternative to staffing through work order contracts.

Cost Comparison - Full Time, Leases, & Work Order by Hourly Rate				
Title	Class	Full Time*	Leased**	Work Order***
(1) Sr. Sys. Analyst/Programmer	IT3	$41.48	$31.95	$68.00
(2) Sr. Web Analyst/Developer	IT3	$41.48	$31.95	$69.00
(3) Staff Sys. Analyst/Programmer	IT2	$35.21	$27.12	$64.00
(4) Technical Support Analyst	IT1	$30.15	$23.22	$27.00
*Midpoint of Salary Class plus 48% benefits				
**Midpoint of Salary Class plus 14% weighted average benefits. The District has no leases workers in these job classes.				
***(1) HCL America, WO#02 for 9 months (2) Deskins Technology, WO#01, WO#02, & WO#02A for 17 months (3) Vital Computer Services, WO#03 & WO#04 for 11 months (4) Essex (Intellimark), WO#03 for 11.5 months				

Of the 57 work order/amendments issued over a two-year period, fourteen (14) work order/amendments exceeded $50,000 for a total of $1,084,856 or 51% of the funds encumbered. In one case, during FY 99 two contracts were issued to the same vendor with the same staffing and for the same project for $49,984 and $49,985, respectively, covering a period of eleven (11) months.

Recommendation

7. The work orders issued under this contracting method for computer support services should be limited to a maximum of six months and a $50,000 limitation should be considered.

Management Response: Management does not concur with this recommendation. At the time the revised process was being discussed with the Information Technology department, a $50,000 threshold was considered, however, it was determined that a cap that low would be too restrictive. The current process requires Governing Board approval for any work order above $50,000 and no work will be awarded to any one contractor in excess of $100,000 per fiscal year. Everything about the new process remains consistent with the Procurement Policy, including the $100,000 threshold which will be applied on an annual basis.

Responsible Department/Office: Procurement
Estimated Completion Date: Complete

Auditor's Comment: In the absence of a more stringent dollar limitation, Management should monitor these awards and limit their

use to short term needs and attempt if whenever possible to spread the work more evenly among available vendors

Accounting Issues

We found that some of the work order activity was charged to inappropriate accounting object codes and encumbrance records did not accurately reflect amendment activity. This is detailed in the following subsections:

Questionable Object Code Use

The basis for the funding amount authorized for the Computer Support Services work order contracts is the budgeted amount for the "Data Processing/Computer Consulting" (5320) and "Computer Programming" (5321) accounting object codes. The total budget funding approved for the first year of this contract was based on the roll-up of these two accounts. These budget amounts for these accounts roll-up to $1,443,610 and $1,455,708 for FY 98 and FY 99, respectively.

Use of appropriate object codes provides a measure of control over budget verses actual for purposes of budget management and planning. In reviewing the work order/amendments, with respect to object codes, we found that other object codes were used.

Description	Object Code	Use Count	Total Encumbered for FY 98 & FY 99 Combined
Data Process/Computer Consult - Contractual agreements for data processing/Computer consulting. Excludes maintenance and repair services (5330)	5320	15	$524,906
Computer Programming Services - Procurement of programming services for completion of solicitation contractual agreements for computer software programming services. Component.	5321	26	$1,306,192
Computer Software License Fees - Procurement of programming services for completion of solicitation			

Description	Object Code	Use Count	Total Encumbered for FY 98 & FY 99 Combined
contractual agreements for computer software licensing fees. Excludes maintenance contracts (5331). Component.	5322	1	$30,000
Modeling/Other Technical Servs - Contractual agreements for services to develop various computer models and various technical services related to the District's water management programs.	5323	3	$44,400
Appropriate codes: subtotal			$1,905,498
Other Contractual Services - Charges for contractual service otherwise not classified	5319	2	$55,560
Mapping/Surveying Services - Contractual agreements for mapping/surveying services. Examples include both aerial and land maps/surveys. Excludes separately purchased maps and blueprints (5406)	5346	2	$99,646
Employment Agency Services - Cost for services in connection with employment searches conducted by employment agencies and temporary staff assistance provided through such agencies.	5382	4	$55,120
Inappropriate codes: subtotal			$210,326
TOTAL			**$2,115,824**

The use of Other Contractual Services code (5219) seems inappropriate since there are specific object codes to address computer software/programming services. Mapping/Survey Services (5346) seems inappropriate for computer software services to support mapping activities. The use of Employment Agency Services code (5382) seems inappropriate for computer systems support provided through the direct use of a pre-qualified vendor.

Recommendation

    8. Prior to work order contract approval, the Contract Administrator should reconcile the accounting object code provided by the Project Manager to the Statement of Work (or purpose) as stated on the Work Order Request Form.

    Management Response: This recommendation has been implemented. Prior to issuing the Purchase Order, the Contract Administrator will review the accounting object code used in the requisition and question any that seem inappropriate. It will then be the department's responsibility to take appropriate action and involve the budget office whenever necessary.

    Responsible Department: InformationTechnology/Procurement
    Estimated Completion Date: Complete

Erroneous Encumbrance Processing

In reconciling encumbrance records to payment records, we found discrepancies between work order contract documents and the District's financial records.

1)   The funds encumbered for a $30,680 work order amendment issued to TRG, Inc. (C-9933) as WO#02A were encumbered to another work order contractor, Essex (Intellimark) Computer Service, Inc.

2)   As part of a negotiated settlement with The Computer Merchant, Ltd. (C-9930), a work order amendment (WO#03A) was issued to replace WO#03. The additional funds necessary for this settlement were encumbered and paid under WO#03 instead of WO#03A. No funds were encumbered for WO#03A.

3)   A work order amendment for $18,480 was issued as an "extension of services" to The Computer Merchant, Ltd. as WO#02B. The additional funds for this amendment were encumbered and paid to WO#02A. No funds were encumbered for WO#02B.

4) Additional funds of $3,952 were encumbered by requisition in October of 1998 toward an existing work order (WO#01) with Essex (Intellimark) Computer Services, Inc.   There is no record of an amendment to this work order.

5) A work order for $49,985 was issued in October of 1998 to Electronic Computer Services, Inc. (C-9925) as WO#01. Because of the unavailability of the selected contract employee, there was an approved request in November of 1998 by the project manager to close out WO#01 and disencumber the funds. However, the funds were not disencumbered and in April of 1999 a payment of $16,080 was charged to WO#01 for work actually performed for WO#02.   A second form prepared in August of 1999 to disencumber the unexpended balance of $33,905 for WO#01 was processed. As a result, the accounting records for this vendor is overstated.

Unreconciled discrepancies between work order amounts and encumbrances resulted in unbalanced accounting records that could potentially result in overpayments.

Recommendation

9. **Procurement staff needs to periodically reconcile encumbrance records to work order contracts to ensure that changes to contracts are accurately reflected in the District's accounting system.**

    Management Response: This issue is already resolved through the use of Purchase Orders rather than Work Order Contracts since with the existing system a Purchase Order cannot be issued without first encumbering the funds. As a simultaneous transaction, it will be impossible for the purchase order amount not to match the encumbrance.

    Responsible Department/Office: Procurement
    Estimated Completion Date: Complete

Adequate Payment Process

Payments are controlled by matching the contract employee's time sheet with the vendor's invoice and the District's contract payment authorization form. The project manager approves time sheets, the vendor invoice is processed by Accounts Payable, and the project manager and the contract administrator sign the contract payment authorization form. If the amount of the payment exceeds $10,000 the additional approval of the project managers Division Director is required.

Copies of the time sheets, invoices and payment authorization forms are all placed in the contract file. We found no exceptions in our review of vendor payments.

Appendix A: Contract Dollars per Vendor for FY 98 and FY 99 Combined

W.O. Contracting for Computer Services

Horizontal bar chart. Y-axis: **Vendor Name**. X-axis: **Total for FY 98 and FY99 Combined** ($0 to $250,000).

Vendor Name	Approximate Total
Vital Computer Services	~$235,000
HCL America	~$200,000
The Computer Merchant	~$170,000
TRG	~$148,000
Alternative Resources Group	~$135,000
Essex (Intellimark)	~$123,000
DHS & Associates	~$105,000
Deskins Technology	~$98,000
Geonex	~$100,000
Quality Automation Sciences	~$97,000
Quantum Resources	~$93,000
Electronic Computer Services	~$90,000
Resources International (MIS)	~$85,000
Metro Information Services	~$85,000
Computer Task Group	~$65,000
P/S Datapro	~$62,000
Poli-Sci Consulting	~$60,000
Computer Aid	~$55,000
Strategic Staffing Solutions	~$40,000
Florida Supplies & Solutions (IS Source)	~$40,000
Ajilon	~$30,000