



June 4, 2007

TOM A. SAMRA
VICE PRESIDENT, FACILITIES

SUBJECT: Management Advisory – Facilities Service Office Use of the Parsons' Indefinite Quantity Contract (Report Number CA-MA-07-003)

This report presents the results of our review of Facilities Headquarters and the Pacific Area Facilities Service Office use of the Parsons' indefinite quantity contract¹ (Project Number 06YG029FA000). This report is the result of a February 3, 2006, Value Proposition agreement between the U.S. Postal Service Office of Inspector General (OIG) and the Postal Service, Supply Management Facilities Portfolio (SMFP).

Background

The OIG and the SMFP entered into an agreement on February 3, 2006, to develop and conduct work focused on the Facilities Service Offices' (FSO) use of the Parsons' indefinite quantity contract (Contract Number 512582-03-B-0005). The goals of the Value Proposition are to:

1. Assure suppliers and responsible Postal Service personnel abide by the terms and conditions of the contracts and Postal Service regulations.
2. Reduce cost and ensure the efficiency and effectiveness of the contracts.

The SMFP mission is to provide purchasing leadership for major facilities projects and support client needs that are consistent with supply management and corporate strategic objectives.

The SMFP is responsible for purchasing construction and design-build services for projects approved by the Board of Governors and any approved project with an estimated construction value in excess of \$10 million. It supports the purchasing functions of Facilities headquarters, FSO, and Headquarters Services. Facilities is an enabling organization within the Postal Service whose primary mission is to: (1) provide quality real estate and facilities products and services to meet present and future needs of Postal Service organizations and (2) realize optimum value from their assets and

¹ The Parsons' indefinite quantity contract enables Facilities Headquarters and the FSOs to contract with Parsons Infrastructure and Technology Group, Inc., for various real estate related services on a program or project-by-project basis.

transactions. Facilities has its headquarters in Arlington, Virginia, and eight FSOs throughout the country.

The FSOs accomplish most of the Postal Service's facilities program work. This includes planning, leasing, purchasing, designing, and constructing facilities to house Postal Service operations. Organizational administration, policy and procedure development, and realty asset management functions are administered from their headquarters.

The Postal Service issued a nationwide contract to the Parsons Infrastructure and Technology Group, Inc., on July 16, 2003. This contract enables Facilities headquarters and the FSOs to contract for real estate, design, construction management, operation and maintenance, construction, and project/program management system services. Program managers (usually at the FSO level) create work orders against this contract on a program or project-by-project basis. The base contract period was 2 years with up to four 2-year renewals (maximum 10 years) in addition to a "not to exceed" contract price of \$900 million for the entire period including renewals.

Objective, Scope, and Methodology

Our overall objective was to assess the FSOs' use and administration of the Parsons indefinite quantity contract. Specifically, we (1) determined whether the supplier and FSO personnel were abiding by the contract terms and (2) reviewed work order progress payments to determine if they complied with Postal Service regulations. We also assessed the files maintained at Facilities headquarters.

To accomplish our objective, we reviewed documentation and applicable policy, guidelines, practices, and procedures.² We also visited Postal Service facilities and interviewed managers and employees. In addition, we examined any material deemed necessary to accomplish our objective. We judgmentally selected the Postal Service Facilities Headquarters and the Pacific Area FSO to visit, as well as the Parsons' headquarters. We conducted this review from June 2006 through June 2007 in accordance with the President's Council on Integrity and Efficiency, *Quality Standards for Inspections*. We discussed our observations and conclusions with management officials on February 13, 2007, and included their comments where appropriate. We did not rely on computer-generated data to develop our findings. Therefore, we did not conduct any testing of the validity of computer systems.

² The applicable policy, guidelines, practices, and procedures reviewed included Handbook F-15, *Travel and Relocation*, February 2004 (updated with *Postal Bulletin* revisions through January 19, 2006); Handbook P-2, *Design and Construction Purchasing Practices*, March 31, 1999; *the Construction Administration Handbook*, September 8, 2001; and the *Parsons Indefinite Quantity Contract*, July 13, 2003.

Prior Coverage

The SMFP group issued a report titled *Program Management Contract No. 512582-03-B-000* (dated October 22, 2004). The SMFP reviewed actual labor rates, payments, and work orders for conformance to contract terms and content, and interviewed staff members for feedback, comments, and suggestions on dealing with various FSOs and headquarters. The SMFP found there was no review of progress payment backup documentation, computer equipment payments were made without the Postal Service's approval, work orders were issued with travel as a fixed price, and travel was not in accordance with Postal Service policy. The SMFP recommended the Contract Policy and Procedures Committee review and discuss these findings at its meeting in March 2005. Additionally, the SMFP suggested that management provide more training in this area and project managers start reviewing progress payment backup data.

Results

Overall, Postal Service officials properly used and administered the Parsons indefinite quantity contract. Specifically, Parsons, Facilities Headquarters and Pacific FSO personnel generally abided by the contract terms. However, Pacific FSO personnel did not always maintain complete work order files in accordance with Postal Service policy. We found files with a value of \$103,618 that were missing appropriate signatures. We consider these funds to be assets at risk and will report them as non-monetary benefits in our *Semiannual Report to Congress*. Furthermore, work order progress payments were generally consistent with Postal Service regulations. However, the Parsons contractor was permitted to incur extra and unnecessary travel costs at the expense of the Postal Service.

Work Order Files Not Consistently Maintained According to Policy

We found the Pacific Area FSO work order file maintenance was not always consistent with Postal Service requirements. Specifically, of the 148 work order files we reviewed, 59 did not have appropriate signatures. According to FSO management, work order files were not complete due to a shortage of personnel and paper work was not all in one place or had been misfiled. However, the FSO is in the process of hiring additional staff. Also, the FSO personnel received approval from SMFP officials to divert from the contract terms and use "draft" work orders for similar type of work at multiple facilities.

The work order files reviewed totaled \$8.4 million, and at the time of our review, we found that the files not consistently maintained accounted for 77 percent of total dollar value (or \$6.5 million). However, after we issued our draft report, Pacific Area FSO management provided additional documentation that was not made available to the audit team at the time of the site visit. See the table below for breakout by section:

Work Order Issue	Dollar Value³ Using Files Provided During the Review	Dollar Value Using Information Provided After Issuance Of Our Draft Report
Appropriate Signatures Missing	\$6,510,843	\$103,618

Appropriate approving signatures were missing on 59 work orders in the contract files made available to the OIG during our field visit; however, the Pacific FSO later provided signed forms for 57 of the 59. Appropriate signatures show that management reviewed and properly approved projects and work order requests. Review and approval of the work order is critical in assuring that the work contracted will be done correctly and according to policy and that expected costs are reviewed and controlled. As this critical control was not applied to \$103,618 of work orders, we consider those funds to be assets at risk and will report them as non-monetary benefits in our *Semiannual Report to Congress*.

Recommendation

We recommend the Vice President, Facilities:

1. Direct Facilities Service Office managers to ensure Facilities Service Office personnel maintain complete work order project files in accordance with Postal Service policy.

Management's Comments

Management agreed with our recommendation. Management plans to develop standard operating procedures for creating work orders and to evaluate possible system enhancements to help reduce or eliminate data entry errors on work orders. However, management did not agree with the specifics of our finding regarding 59 work orders that were missing appropriate signatures. Management provided copies of 28 signed work orders located after our site visit. In addition, management stated 29 of the work orders were part of a multi-site program and that they had chosen to use "draft" work orders to cover several facilities with the same type of work, instead of issuing individual work orders. According to management, this allowed for a more efficient and streamlined process. Management also stated that as an additional check and balance the eFMS application⁴ requires Postal Service Form 4211, Facility and Fixed Mechanization Project Contract Commitment Order, to be created and approved for a contracting officer before any financial activity occurs. Because of these other factors, they do not consider any funds at risk with the Form 4211 process in place.

³ Some of the work orders contained multiple issues; however, the dollar values were only counted once.

⁴ eFMS is a facilities management system that includes modules for real estate contracting, lease payment, design and construction contracting, facilities program management, realty asset management, user forum, Post Office box designer, space requirements, financial, projects, approvals, and reports.

Management disagreed that \$218,698 of work order summaries had incomplete information on the headings. Management provided additional documentation and explanations to clarify the finding. Management also stated the incomplete headings did not result in funds at risk. Management's comments, in their entirety, are included in the appendix of this report.

Evaluation of Management's Comments

Management's actions taken are responsive to the recommendation and should correct the issues identified in the finding. Management expressed concerns with our specific findings regarding work orders without appropriate signatures and work orders with incomplete headings. In regards to management's concerns about work orders without appropriate signatures, we reviewed the 28 work orders that were not available during our site visit and accepted them as valid contracts. We also accepted management's explanations for using draft work orders for 29 transactions and for SMFP officials allowing Pacific FSO officials to divert from contract practices. However, two work orders with a total value of \$103,618 did not have the appropriate signatures of the contracting officer and supplier. We consider these funds to be assets at risk and will report them as non-monetary benefits in our *Semiannual Report to Congress*.

To protect the Postal Service's interests under an indefinite quantity contract, work orders must be submitted with the proper signatures. Each work order is an individual contract and must be signed by both the supplier and the contracting officer. The Form 4211 does not constitute a valid contract since it only requires the contracting officer's approval. Therefore, funds committed on Form 4211 must have the supporting contract for complete checks and balances.

In regards to management's concerns about the \$218,698 of work orders with incomplete headings, we reviewed and accepted management's documentation that was made available after the issuance of our draft report. Information that was not completed in headings of the work order summaries was found on other documentation in the file. Thus, we did not report this amount as assets at risk, and did not include that portion of the finding in this final version of the report.

Travel Expenses

Work order progress payments were generally consistent with Postal Service regulations. However, the Parsons contractor was permitted to incur extra and unnecessary costs at the expense of the Postal Service. For example, a Parsons contractor regularly used the prepaid fuel option for rental cars even for trips of just 1-day or 1-night in duration. The same contractor claimed per diem for lunch for several 1-day trips. However, work hours were not included to show whether the trip met the threshold for receiving per diem. When travel status is less than 12 hours during the

same calendar day, no per diem is allowed.⁵ In addition, the contractor used a rental car for an 8-mile trip when a shuttle bus or taxi would have cost less. We did not find indications of review (such as notations or corrections to the submitted documentation) because the expense was classified on the work order and supporting documents as a fixed price item. Expense documentation does not have to be thoroughly reviewed when travel is included as a fixed price item.

Recommendation

We recommend the Vice President, Facilities:

2. Direct Facilities Service Office managers to ensure Facilities Service Office personnel adhere to the Parsons contract when contracting for travel and to Postal Service policy when reviewing travel costs.

Management's Comments

Management agreed with our recommendation. Management plans to assign someone with an extensive background and knowledge of contracting to provide oversight and review to ensure the issues do not recur. However, management did not agree with the specifics of our finding about travel expenses that were reimbursed as fixed.

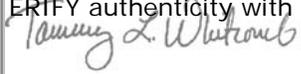
Management provided documentation to clarify that these expenses were actually paid as cost reimbursable expenses.

Evaluation of Management's Comments

Management's comments are responsive to our recommendation and their planned actions should correct the issues identified in the finding. Our draft report raised an issue regarding travel expenses that were reimbursed as fixed. Management noted in their comments that these expenses were actually paid as cost reimbursable expenses. Based on their comments and documentation reviewed, we revised this portion of the report. Therefore, the previous recommendation regarding reimbursement does not appear in the text of this final report. However, documentation supporting adequate review of cost reimbursable travel cost remains an issue.

⁵ Handbook F-15, *Travel and Relocation*, Section 7-1.2.1, Travel Completed Within 12 Hours During the Same Day, February 2004 (updated with *Postal Bulletin* revisions through January 19, 2006).

We appreciate the cooperation and courtesies provided by your staff. If you have any questions or need additional information, please contact Judy Leonhardt, Director, Supply Management, or me at (703) 248-2100.

E-Signed by Tammy Whitcomb 
VERIFY authenticity with Approve!


Tammy Whitcomb
Deputy Assistant Inspector General
for Support Operations

Attachment

cc: Susan M. Brownell
Tim Perez
Albert J. Novack
Kayode F. Kadara
Deborah A. Kendall
Katherine S. Banks

APPENDIX. MANAGEMENT'S COMMENTS

TOM A. SAMRA
VICE PRESIDENT, FACILITIES



March 29, 2007

KIM H. STROUD
DIRECTOR, AUDIT REPORTS

SUBJECT: Draft Management Advisory – Facilities Service Office Use of the Parsons' Indefinite Quantity Contract (Report Number CA-MA-07-DRAFT)

There are some specifics mentioned in the Results section of the audit to which management does not agree.

A) **Appropriate Signature:** The report states that of the 148 work orders reviewed, 59 did not have approving signatures and that these 59 work orders had a dollar value of \$6.8 million. Pacific FSO management was able to easily locate 28 of these. In addition, 29, (Attachment 2), were associated with the APC program for which Supply Management Facilities Portfolio, (SMFP), had agreed to the use of 'draft' work orders for the same type of work at multiple facilities to allow for a more efficient and streamlined process, (Attachment 6). Finally, of the remaining work orders in question, copies of the signed work orders have since been located by FSO personnel. It is also very important to remember that there are additional checks and balances in place within the eFMS application that requires an actual 4211 commitment document to be created and approved by a contracting officer before any financial activity occurs. Because of these factors, we do not feel that there were any funds at risk and thus there should be nothing reported in the Semiannual Report to Congress.

B) **Heading Incomplete:** The report states that \$218,698 of work orders had incomplete headings. However, we could not find specific information relative to exactly what constituted an incomplete heading. In our analysis, we found a total of 33 work orders that may have fallen into this category, (Attachment 3). Of those 33, a total of 26 were associated with the APC program mentioned above and thus were created as 'draft' work orders so some header information would not be included. Four (4) appear to not have a creation date (Exhibit 1). This appears to have been a possible issue with the CPMS application from which these work orders were created. In no way do we feel an incomplete heading poses any funds to be at risk.

1. Direct Facilities Service Office managers to ensure Facilities Service Office personnel maintain complete work order project files that are consistent with Postal Service policy.

Management Response: Management agrees that work order project files should be consistent with Postal Service policy. However, there are some additional statements listed under this recommendation that we feel require clarification and comment.

Travel as Fixed Price:

Only a very small number of work orders were issued that appear to indicate that travel was reimbursed as a fixed price item. The small number in error was a result of data entry mistakes during the creation of the work order where the wrong selection was made within the application

4301 WILSON BOULEVARD, SUITE 300
ARLINGTON, VA 22203-1861
TEL: 703-526-2727
FAX: 703-526-0740
WWW.USPS.COM

- 2 -

for the payment type. It was never the intention of anyone to contract travel as a fixed price. In fact, payments made against these work orders substantiate the fact that, although the work order indicated fixed price, the travel was actually paid as a cost reimbursable expense. We find no specific instances where travel was submitted or actually paid as a fixed price, regardless of what the work order indicated.

Specific steps are being implemented to ensure that additional costs such as contractors taking the prepaid fuel option for one day car rentals and submitting per diem for lunch for one day trips are not repeated. Some of these changes have already been implemented and all others will be effective by April 1, 2007. We feel these changes will adequately address recommendation #1.

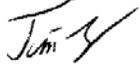
2. Direct Facilities Service Office managers to ensure Facilities Service Office personnel adhere to the Parsons contract when contracting for travel and to Postal Service policy when reviewing travel costs.

Management Response: Management agrees that adherence to the Parsons contract is extremely important. We feel strongly that the issues surrounding the contracting for travel were isolated and limited to data entry errors and were actually billed and paid as cost reimbursable. The Pacific FSO is taking some specific steps to implement changes that we feel will address any future concerns.

- a) A change has been made to the Manager, Contracting and Support, by detailing someone new into the position. This person has an extensive background and knowledge of contracting and should be able to provide the oversight and review to ensure these issues do not recur.
- b) Development of Standard Operating Procedures (SOPs) for creating work orders and quarterly reviews of project and contract files by Contracting and Support staff.
- c) Work with HQ Program Support to evaluate possible system enhancements to help reduce or eliminate future data entry errors on work orders.

In conclusion, we acknowledge there were some administrative mistakes made and additional oversight and control with the use of the Parsons contract should be implemented. We will continue to work closely with Supply Management Facilities Portfolio and together with the implementation of these additional controls, feel strongly that we have a process to address these concerns and significantly reduce future issues. At no time do we feel there were any significant Postal Service assets at risk.

We appreciate the efforts of the OIG audit team in the review of the use of the Parsons Indefinite Quantity Contract.


for Tom A. Samra

Attachments

cc: Ms. Brownell
Mr. Perez
Mr. Novak
Mr. Kadara
Ms. Kendall

Pacific Facilities Service Office
Automated Postal Center (APC) Program

Exhibit 1

Description of the Work Order Process & Program Management Methodology.

Work order 190.00 (Parent)

PARENT work order entered as "draft" in CPMS because:

1. FMS limitation that a committed IQ work order be the same amount as a single project commitment.
2. APC projects were being grouped to save money and for program management efficiency.
3. FMS would not allow one work order to be "funded" by multiple projects.
4. These work orders served as official contract work orders. No single commitment (4211) exists for the PARENT work orders. See below.

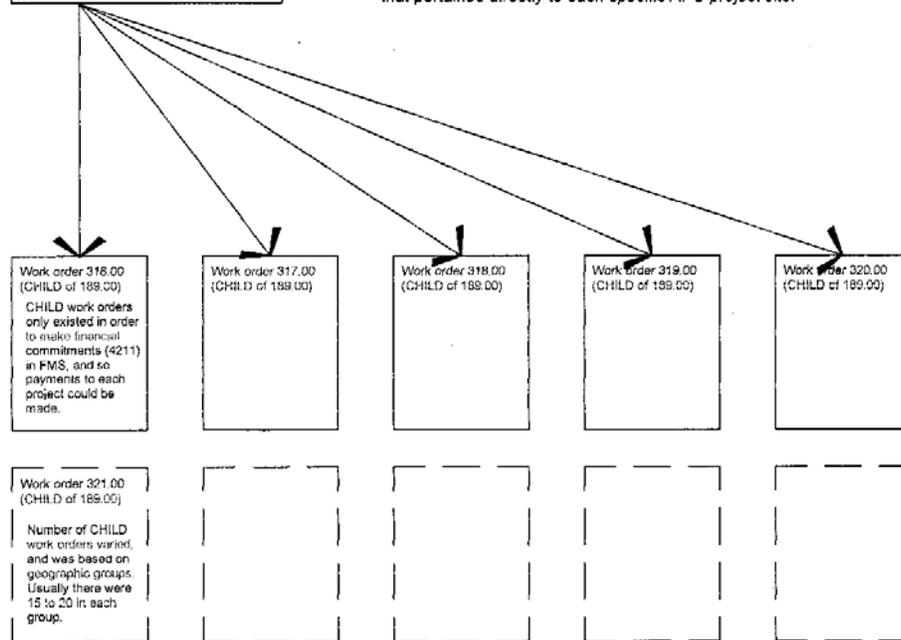
FMS is the Facilities Management System.
CPMS is the Construction Program Management Services.
See Attachment 99 for more detail.

PARENT work orders were produced and signed, and served as the official "contract" document/work order for each grouping of APC projects.

These work orders exist in FMS & CPMS as "drafts".

CHILD work orders were produced, but never signed, for the purposes of facilitating financial transactions within FMS.

These work orders were never meant to be (and never were) printed, signed, or filled in with any information other than the amount of work that pertained directly to each specific APC project site.



Redacted

Redacted



Note 1

The APC Program involved approximately 475 sites. In order to be more efficient in the production of paperwork associated with the program - both on the Postal side and the Parsons side - it was determined that projects would be grouped together. As such, work orders were created and signed that included several projects. This process came before the construction and implementation of the Facilities Program Management module (the web-based tool that creates program work orders) so the Pacific FSO improvised a system that accomplished the same thing. This was discussed and bought into by Supply Management Facilities Portfolio, Facilities HQ and Parsons.

Note 2

We created "draft" work orders that were used for signature and the list of facilities included in the work order, along with other backup, was attached. The drafts are still in FMS and will never be committed. In order to make the necessary commitments on individual projects, and because FMS will not allow a commitment against an IQ contract without a corresponding work order in the system, individual work orders WERE created in FMS for each project using the appropriate dollar amount tied to each APC site. These work orders were only input so a financial commitment could be made. They were never meant to be printed or signed. Only the commitments were printed and signed, and those commitment documents are in the files associated with the various project groupings within the program.

Note 3

Since the execution of the APC Program Facilities HQ has built and implemented a web-based tool that is tied to FMS that allows "Program" type work orders to be issued, and essentially accomplishing the same goals of efficiency and paperwork reduction as the improvisational method we used.

Note 4

Listing the APC work orders above as being at risk because they lack signatures is due to a complete misunderstanding of how we ran the program. This was all explained during the audit, and a CD was provided with almost the entire program documentation on it. None of the work order listed above were ever signed. Instead, these are ghost work orders created for the sole purpose of making financial commitments. In effect, they are "children" to a larger "parent" work order and those numbers are listed above. Copies of the signed "parent" work orders are enclosed.

Redacted

Redacted

Redacted

DESIGN & CONSTRUCTION



Attachment 6

An Explanation of the Pacific Facilities Service Office (FSO) Automated Postal Center (APC) Deployment Program

The APC Program involved the deployment of approximately 475 APC units to individual Postal Service sites in and around the Pacific Area. The installation of the APC units required some level of construction at each location to install a dedicated power supply, a data communication outlet, the installation of a parcel drop (either freestanding or through-wall), and, more times than not, some level of wall re-configuration or construction based on the HQ Retail-issued guidelines for installing these units. Some sites also required the abatement of small amounts of Asbestos Containing Material (ACM) and treatment, as well as other miscellaneous activities.

Because the costs associated with this program were to be capitalized, and due to the way the Postal Service Facilities Management System (FMS) works each of these sites required an individual project within FMS in order to properly depreciate the associated cost.

FMS (at the time the program was executed) dictated that, for every Indefinite Quantity Contract (IQC) work order issued a corresponding and matching commitment had to be made within FMS against a single project. It was not possible to issue a work order on an IQC and "fund" that work with multiple projects. As a result, traditional methods of contracting work orders would have required the issuance of approximately 475 individual work orders for the Pacific APC Program, generating thousands of pieces or paperwork that were not considered necessary.

Also, because of the structure of FMS, and the manner and format in which it produced paper work orders, a new system had to be developed for the PMC. FMS used a three-page format for IQC work orders and the PMC format dictated that a seven-page format be used. This was because the PMC included tabs (pages) for services beyond those traditionally included in an A/E Services IQC.

In the early stages of the implementation of the PMC a Microsoft Excel (Excel) spreadsheet template was issued by SMFP for the issuance of PMC work orders. When one issued a PMC work order the work order itself was produced manually using this spreadsheet and a "ghost" work order was input in FMS with an amount reflecting the actual FMS commitment. Signatures were applied to the paperwork produced by the Excel template.

Soon after implementation of the PMC a web-based tool (Construction Program Management Services (CPMS)) was put in place by Facilities Headquarters to facilitate the production of PMC work orders. This system interfaced with FMS, tied work orders to commitments, issued PMC work orders in the proper format, and became the repository for all PMC work orders issued. Unfortunately, this tool still not allow for the issuance of "program-wide" work orders that could be funded by multiple FMS projects.

PACIFIC FACILITIES SERVICE OFFICE
395 OYSTER POINT BLVD SUITE 225
SOUTH SAN FRANCISCO CA 94060-0300

The Program Management Contract (PMC) had been designed to make efficient use of resources both within the Postal Service and within the company holding the contract, in this case Parsons. In order to use the contract as was intended for executing the APC Program the Pacific FSO proposed the following to Supply Management Facilities Portfolio (SMFP):

A. Create "parent" work orders to be funded by multiple APC projects.

This method would be far more efficient in the production of paperwork (work orders) associated with the program (both on the Postal Service side and on the Parsons side), and would significantly reduce the costs of running the program through the PMC. The PMC is structured so that the Construction Management At Risk (CMAR) fee gets smaller as the value of a work order increases.

For example:

An individual work order with a total value of \$8,200 (the amount budgeted for each site/project) would result in a CMAR fee of 25%, or \$2,050. Multiplying this amount by the number of sites in the Pacific program (475) totals \$973,750.

By grouping the sites geographically and working them as a program, or larger project, the value of these "parent" work orders issued was higher in value thereby lowering the PMC CMAR fee paid by the Postal Service. Generally, it can be estimated that instead of paying the 25% CMAR rate, Pacific paid the 18% rate for the program, saving approximately 7% over the total value of the Pacific APC Program, or about \$200,000.

These "parent" work orders were created as drafts, filled in with the pertinent information, printed and signed by both the Postal Service and Parsons (with backup attached), and became the official work orders for the respective APC Program work order groups. These draft "parents" are still in the CPMS database but exist in draft form, never being actually committed (or even officially "issued") for the reasons outlined here. All parties understood that these work order numbers would exist in the system as drafts forever and that was determined not to be an issue.

Prior to the creation the Facilities Program Management (FPM) web site, which is currently in use, this was the only way to execute program work orders against the PMC.

B. Once a Scope of Work was generated by Parsons for the various sites within a group of projects, construction proposals were solicited by them from subcontractors pursuant to the terms and conditions of the PMC. These proposals were received, reviewed and analyzed by Parsons and submitted to the Pacific FSO in the form a formal proposal. Accompanying the proposal was a spreadsheet outlining the overall cost of the group and a listing of the amount attributed to each location. The amounts varied depending on the Scope of Work to be executed at each location.

In order to make the necessary and appropriate financial commitments against individual FMS projects, and because FMS dictates that there be an individual commitment associated with each work order issued against an IQC, and so that payments for the right amount could be made against each project, individual work orders WERE created in FMS (not CPMS) for each project using the appropriate dollar amount attributed to each APC site.

These work orders were *only* input so a financial commitment and subsequent could be made. They were never meant to be printed or signed, and never were. Only the commitments (4211s) for each project were printed and signed, and those commitment

documents are in the files associated with the various project groupings within the program backing up the parent work orders.

In effect, the work orders that got committed in FMS, and against which payments were made, are "child" work orders to the larger, overall "parent" work orders that actually got signed and executed by both parties.

Additionally, issuing the work orders as groups significantly reduced the amount of work hours used in-house for the production of the paperwork associated, and reduced the amount of work orders needing to be signed by the Contracting Officer. Although no formal study has been conducted it is reasonable to assume that these same savings and efficiencies (on some level) were realized by Parsons.

This process of executing the APC Program came before the implementation of the FPM system module (the web-based tool that creates program work orders) currently used. The method outlined here, and devised by the Pacific FSO, became the template for the creation and implementation of the FPM module.