

# The Library Should Collect Discounts for Early Payments on Vendor Invoices on GSA Schedule Contracts

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PUBLIC RELEASE



**OFFICE OF  
INSPECTOR GENERAL  
LIBRARY**  
LIBRARY OF CONGRESS

2018-FN-105  
JANUARY 2020



**OFFICE OF  
INSPECTOR GENERAL  
LIBRARY**  
LIBRARY OF CONGRESS

**MEMO**

**Date** January 15, 2020  
**To** Dr. Carla Hayden  
Librarian of Congress  
**From** Kurt W. Hyde   
Inspector General  
**Subject** Final Audit Report – *The Library Should Collect Discounts for Early Payments on Vendor Invoices on GSA Schedule Contracts*, No. 2018-FN-105

This transmits our audit report regarding early payment discounts not taken by the Library through the Momentum Financial System. The Office of the Inspector General engaged Cotton & Company LLP (Cotton) to conduct this audit and report on its findings. The executive summary begins on page *i* and the full text of Cotton's report begins in Appendix A. Management's response to the recommendations appears in Appendix B.

Based on management's written responses to the draft report, we consider all of the recommendations resolved. Your response provided an action plan for the implementation of each recommendation, in accordance with LCR 9-160, *Rights and Responsibilities of Employees to the Inspector General*, §6.A. This report will be made publicly available.

We appreciate the cooperation and courtesies extended by the Office of the Chief Operating Officer.

**cc** Principal Deputy Librarian of Congress  
Chief Operating Officer  
General Counsel

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## Summary

System migrations, upgrades, and reprogramming often result in unintended consequences. In July 2017 the Library of Congress (Library) upgraded its Momentum Financial System (Momentum) to version 7.4. A consequence of the migration was that Momentum no longer recognized early payment discounts offered on invoices submitted through the Treasury system's Invoice Processing Platform (IPP). CGI, the vendor at that time corrected this system error in February 2018. In its review of the system problem, the Financial Services Directorate (FSD) estimated that the lost/unprocessed early payment discounts through the system amounted to only \$6,006.

The Office of the Inspector General (OIG) engaged the independent public accounting firm Cotton & Company LLP (Cotton) to:

1. Determine whether FSD's estimate of lost early pay discounts on accounts payable invoices was accurate; and
2. Identify contracts that the Library awarded to vendors on the General Services Administration's (GSA) schedules that included discount terms for early payment to determine whether the Library captured the discounts on contracts affiliated with the schedules.

## What the Audit Found

Cotton verified that FSD's estimate was reasonable during the period Momentum did not capture those discount terms through IPP. However, its review of contracts negotiated through the GSA schedules by the Library found that the Library did not take advantage of the early payment discount terms offered on the schedules. The rationale for not taking the discounts for early pay was that the Library did not pay prompt payment penalties when paying invoices thirty days or later from receipt, therefore it should refrain from taking discounts on invoices it pays early even though the GSA schedule contracts included the early pay provision.

Cotton's audit determined that the Library should exercise any early payment clause in the GSA schedule contracts. According to the GSA, the vendors are required to offer these discounts.

Cotton found that the Library awarded 38 contracts from the GSA schedules during FYs 2017-2018 in which the Library did not avail itself of early payment discounts. For those contracts, the Library missed taking over \$221,000 in discounts on billed balances and could realize approximately \$231,000 of discounts on unbilled balances.

Another problem Cotton identified with the IPP invoice payment process concerned the early payment discount drop down menu feature. Cotton found that vendors were offering pay discounts on their invoices but not uploading this discount information in the automated drop down menu. Thus, the Library missed taking advantage of this discount.

## Recommendations

Cotton made five recommendations to pursue collection of discounts on billed and unbilled balances and to improve the Library's capturing of discounts for early payment of vendors' invoices.

## Management Comments

In response to the draft report (see Appendix B), the Library's senior leadership agreed with all of the recommendations. For recommendation 2, the Library stated it would identify and collect overpayments as applicable in prior contracts and will include relevant discounts in future contracts. We agree that the Library should pursue negotiating contract terms that are more beneficial than existing GSA schedule contracts.

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Appendix A: Cotton & Company LLP's Report,  
*Momentum Invoice Payment Discount Analysis,*  
*Library of Congress, Office of the Inspector*  
*General*

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Cotton &  
Company

*Answers Questioned*

**MOMENTUM INVOICE PAYMENT DISCOUNT ANALYSIS**  
**LIBRARY OF CONGRESS**  
**OFFICE OF THE INSPECTOR GENERAL**

September 3, 2019

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**MOMENTUM INVOICE PAYMENT DISCOUNT ANALYSIS  
LIBRARY OF CONGRESS OFFICE OF THE INSPECTOR GENERAL**

**I. EXECUTIVE SUMMARY**

The Library of Congress (Library) awards numerous contracts under vendors' General Services Administration (GSA) schedules. GSA negotiates these schedules with vendors, which includes pricing along with terms and conditions for services and products. Some GSA schedules include discount terms for early payment.

The Library allows contractors to submit invoices using the Invoice Processing Platform (IPP). In 2017, an upgrade to Momentum resulted in the system failing to upload discount terms offered on vendor invoices submitted through IPP. The Financial Services Directorate (FSD) quantified the potential amount of discounts lost as \$6,006 because of this error.

The Library's Office of the Inspector General (OIG) engaged Cotton & Company LLP (referred to as "we" in this report) to conduct a performance audit with the following objectives:

- Determine whether FSD substantially captured the discounts offered by the Library's vendors for early payment discounts during the period in which the discount function in Momentum did not operate.
- Identify contracts that the Library awarded based on vendors' GSA schedules, which included early payment discount terms, and determine if the Library earned these discounts.

Based on the audit procedures performed, we determined that:

- The Library is failing to include early payment discounts into contracts awarded under GSA schedules. Based on the contracts we reviewed, we found that the Library failed to take advantage of \$221,379 of discounts, which the vendor was required to offer. The Library could realize an additional \$231,545 of discounts applicable to the unbilled portion of the contract. This would result in the Library failing to earn a total of \$452,924 in early payment discounts.
- The Library is not taking advantage of all early payment discount terms offered by vendors when they submit invoices through IPP.
- FSD's assertion that the error in Momentum resulted in the Library potentially failing to earn \$6,006 in early payment discounts is accurate.

We communicated the results of our audit and the related findings and recommendations to FSD, Contracts and Grants Directorate (CGD), and the OIG. The OIG will obtain the management responses from FSD and CGD. The OIG will issue the final report, which will include these responses.

## II. OBJECTIVES, SCOPE, AND METHODOLOGY

The OIG engaged Cotton & Company to conduct a performance audit with the following two objectives:

1. Determine whether FSD substantially captured the discounts offered by the Library's vendors for early payment discounts during the period in which the discount function in Momentum did not operate.

The Library allows contractors to submit invoices through IPP. Invoices submitted through IPP are uploaded into Momentum for payment. In July 2017, CGI, a Library contractor, upgraded the Library's Momentum system to version 7.4. Due to this upgrade, Momentum no longer recognized early payment discounts offered on invoices submitted through IPP. CGI corrected this problem in February 2018. FSD determined that the Library lost \$6,006 in early payment discounts offered on invoices submitted in IPP during this period. Momentum did not identify these discounts, and therefore the Library did not earn these discounts.

To meet this audit objective, we:

- Met with personnel from FSD to determine the methodology used to calculate \$6,006 in early payment discounts, which Momentum failed to extract from IPP.
  - Obtained access to IPP, and replicated FSD's methodology to determine if we obtained the same results.
  - Reviewed the IPP system, to determine whether the methodology used by FSD captured the impact of the error caused by the Momentum system upgrade.
2. Identify contracts that the Library awarded based on vendors' GSA schedules and early payment discount terms, and determine if the Library earned these discounts.

The Library awards numerous contracts based off vendors' GSA schedules. GSA negotiates these schedules with vendors, which include pricing along with terms and conditions for services and products. Some GSA schedules include discount terms for early payment.

To meet this audit objective, we:

- Obtained a report that the OIG generated from Momentum, which identified all contracts active during Fiscal Year (FY) 2017 or FY 2018, and awarded based on a GSA schedule.
- Obtained the GSA schedules for each of the contracts identified in the previous step from GSAadvantage.gov, and identified any that contained early payment discounts.
- Reviewed the terms and conditions in Momentum for each contract awarded based on a GSA schedule that included early payment discounts, to determine if these discount terms were included in Momentum.
- Selected a sample of three contracts awarded from a GSA schedule with early payment discount terms. For each of these contracts, we reviewed the contract file to determine if the discount terms were included in the cost proposal submitted to the Library, or in the Library contract.

- Selected a sample of invoices submitted for contracts awarded from GSA schedules with early payment discounts. We reviewed these invoices to determine if early payment discounts terms were offered on these invoices.
- Interviewed CGD personnel to understand the Library policy for incorporating early payment discounts offered on GSA contracts into Library contracts.
- Interviewed FSD personnel to document the internal controls in place in Momentum and IPP for ensuring that vendor invoices properly include early payment discount terms included in Library contracts.
- Applied early payment discounts included on GSA schedules that Library contracts were based on, to the amount the Library has paid on those contracts, and the total amount of those contracts, to determine the potential amount of early discounts not earned.

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

### **III. BACKGROUND**

The Library is the world's largest and most comprehensive library, maintaining a collection of over 164 million items - many of them unique and irreplaceable - in more than 470 languages. The Library's mission is to support the Congress in fulfilling its constitutional duties and to further the progress of knowledge and creativity for the benefit of the American people.

The Library's OIG was established in 1988 as a non-statutory office deriving its authority from the Librarian of Congress. OIG became statutory with the passage of the Library of Congress Inspector General Act of 2005 (2 U.S.C. § 185), with a mandate to:

- Independently conduct and supervise audits and investigations of fraud, waste, and abuse relating to the Library;
- Lead, coordinate, and recommend policies to promote economy, efficiency, and effectiveness; and
- Keep the Librarian of Congress and the Congress fully and currently informed about problems and deficiencies relating to the administration and operations of the Library.

The Inspector General is a member of the Council of the Inspectors General on Integrity and Efficiency (CIGIE), a unified council of all federal statutory Inspectors General. The Audits Division conducts in-depth reviews that address the efficiency, effectiveness, and economy of the Library's programs, activities, and functions; provides information to responsible parties to improve public accountability; facilitates oversight and decision-making; and initiates corrective action as needed.

We designed this performance audit to meet the objectives identified in the Objectives, Scope, and Methodology section of this report and we conducted the audit in accordance with GAGAS, issued by the Government Accountability Office (GAO). We communicated the results of our audit and the related findings and recommendations to FSD, CGD, and the OIG.

#### **IV. AUDIT RESULTS**

The initial objective of our audit was to determine whether FSD substantially captured the discounts offered by the Library's vendors for early payment discounts during the period in which the discount function in Momentum did not operate. Based on the results of our audit procedures, we determined that FSD accurately captured the error caused by the Momentum system upgrade.

Based on the results of our audit procedures, we also determined that the Library did not incorporate early payment discounts offered by vendors into contracts and did not always identify early payment discounts offered by vendors on invoices. Specifically, we noted the following.

##### **Finding 1**

The Library is failing to include early payment discounts into contracts awarded under GSA schedules, and did not take advantage of discounts that vendors were required to offer.

We identified 291 Library Contracts under a GSA schedule that were active at some point during FY 2017 or FY 2018. Of these contracts, the Library awarded 38 on GSA schedules containing early payment discount terms.

When the Library awards contracts based on GSA schedules, it does not incorporate all of the terms and conditions that are included in the schedule into the Library contract. Specifically, the Library does not incorporate any early payment discount terms offered by a vendor on its GSA schedule into the Library contract. GSA has stated that its vendors are required to offer payment discount terms to those agencies that use its GSA schedules. The Library has stated that it is not required to accept such terms, but will consider those terms if they are consistent with Library laws and regulations.

The CGD maintains that it must retain the ability for its contracts to supersede the GSA schedules, since there are several differences between the GSA schedules and the Library's requirements, including prompt pay, disputes, comptroller authority, and clauses regarding software licensing. When a Federal Acquisition Regulation (FAR) clause included on the GSA schedule conflicts with Library requirements, CGD incorporates a Library of Congress Federal Acquisition Regulations (LCFARS) clause issued by the Library within the order that supersedes the standard FAR clause. While early payment discounts are not in conflict with Library policies, CGD has chosen not to incorporate early payment discount terms offered on GSA schedules into Library contracts.

The Library is not earning, and in many cases is not even offered, early payment discounts that its vendors are required to offer by the terms of their GSA schedules. For the 38 contracts noted above, the Library failed to take advantage of \$221,379 of discounts that those vendors were required to offer on billings through February 24, 2019. If the Library applied discounts on the unbilled portion of the contract values, the Library could realize an additional \$231,545 in savings for a total of \$452,924 in early payment discounts. Omitting early payment discounts offered on GSA schedules for future Library contracts would result in additional unearned discounts.

Although the early payment discount terms offered on GSA schedules are not negotiable, and vendors are required to offer these discounts regardless of what is included in the Library contracts, not including these terms on the Library contracts has resulted in the Library failing to earn the discounts.

The Library should take advantage of discounts offered by vendors, when consistent with Library laws and regulations. Furthermore, the Library shall ensure that its payments systems automatically take these discounts.

LCR 6-320 Cash Management Section 9(C)<sup>1</sup> states that:

“Offices responsible for forwarding invoices to the Office of the Chief Financial Officer shall ensure that their system will automatically take advantage of cash discounts as a matter of routine and will eliminate any need for special handling. Such discounts shall be taken in accordance with procedures stipulated in OCFO Directives....”

Even though the Library failed to incorporate early payment discount terms in the contracts it awarded under GSA schedules, vendors are still required to offer the discounts included on the GSA schedules. As outlined in the guidance listed below, a vendor must offer early payment discounts pursuant to its GSA schedule when invoicing on a contract awarded under that schedule.

1. FAR 8.406-1 (c), states that “The ordering activity shall place orders directly with the contractor in accordance with the terms and conditions of the pricelists. Prior to placement of the order, the ordering activity shall ensure that the regulatory and statutory requirements of the requiring agency have been applied.”
2. GSAM clause 552.238-113 Section (f)(2) specifically addresses a contractor’s obligation for accepting orders from outside the Executive branch: “The Contractor is not obligated to accept orders received from activities outside the Executive branch; however, the Contractor is encouraged to accept such orders. If the Contractor elects to accept such orders, all provisions of the contract shall apply.”
3. Federal Supply Schedule I-FSS-600 Contract Price Lists (Oct 2016) Section (b)(3)(ii)(8) states that; “Prompt payment terms. Note: Prompt payment terms must be followed by the statement "Information for Ordering Offices: Prompt payment terms cannot be negotiated out of the contractual agreement in exchange for other concessions.”
4. The GSA issued additional clarification regarding the existing guidance on early payment discounts offered on GSA schedules. GSA Newsletter Issue No. 38, *Winter 2013*, Page 2, “Are Prompt Payment Discounts Negotiable?” reads as follows: “Contract holders with standard Net 30 payment terms are free to offer prompt payment discounts on individual orders and invoices, and contractors who have agreed to a GSA Schedule prompt payment discount may offer additional discounts. However, customers are not permitted to negotiate prompt payment discounts out of the contractual agreement in exchange for other considerations. For example, a federal agency may offer to waive a prompt payment discount in exchange for other considerations, such as a price discount, if they do not anticipate paying by the discount deadline. However, customers must abide by FAR 8.406-1 when ordering from a GSA Schedule contract; the clause states customers ‘...shall place an order directly with the contractor in accordance with the terms and conditions of the pricelists.’ **In other words, if your pricelist contains a prompt payment discount, it cannot be waived.** In such a scenario, the customer may still seek additional concessions, but not in exchange for the prompt payment discount.” [Emphasis Added]

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<sup>1</sup> This LCR references the Office of the Chief Financial Officer (OCFO), which was then renamed to FSD.

## **Recommendations**

We recommend that CGD:

1. Incorporate early payment discount terms, offered by vendors in GSA schedules, into Library contracts so that the Library has the opportunity to earn the discounts offered.
2. To the extent it is legally and administratively possible, pursue collections for invoices paid both prior to and after February 24, 2019, for the 38 Library contracts awarded from GSA contracts containing early payment discount terms. In addition, the Library should also earn, and receive all discounts on invoices submitted for these contracts subsequent to our audit report.

## **Finding 2:**

The Library is not taking advantage of all early payment discounts offered by vendors.

The Library is not taking advantage of all early payment discount terms offered by vendors when they submit invoices through IPP. The Library allows contractors to submit invoices using the IPP, a web-based system supported by the U.S Department of the Treasury, and made available to federal agencies to assist in the invoicing process. When a vendor uploads an invoice in IPP for the Library and offers an early payment discount, the vendor is supposed to select the terms of the discount from a drop down menu in IPP. This menu contains prepopulated discount term options.

In our review of IPP, we noted numerous instances where the vendor offered an early payment discount, but did not use the drop down menu in IPP to identify those terms. Instead, the vendors included the early payment discount terms on the face of the actual invoice uploaded to IPP, or in the "invoice comments" box of IPP.

After the vendor submits the invoices through IPP, Momentum extracts the invoices for payment. If the vendor does not select the discount terms from the drop down menu as described above, Momentum will not automatically identify the early payment discount terms to ensure that the Library receives the discount.

Vendors are not using the early payment discount drop down menu in IPP to input the discount terms offered on the invoice. Further, Contracting Officers' Representatives (CORs) are not required to review the actual invoice submitted by the vendor or the IPP notes box, and vendors are not required to upload the actual invoice being submitted.

There are multiple reasons that the vendor may not select the offered discount terms from the drop down menu in IPP, including:

- The vendor may not be aware of the drop down menu. Although IPP is a web-based system run by the Treasury Department, not every agency who uses IPP uses the drop down menu. Therefore, vendors may not be aware of the drop down menu if they are used to using IPP with an agency that does not employ this option.
- The prepopulated early payment discount terms that are available to select in the drop down menu may not match the discount terms offered by the vendor. The drop down menu in IPP contains the following options:

<b>Discount Terms</b>	<b>Payment Due</b>
0%, 0 Days	Net 30 Days
25%, 20 Days	Net 30 Days
10%, 2 Days	Net 30 Days
5%, 10 Days	Net 30 Days
5%, 5 Days	Net 30 Days
3%, 10 Days	Net 30 Days
2%, 20 Days	Net 30 Days
2%, 10 Days	Net 30 Days
1.5%, 15 Days	Net 30 Days
1.5%, 10 Days	Net 30 Days
1%, 20 Days	Net 30 Days
1%, 15 Days	Net 30 Days
1%, 10 Days	Net 30 Days
0.5%, 20 Days	Net 30 Days
0.5%, 10 Days	Net 30 Days
0.25%, 20 Days	Net 30 Days
0.1%, 30 Days	Net 30 Days
0.05%, 10 Days	Net 30 Days

For example, we observed one vendor that offered a 4 percent discount if the invoice was paid within 10 days. However, the drop down menu does not include this option.

The CORs rely on IPP to identify early payment discount terms, and it does not appear that CORs review the face of the invoice or read the vendor notes in the IPP “invoice comments” box. Vendors are not required to upload the actual invoice that they submit to IPP for payment. If the early payment terms are not properly input into IPP, and there is no PDF invoice for the COR to review, then the Library will not be able to receive an early payment discount offered by the vendor’s GSA schedule.

As a result, the Library is not earning all early payment discounts offered by vendors that neglect to use the drop down menu in IPP.

The Library is required to ensure that its system will automatically earn all early payment discounts offered. Specifically, the LCR 6-320 Cash Management Section 9(C) states:

“Offices responsible for forwarding invoices to the Office of the Chief Financial Officer shall ensure that their system will automatically take advantage of cash discounts as a matter of routine and will eliminate any need for special handling. Such discounts shall be taken in accordance with procedures stipulated in OCFO Directives....”

### **Recommendations**

We recommend that the Library:

3. Instruct CORs to notify FSD of any early payment discount terms offered by a vendor on an invoice, which are not included in the IPP drop down menu. FSD should then update the drop down menu to include the applicable discount terms, to ensure that the vendor can select the appropriate early payment discount terms from the drop down menu on future invoices.
4. Instruct the CORs to review the actual invoice submitted by the vendor for early payment discount terms being offered.
5. Instruct the CORs to review the comment section in IPP for each invoice, and identify any early payment discount terms offered by the vendor.

COTTON & COMPANY LLP



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Michael W. Gillespie, CPA, CFE  
Partner

## Appendix B: Management Response



Office of the Librarian

### MEMORANDUM

**DATE** January 9, 2020  
**TO** Kurt Hyde, Inspector General  
**FROM** J. Mark Sweeney, Principal Deputy Librarian of Congress   
**SUBJECT** Management Response to OIG report 2018-FN-105, The Library Should Collect Discounts for Early Payments on Vendor Invoices on GSA Schedule Contracts

The Library of Congress (Library) has reviewed your report.

We agree with the Office of the Inspector General's findings regarding the system issues causing overpayments by the Library. In addition, we agree that errors arising from the upgrade of the Library's financial management system contributed to Contracting Officer Representatives and the Financial Services Directorate not being alerted to available discounts. The Library has corrected the system errors and has reviewed the GSA schedule contracts identified by the auditor for prompt payment discounts. The Library will identify and collect overpayments as applicable in prior contracts and will include relevant discounts in future contracts. The attached chart provides details on the Library's actions to resolve all the findings.

However, we maintain that the Library is permitted to negotiate terms, including prompt payment or other discounts, in a GSA order and incorporate Library-specific requirements that differ from those established in the schedule contracts. As a legislative branch agency, the Library may be subject to different statutes than the vast majority of GSA's executive agency customers. Statutes that apply to the Library cannot be waived or revised pursuant to GSA regulations; therefore, the Library's orders may include deviations where standard GSA clauses incorporate statutory references that are inapplicable to the Library. Where the availability of contractor discounts for early payments does not pose a statutory conflict, the Library may include such provisions in its orders against GSA contracts. The Library's standard clause for orders against government-wide acquisition contracts, as provided in Library of Congress Directive 7-210.1, Library of Congress Federal Acquisition Regulation Supplement, clarifies this position and incorporates the terms and conditions of the GSA schedule

contract that is referenced therein to extent it does not conflict with the terms of Library orders.<sup>1</sup>

Attachment

cc: Ronald Backes, Director of Contracts and Grants  
Edward Jablonski, Chief Operating Officer  
Mary Klutts, Chief Financial Officer  
Elizabeth Pugh, General Counsel

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<sup>1</sup> See LCFARS Part 52, clause LC52.212-1 ("This is an order pursuant to contract [fill in GSA/GWAC contract number] and the terms and conditions set forth herein. The terms and conditions of the contract are incorporated into this order along with the terms and conditions set forth herein. In the event of a conflict, the Library's terms and conditions take precedence.").

	<b>Recommendation</b>	<b>Resp. Office</b>	<b>Comments</b>	<b>Target completion</b>
1	CGD incorporate early payment discount terms, offered by vendors in GSA schedules, into Library contracts so that the Library has the opportunity to earn the discounts offered.	CGD	Agree. CGD is reviewing GSA Schedules to identify discount terms offered and incorporating the discounts via Momentum/IPP where appropriate.	Completed
2	CGD, to the extent it is legally and administratively possible, pursue collections for invoices paid both prior to and after February 24, 2019, for the 38 Library contracts awarded from GSA contracts containing early payment discount terms. In addition, the Library should also earn, and receive all discounts on invoices submitted for these contracts subsequent to our audit report.	CGD & FSD	Agree with comment. CGD will negotiate modifications with identified vendors to incorporate prompt payment discount terms into the contracts. CGD and FSD are reviewing contract status and balances to determine feasibility of pursuing past discounts.	12/31/2019
3	Library instruct CORs to notify FSD of any early payment discount terms offered by a vendor on an invoice, which are not included in the IPP drop down menu. FSD should then update the drop down menu to include the applicable discount terms, to ensure that the vendor can select the appropriate early payment discount terms from the drop down menu on future invoices.	FSD & CGD	Agree. IPP COR Training has been updated to include the recommended instructions to CORs.	Completed
4	Library instruct the CORs to review the actual invoice submitted by the vendor for early payment discount terms being offered.	FSD & CGD	Agree. IPP COR Training has been updated to include the recommended instructions to CORs.	Completed
5	Library instruct the CORs to review the comment section in IPP for each invoice, and identify any early payment discount terms offered by the vendor.	FSD & CGD	Agree. IPP COR Training has been updated to include the recommended instructions to CORs.	Completed