

1 LEON J. PAGE, COUNTY COUNSEL  
2 D. KEVIN DUNN, SENIOR DEPUTY (SBN 194604)  
kevin.dunn@coco.ocgov.com  
3 400 West Civic Center Drive, Suite 202  
Post Office Box 1379  
Santa Ana, California 92702-1379  
4 Telephone: (714) 834-3300  
Facsimile: (714) 560-4552  
5  
6 Attorneys for Non-Party Victim,  
COUNTY OF ORANGE

7

8

9

10 **UNITED STATES DISTRICT COURT**

11 **CENTRAL DISTRICT OF CALIFORNIA**

12

13 UNITED STATES OF AMERICA,  
14 Plaintiff,  
15 v.  
16 ANDREW HOANG DO.  
17 Defendants.

Case No. 8:24-cr-00126 JVS

18

19

20

21

22

23

24

25

26

27

28

**COUNTY OF ORANGE'S  
MEMORANDUM OF LAW BY VICTIM  
IN SUPPORT OF REQUEST FOR  
RESTITUTION; DECLARATION OF D.  
KEVIN DUNN; EXHIBITS A – F**

DATE: August 11, 2025  
TIME: 9:00 a.m.  
DEPT: Courtroom 10C  
JUDGE: Hon. James V. Selna

## TABLE OF CONTENTS

	Page No.
TABLE OF AUTHORITIES .....	4
I. INTRODUCTION .....	6
II. FACTUAL BACKGROUND.....	7
A. Defendant Admits that He Steered More than \$10 Million in County Contracts Toward VAS in Exchange for Bribes .....	7
B. Defendant Personally Removed Controls on the Contracts that He Steered to VAS to Facilitate Efforts to Defraud the County and Cover-up His Receipt of Bribe Payments.....	9
C. VAS Failed to Deliver the Meals or Provide the Services under the County Contracts that Defendant Steered toward VAS.....	10
1. Defendant Knew that the Bulk of the Money that the County Paid to VAS Was Not Being Used for Contract Purposes, but to Pay for Bribes to Himself or Payments to the Other Co-Conspirators .....	10
2. VAS Was Required to Maintain Detailed Records Showing that Contract Moneys Were Used for Contract Purposes.....	10
3. VAS's Failure to Maintain Adequate Records Showing that It Performed the Contracts or Complete Required Audits Confirms that the County Did Not Receive a Benefit from the Contracts .....	12
4. Amounts Reimbursed to the County from the Contract Funds .....	13
D. Defendant Does Not Dispute that He Received Bribes through Payments Made by the Co-Conspirators to His Daughters in the Amount of \$868,612.....	13
E. The County Has Devoted A Minimum of 40 Hours of County Counsel Time Specifically Assisting Prosecutors .....	13
III. ARGUMENT.....	14
A. As a Victim, the County of Orange Is Entitled to Full Restitution of All Economic Losses Caused by Defendant's Criminal Conduct .....	14

## **TABLE OF CONTENTS (continued)**

	Page No.
B. The County Should Receive Restitution of the Full Amounts of the County Contracts that Defendant Steered toward VAS, because They Were Not Used for their Intended Purposes, but to Enrich Defendant and His Co-Conspirators .....	15
1. The County As a Victim Is Not Limited to the Amount of the Bribes Paid to Defendant from County Funds, but May Receive the Full Value of the County’s Actual Loss .....	15
2. VAS’s Failure to Use County Contract Proceeds for the Purposes of the Contracts Is a Direct and Foreseeable Result of Defendant’s Criminal Conduct .....	17
C. Under the MVRA, Defendant also Must Pay Restitution in an Amount that Reimburses the County for Necessary Expenses Incurred during the County’s Participation in the Investigation and/or Prosecution of the Offense .....	21
D. Defendant’s Argument that the District Attorney Acted as an Agent of the Victim, the County, and that as a Victim, the County Is Bound by the Terms of the Plea Agreement Regarding Restitution Is Meritless .....	22
IV. CONCLUSION.....	23

## **TABLE OF AUTHORITIES**

Page No.

## Cases

<i>Dolan v. United States</i> ,	
560 U.S. 605 (2010).....	14
<i>Frandsen v. County of San Diego</i> ,	
101 Cal. 317 (1894) .....	22
<i>Harris v. Gibbins</i> ,	
114 Cal. 418 (1896) .....	22
<i>Hicks v. Bd. of Supervisors</i> ,	
69 Cal. App. 3d 228 (Ct. App. 1977). .....	22
<i>Lagos v. United States</i> ,	
584 U.S. 577 (2018).....	13, 21
<i>Pitts v. County of Kern</i> , 1	
7 Cal. 4th 340 (1998).....	22
<i>United States v. Amato</i> ,	
540 F.3d 153 (2d Cir. 2008) .....	21
<i>United States v. Cienfuegos</i> ,	
462 F.3d 1160 (9th Cir. 2006) .....	14
<i>United States v. Eyraud</i> ,	
809 F.3d 462 (9th Cir. 2015) .....	6, 21
<i>United States v. Fair</i> ,	
699 F.3d 508 (D.C. Cir. 2012).....	15, 16
<i>United States v. French</i> ,	
357 F. App'x 177 (10th Cir. 2009).....	21
<i>United States v. Gamma Tech Indus., Inc.</i> ,	
265 F.3d 917 (9th Cir. 2001) .....	passim
<i>United States v. Heslop</i> ,	
694 Fed. Appx. 485 (9th Cir. 2017) .....	14

## **TABLE OF AUTHORITIES (continued)**

	Page No.
2	
3	<i>United States v. Koenig</i> ,
4	952 F.2d 267 (9th Cir. 1991) ..... 18
5	<i>United States v. Peterson</i> ,
6	538 F.3d 1064 (9th Cir. 2008) ..... 18, 19
7	<i>United States v. Rice</i> ,
8	38 F.3d 1536 (9th Cir. 1994) ..... 17
9	<i>United States v. Zangari</i> ,
10	677 F.3d 86 (2d Cir. 2012) ..... 16
11	<b>Statutes</b>
12	18 U.S.C. § 3663A(a)(1) ..... 14
13	18 U.S.C. § 3663A(a)(2) ..... 6, 15
14	18 U.S.C. § 3663A(b)(4) ..... 21
15	18 U.S.C. § 3663A(c)(1)(A)(ii) (1996) ..... 14
16	18 U.S.C. § 3664(f)(1)(A) ..... 14
17	18 U.S.C. § 3664(f)(1)(B) ..... 14
18	18 U.S.C. § 3771(a) ..... 6
19	18 U.S.C. § 3771(a)(6) ..... 14
20	18 U.S.C. § 3771(e)(2)(A) ..... 6, 15
	Cal. Gov't Code § 25212 (f) ..... 22

1 **I. INTRODUCTION**

2 This Court appropriately determined that the County of Orange is the victim of  
3 Defendant Andrew Hoang Do's criminal conduct.<sup>1</sup> As a crime victim, the County has the  
4 right "to be reasonably heard at any public proceeding in the district court involving release,  
5 plea, sentencing, or any parole proceeding" and "[t]he right to full and timely restitution as  
6 provided in law." 18 U.S.C. § 3771(a); *See also United States v. Eyraud*, 809 F.3d 462, 467  
7 (9th Cir. 2015) [recognizing that while the government typically proves up restitution, the  
8 district court is authorized "to allow a victim to prove up its own claim for restitution when  
9 the court deems it appropriate"] (quoting *United States v. Gamma Tech Indus., Inc.*, 265  
10 F.3d 917, 924 (9th Cir. 2001).) The County respectfully submits this request for restitution  
11 in the full amount of the County's actual losses proximately and foreseeably caused by  
12 Defendant's criminal conduct.

13 The County further submits that the Court should reject Defendant's efforts to limit  
14 the amount of restitution to the amounts he admits he received as a bribe (\$868,612), rather  
15 than the full amount of the County's loss (\$10,259,128 for amounts paid to Viet America  
16 Society (VAS) for County contracts secured through the payment of the bribes), for the  
17 following reasons:

18 

- 19 • The County's entitlement to restitution under the MVRA is not limited to the  
amount that Defendant personally gained through bribes, but should be based  
20 on the County's actual losses that was caused by Defendant's criminal  
conduct.
- 21 • It is not unreasonable to assume that a natural result of VAS's payment of  
large bribes to Defendant from County contract proceeds to secure the

22  
23  
24  
25  
26  
27  
28 

---

<sup>1</sup> The County is a "crime victim" within the meaning of the Crime Victims' Rights  
Act ("CVRA"), 18 U.S.C. § 3771(e)(2)(A), in that it was "directly and proximately harmed  
as a result of the commission of a Federal offense. . ." Moreover, the County is a "victim"  
within the meaning of the Mandatory Victims' Restitution Act ("MVRA"), 18 U.S.C. §  
3663A(a)(2), because it was "directly and proximately harmed as a result of the commission  
of an offense for which restitution may be ordered including, in the case of an offense that  
involves as an element a scheme, conspiracy, or pattern of criminal activity, any person  
directly harmed by the defendant's criminal conduct in the course of the scheme,  
conspiracy, or pattern."

1 contracts is that VAS is not using the County contract funds for the intended  
2 purposes of the VAS contracts. Thus, the Court should reject Defendant's  
3 argument that VAS diversion of contract revenues for non-contract purposes  
4 was not foreseeable.

5 • Defendant's argument that the County as a victim is bound by the restitution  
6 amounts set forth in the Plea Agreement based on the faulty premise that the  
7 District Attorney is an agent of the victim County conflicts with federal and  
8 state law recognizing that only the County Board of Supervisors can approve  
9 or delegate authority to approve a County contract and that the District  
10 Attorney acts as a State official, not a County official, when prosecuting  
11 criminal violations.

12 Accordingly, the County respectfully requests that the Court order mandatory  
13 restitution to the County in the amount of **\$10,259,128.60**.<sup>2</sup>

## 14 II. FACTUAL BACKGROUND

### 15 A. Defendant Admits that He Steered More than \$10 Million in County 16 Contracts Toward VAS in Exchange for Bribes

17 In his plea agreement, Defendant admitted that beginning "in 2020 and continuing for  
18 several years, defendant steered more than \$10,000,000 in federal and County pandemic-  
19 related funds to Viet America Society (VAS), a nonprofit entity which later became  
20 affiliated with his twenty-three-year-old daughter." Plea Agreement at pp. 11-12.

21 Defendant also admits in his that he steered contracts to VAS in exchange for the  
22 payment of bribes, which he understood were funded by the County monies that were  
23 supposed to be used to pay for the services that were to be provided:

24 More than half a million dollars from the public funds VAS had  
25 received from the County of Orange were paid to defendant.  
Payment was by way of funneling those funds - which were

26 \_\_\_\_\_  
27 <sup>2</sup> This figure is based on \$10,399,994 (the amount the County paid to VAS, which  
28 includes the \$868,612 that Defendant does not dispute he received through bribes) -  
\$150,484.25 (amount returned to the County) + \$9,618.80 (necessary expenses assisting  
prosecutors) = **\$10,259,128.60**.

1 comprised of both federal and state funds - through VAS and two  
2 of VAS's vendors back to defendant's daughters. Those bribes  
3 totaled more than \$550,000 but less than \$730,500, including more  
4 than \$385,000 to one of defendant' daughters and \$100,000 to  
another. Defendant agrees that he was influenced and rewarded in  
connection with county business involving more than \$5,000, and  
that in this involvement he acted corruptly.

5 Plea Agreement at p. 12. Defendant further admits that he took the official acts of steering  
6 and voting in favor of more than \$10,000,000 in the following County Contracts for VAS,  
7 which are enumerated on page 15 of the Plea Agreement:

Contract No.	Project/Program	Contract Period	Amount Paid to VAS
<b>MA-012-21010980</b> ("CARES Contract")	NGP Services	12/31/20 – 2/2/21	\$200,000
<b>MA-012-21011525</b> ("ARPA Contract")	NGP Services	5/3/21 – 5/31/23	\$3,999,994
<b>GAX 017-23003993<sup>3</sup></b> ("SLFRF Contract")	Meal Gap Programs	12/20/22 – 6/30/23	\$2,200,000
<b>GAX 017-CF2400000<sup>4</sup></b>	Senior Congregant Meal Program	8/15/23	\$3,000,000
<b>GAX 017-CF2400001<sup>5</sup></b>	Vietnam War Memorial	10/5/23 – 6/30/23	\$1,000,000
<b>Total</b>			<b>\$10,399,994</b>

20 Plea Agreement at p. 15.

21

22

23

24

25

26

27

28

---

<sup>3</sup> On December 20, 2022, the County entered into a Discretionary District Beneficiary Agreement with VAS for VAS to provide meal gap services to residents within the First Supervisorial District.

<sup>4</sup> On August 11, 2023, the County entered into a Discretionary District Beneficiary Agreement with VAS for Senior Congregant Meal Services for senior and disabled Orange County residents.

<sup>5</sup> On September 27, 2023, the County entered into a Discretionary District Beneficiary Agreement with VAS for the design, construction, and maintenance of the Vietnam War Memorial at Mile Square Park for a one-time payment of \$1,000,000.00.

1                   **B. Defendant Personally Removed Controls on the Contracts that He Steered**  
2                   **to VAS to Facilitate Efforts to Defraud the County and Cover-up His**  
3                   **Receipt of Bribe Payments**

4                   Defendant's receipt of hundreds of thousands of dollars in bribes, which he knew  
5                   were funded by the County contracts that he steered toward VAS, put him on notice as a  
6                   County elected official and fiduciary of the County that the moneys that were being paid to  
7                   VAS were not being used for the purposes of the contracts. Plea Agreement at 18, lns. 3-7.  
8                   This admission alone undermines Defendant's argument in his restitution brief that he could  
9                   not reasonably foresee the losses that the County would incur due to VAS's failure to  
10                  provide the services to the public that it agreed to provide under its contracts with the  
11                  County. See Defendant Restitution Position, pp. 11-13.

12                  However, despite the increasing bribes that were being funneled to Defendant and his  
13                  daughters, Defendant acted to further impair the ability of the County to discover his  
14                  criminal conduct and the criminal conduct of his co-conspirators. Plea Agreement at 4  
15                  (describing growth in bribe amounts being paid to Defendant and his daughters). For  
16                  example, as noted by the Government in its briefing regarding Defendant's sentencing, in  
17                  July 2023, Defendant personally edited contracting documents to remove controls on a \$3  
18                  million grant as his daughter received hundreds of thousands of dollars to purchase a  
19                  million-dollar house. Doc 34, Government Sentencing Position, p. 14, lns. 3-11 and pp. 21-  
20                  22, ¶¶ 3(b)-4. Specifically, Defendant deleted the following language from the \$3,000,000  
21                  Senior Congregant Meal Program Contract, which required VAS to deliver meals to eligible  
22                  participants, thus deleting the metrics against which the County could measure VAS's  
23                  performance:

- 24                  • “Subrecipient must provide a minimum of 10,000 meals to  
25                  NGP participants,” and
- 26                  • “Subrecipient shall not be eligible for reimbursement on  
27                  meals that cannot be delivered to participants for any reason.”

28                  Doc 34, Government Sentencing Position., pp. 43-44.

1           **C.    VAS Failed to Deliver the Meals or Provide the Services under the County**  
2           **Contracts that Defendant Steered toward VAS**

3           **1.    Defendant Knew that the Bulk of the Money that the County Paid to**  
4           **VAS Was Not Being Used for Contract Purposes, but to Pay for**  
5           **Bribes to Himself or Payments to the Other Co-Conspirators**

6           Defendant admits in his plea agreement that “only around 15 percent” of meal  
7           program contract funds was spent on the meal deliveries that were required under the  
8           Contract. Plea Agreement at 17, lns. 19-21. Specifically, Defendant admitted:

9           A significant portion was spent - either directly from VAS’s bank  
10          account or through Company 1’s bank accounts - for the benefit of  
11          insiders, including to purchase properties (in the name of both  
12          defendant’s daughter or Company #1), bribe payments to  
13          defendant’s daughters, payments to Co-Conspirator#1 and Co-  
14          Conspirator#2, payments to other companies affiliated with VAS’s  
15          listed officers, and through hundreds of thousands of dollars in cash  
16          withdrawals.

17          Defendant knew that some of the funds VAS received from the  
18          County were being used to pay bribes instead of to provide meals  
19          to the elderly or infirm. Defendant nonetheless intentionally voted  
20          on the contracts in reckless disregard as to whether the funds were  
21          being properly used. He did this because of the influence of the  
22          bribes he was paid through his daughters.

23          Plea Agreement at 17, ln. 23 – p. 18, ln. 8. Indeed, some of the misuse of funds was  
24          physically apparent such as the Vietnam War Memorial Contract remaining unfinished.

25           **2.    VAS Was Required to Maintain Detailed Records Showing that**  
26           **Contract Moneys Were Used for Contract Purposes**

27          County’s contracts with VAS required VAS to maintain detailed records of its  
28          expenditures in connection with the performance of the contracts, conduct periodic audits,  
29          and produce records of its performance to the County upon request. However, despite  
30          numerous demands, VAS could not produce evidence that would support even the low 15  
31          percent figure that Defendant asserts was spent for the intended purposes of the contracts.

32          Contract No. MA-012-21010980 (the “CARES Contract”) required VAS to, among  
33          other things, to (i) expend funds under the CARES Contract to provide Nutrition Gap Meal  
34          Services to the identified demographic within the County’s First Supervisorial District; (ii)

1 compile data regarding meals delivered each delivery day and the number of deliveries  
2 made per delivery day; (iii) establish and maintain a sound financial management system,  
3 based upon generally accepted accounting principles; (iv) maintain all records for three  
4 years on until audit has occurred, whichever is later; (v) provide and submit to the County  
5 supporting documentation such as general ledgers, expenses transaction reports, personnel  
6 documentation; and (vi) conduct an independent audit and provide access to County's  
7 Auditor Controller or its representative to all books, records, accounts. The CARES  
8 Contract required all funds to be spent on the purposes of the CARES Contract and required  
9 unspent money to be returned to the County.

10 Likewise, Contract No. MA-012-21011525 (the "ARPA Contract") required VAS to,  
11 among other things: (i) provide Nutrition Gap Program Services within the First  
12 Supervisorial District; (ii) submit and provide reports and any other relevant documents  
13 necessary to complete the services and requirements set forth in the ARPA Contract; (iii)  
14 establish and maintain a sound financial management system, that would provide fiscal  
15 control and accounting pertaining to, among other things, its obligations, unobligated  
16 balances, assets, expenditures, and income; (iv) maintain records for possible audit for a  
17 minimum of three years after final payment unless a longer period of records retention was  
18 stipulated among the parties or required by law; (v) arrange for an independent audit to be  
19 performed by Certified Public Accountant in accordance with the requirement set forth in  
20 the ARPA Contract's scope of work; (vi) keep grants funds provided to VAS under the  
21 ARPA Contract separately and concretely identify State, federal and local grant funding in  
22 the Statement of Revenues and Expenditures; (vii) provide access to County's Auditor  
23 Controller and/or its agents/representatives to all books, records, ledgers, and documents,  
24 and complete a Single Audit for Contract and federal law compliance. All funds under the  
25 ARPA Contract were to be spent on the purposes of the ARPA Contract and money not so  
26 spent was required to be returned to the County.

27 The remaining contracts also contained provisions that expressly required VAS to  
28 maintain records of their performance of the contracts, including all invoices, materials,

1 payrolls, records of personnel, conditions of employment and other data relating to all  
2 matters covered by the contracts. The contracts further authorized the County to audit  
3 VAS's records, including invoices, materials, payrolls, records of personnel, conditions of  
4 employment and other data relating to all matters covered by the contracts. Finally, the  
5 contracts required that the moneys from the County be used solely for contract purposes,  
6 and money not so spent, was required to be returned to the County.

7 **3. VAS's Failure to Maintain Adequate Records Showing that It  
8 Performed the Contracts or Complete Required Audits Confirms  
9 that the County Did Not Receive a Benefit from the Contracts**

10 County made extensive efforts to verify and secure VAS's performance and  
11 compliance with the Contracts' requirements and sent numerous letters requesting  
12 documentation that was required under these contracts. These efforts are detailed in  
13 declaration prepared by the Business Services Administrator within Orange County  
14 Community Services, Michael Brewer. This declaration is attached hereto as Exhibit A.

15 Ultimately, to determine whether VAS had, in fact, discharged any of its duties to the  
16 County and the public, the County sent letters to VAS demanding VAS's production of  
17 information and records as required under the Contracts. Ex. A, ¶¶ 17-23. The County also  
18 demanded VAS hire an independent auditor to complete a Single Audit as required under  
19 the CARES Contract and the ARPA Contract and federal law. Ex. A, ¶ 23.

20 VAS retained The Pun Group LLP ("Pun Group"), ostensibly to gather the required  
21 supporting documents and perform the required Single Audit on two of the contracts  
22 (ARPA and CARES). Ex. A, ¶ 24. Throughout this process, VAS delayed the audit by  
23 repeatedly claiming that it was in the process of providing—or falsely stating it had already  
24 provided—the necessary information and supporting documentation to the Pun Group for  
25 the Single Audit. Ex. A, ¶ 24. Despite VAS's representations, the County learned in July  
26 2024 that the Pun Group had been prevented from completing the required single audit  
27 because VAS failed to provide the Pun Group with critical information necessary to prepare  
28 the Single Audit. Ex. A, ¶ 26. After a conference call with VAS where the Pun Group

1 indicated that the costs incurred by VAS were indeterminable given the state of VAS's  
2 records, VAS fired the Pub Group. *Id.*

3 Because VAS was unable to provide contractually required documentation to  
4 establish compliance with the contract requirements, obstructed or delayed audits that  
5 would have aided in the determination of what funds were spent in performance of the  
6 contracts, and did not return to the County any funds provided by the County (except as  
7 noted here), it is reasonable to conclude that VAS did not spend the funds provided by the  
8 County on contract purposes.

9 **4. Amounts Reimbursed to the County from the Contract Funds**

10 In or around August 2024, pursuant to the County's demand, VAS returned  
11 \$150,484.25 of the \$1,000,000 paid to VAS related to the War Memorial contract.

12 **D. Defendant Does Not Dispute that He Received Bribes through Payments  
13 Made by the Co-Conspirators to His Daughters in the Amount of \$868,612**

14 Defendant does not dispute the Government's calculation that he received **\$868,612**  
15 dollars in bribes from his co-conspirators, which was largely paid through his daughters.  
16 Government Restitution Position, pp. 6-7; Defendant Restitution Position, p. 7. These  
17 bribes, which began in September 2021 and extended through March 2024 are detailed in  
18 the table contained in pages 6 through 7 of the Government's Restitution Position.

19 **E. The County Has Devoted A Minimum of 40 Hours of County Counsel Time  
20 Specifically Assisting Prosecutors**

21 The County has expended **3989.75 hours** as of June 22, 2025, at the Board-  
22 established County attorney billing rate, for a total of **\$959,417.00** in County attorney fees  
23 for all VAS work. Recognizing the holding in *Lagos v. United States*, 584 U.S. 577 (2018),  
24 the County estimates it has devoted 40 hours of County Counsel attorney time specifically  
25 attending Defendant's criminal proceedings, communicating with prosecutorial agencies  
26 and gathering and preparing documents related to restitution. At the Board-established  
27 County attorney billing rate, this totals **\$9,618.80**.

28 //

**III. ARGUMENT****A. As a Victim, the County of Orange Is Entitled to Full Restitution of All Economic Losses Caused by Defendant's Criminal Conduct**

The Crime Victim Rights Act ("CVRA") confers a broad array of rights upon crime victims, including the right to full and timely restitution as provided by law. 18 U.S.C. § 3771(a)(6). Under the Plea Agreement, Defendant plead guilty to one count of violating 18 U.S.C. § 371. The MVRA makes restitution mandatory when a sentencing proceeding or plea agreement relates to charges for "an offense against property under [Title 18]...including any offense committed by fraud or deceit." 18 U.S.C. § 3663A(c)(1)(A)(ii) (1996) (emphasis added). Defendant's crime of conviction, 18 U.S.C. §§ 371, 666(a)(1)(B), (a)(2), is such an offense. *United States v. Heslop*, 694 Fed. Appx. 485, 487 (9th Cir. 2017) (applying the MVRA to conspiracy to commit federal programs bribery under 18 U.S.C. § 371.)

Under the MVRA, the Court must order a defendant to pay restitution without regard to defendant's current ability to pay. *See* 18 U.S.C. § 3663A(a)(1) (providing that "when sentencing a defendant convicted of an offense described in subsection (c), the court *shall order* . . . that the defendant make restitution"); 18 U.S.C. § 3664(f)(1)(A) (providing that "the court shall order restitution to each victim in the full amount of each victim's losses . . . without consideration of the economic circumstances of the defendant"). This aligns with Congress' intent to provide crime victims with full restitution, *see Dolan v. United States*, 560 U.S. 605, 612 (2010) (discussing the MVRA), and "to ensure that the offender realizes the damage caused by the offense and pays the debt owed to the victim as well as to society," *United States v. Cienfuegos*, 462 F.3d 1160, 1165 (9th Cir. 2006). Moreover, the alternative availability of recovery through a civil lawsuit is irrelevant in determining restitution under the MVRA. See 18 U.S.C. § 3664(f)(1)(B) ("In no case shall the fact that a victim has received or is entitled to receive compensation with respect to a loss from insurance or any other source be considered in determining the amount of restitution."); *see also United States v. Cienfuegos*, 462 F.3d 1160, 1168 (9th Cir. 2006) ("under the MVRA

1 the availability of a civil suit can no longer be considered by the district court in deciding  
2 the amount of restitution”).

3 Here, the MVRA and Defendant’s Plea agreement require that restitution be ordered  
4 to any person “directly and proximately harmed as a result of the commission of [the]  
5 offense.” 18 U.S.C. § 3663A(a)(2); Doc 3, Plea Agreement at ¶ 9. Further, the  
6 Government and Defendant do not dispute that the County is the victim of Defendant’s  
7 criminal conduct that is entitled to restitution within the meaning of the MVRA. Doc 57, p.  
8 1; Doc 58, p. 6; see also 18 U.S.C. § 3663A(a)(2) (“For the purposes of [the MVRA], the  
9 term ‘victim’ means a person directly and proximately harmed as a result of the commission  
10 of an offense . . . .”); 18 U.S.C. § 3771(e)(2)(A) (“The term ‘crime victim’ means a person  
11 directly and proximately harmed as a result of the commission of a Federal offense . . . .”).  
12 However, as explained below, the Government improperly focuses on the amount of the  
13 Defendant’s personal gain through the bribes he received, rather than the full extent of the  
14 County’s losses as a victim due to VAS’s misuse of County contract funds, which severely  
15 understates the losses proximately caused by Defendant’s criminal conduct.

16 **B. The County Should Receive Restitution of the Full Amounts of the County  
17 Contracts that Defendant Steered toward VAS, because They Were Not  
18 Used for their Intended Purposes, but to Enrich Defendant and His Co-  
19 Conspirators**

20 **1. The County As a Victim Is Not Limited to the Amount of the Bribes  
21 Paid to Defendant from County Funds, but May Receive the Full  
22 Value of the County’s Actual Loss**

23 “The circuit courts of appeals are in general agreement that a defendant’s gain is not  
24 an appropriate measure of a victim’s actual loss in MVRA calculations.” *United States v.  
25 Fair*, 699 F.3d 508, 513 (D.C. Cir. 2012). To be sure, there may be cases where there is a  
26 direct correlation between gain and loss, such that the defendant’s gain can act as  
27 a *measure of*—as opposed to a *substitute for*—the victim’s loss. *Fair*, 699 F.3d at 513.  
28 However, some approximation of actual loss is needed to assess whether the defendant’s

1 gain serves as a reasonable estimate of the loss. *Id.*; *See also United States v. Zangari*, 677  
2 F.3d 86, 92–93 (2d Cir. 2012) (circuit courts have held that a sentencing court ordering  
3 restitution under the MVRA may not substitute a defendant's ill-gotten gains for the  
4 victim's actual loss).

5 Here, the County agrees with the Government's statement of the law that agents  
6 (including public officials) who profit from a fiduciary relationship owe the entirety of that  
7 profit to their principals, regardless of whether the profit received was at the principle's  
8 expense. *United States v. Gamma Tech Indus., Inc.*, 265 F.3d 917, 929 (9th Cir. 2001);  
9 Government Restitution Position, p. 5. However, this represents the beginning, not the end,  
10 of the analysis of the County's losses, which include not only the amount of the bribes paid  
11 to Defendant, which were funded by the monies the County paid to VAS, but the remainder  
12 of the \$10,399,994 paid to VAS for services that VAS failed to perform. Under the MVRA,  
13 the focus should be on the County's losses as a victim, rather than on the amounts that  
14 Defendant gained through his criminal conduct. Relying entirely on Defendant's gains  
15 through the bribes that he received, as advocated by Defendant, would severely understate  
16 the magnitude of losses proximately caused by his criminal acts. See Defendant Restitution  
17 Position, pp. 15-16.

18 Defendant admits that in exchange for his receipt of bribes, he agreed to steer and  
19 vote for County contracts with VAS, thus abusing his position of trust as a member of the  
20 Board of Supervisors. Plea Agreement, p. 12, lns. 5-22. Defendant expressly admits that  
21 he knew that moneys that the County paid to VAS were not being used for the purposes of  
22 the contracts:

23 Defendant knew that some of the funds VAS received from the  
24 County were being used to pay bribes instead of to provide meals  
25 to the elderly or infirm. Defendant nonetheless intentionally voted  
26 on the contracts in reckless disregard as to whether the funds were  
27 being properly used. He did this because of the influence of the  
28 bribes he was paid through his daughters. Defendant directed and  
worked together with other County employees to approve contracts  
with, and payments to, VAS. In addition to steering and voting to  
approve the funding to VAS, defendant was also directly involved  
in promoting VAS via videos uploaded to the Internet in 2023. In  
the videos, Defendant claimed that VAS was providing 2,700 meals

1 per week, when, in fact, he had no idea whether that was true.  
2 Defendant did all of this because of the influence of the bribes he  
3 was receiving.

4 Plea Agreement, p. 18, lns. 3-16. As the Government states, and Defendant does not  
5 dispute, VAS did not provide the meals to elderly and disabled residents that it promised.  
6 Government Restitution Position, p. 2, lns. 14-19. Instead, “a significant portion was spent  
7 - either directly from VAS’s bank account or through Company #1’s bank accounts – for the  
8 benefit of insiders, including to purchase properties (in the name of both defendant’s  
9 daughter or Company #1), bribe payments to defendant’s daughters, payments to Co-  
10 Conspirator#1 and Co -Conspirator#2, payments to other companies affiliated with VAS’s  
11 listed officers, and through hundreds of thousands of dollars in cash withdrawals.” Plea  
12 Agreement, pp. 17, ln. 23 – p. 18, ln. 2.

13 Accordingly, on the face of the Plea Agreement, Defendant admits to facts  
14 substantiating County’s actual losses in the amount of the VAS contracts, which were  
15 caused by his criminal conduct in steering such contracts toward VAS in return for the  
16 payment of bribes. The amount of the payments the County made to VAS under these  
17 contracts is **\$10,399,994**, which significantly exceeds the \$868,612 that Defendant and his  
18 family received through the payment of bribes by Defendant’s co-conspirators. The Court  
19 should issue a restitution order requiring Defendant to pay the full amount of the contract  
payments the County paid to VAS for services that VAS failed to provide.

20 **2. VAS’s Failure to Use County Contract Proceeds for the Purposes of**  
21 **the Contracts Is a Direct and Foreseeable Result of Defendant’s**  
22 **Criminal Conduct**

23 Restitution in a criminal case may only compensate a victim for actual losses caused  
24 by the defendant’s criminal conduct. *United States v. Gamma Tech Indus., Inc.*, 265 F.3d  
25 917, 926 (9th Cir. 2001). The Ninth Circuit has approved restitution awards that include  
26 losses at least one step removed from the offense conduct itself. *See, e.g., United States v.*  
27 *Rice*, 38 F.3d 1536, 1542 (9th Cir.1994) (upholding, in conspiracy and mail fraud case,  
28 restitution based on victim’s inability to use entire inventory of parts supplied by defendant

1 because victim could not identify which parts were defective); *United States v. Koenig*, 952  
2 F.2d 267, 274-75 (9th Cir. 1991) (upholding, in case involving conspiracy to produce and  
3 use counterfeit automated teller machine cards, restitution for the cost of reprogramming  
4 bank computers after defendants had stolen ATM account information).

5 In *Gamma Tech*, the Ninth Circuit affirmed the district court's decision to allow a  
6 victim to present evidence in support of its restitution claim. *Gamma Tech*, 265 F.3d at 925  
7 (9th Cir. 2001). The victim not only sought the amount of the kickbacks that were paid to  
8 the victim's former employee, but also lost profits resulting from the fact that the victim's  
9 costs increased because the victim was not informed of lower priced subcontractors due to  
10 the kickbacks paid to the former employee. *Id.* at 928. The court held that, “[i]t is clear  
11 from our cases that the phrase ‘directly resulting’ means that the conduct underlying the  
12 offense of conviction must have caused a loss for which a court may order restitution, but  
13 the loss cannot be too far removed from that conduct.” *Gamma Tech*, 265 F.3d at 928 (9th  
14 Cir. 2001). “Defendant’s conduct need not be the sole cause of the loss, but any subsequent  
15 action that contributes to the loss, such as an intervening cause, must be directly related to  
16 the defendant’s conduct.” *Id.* at 928. Indeed, “it is not unreasonable to assume that a natural  
17 result of paying kickbacks is inflation of the charges in order to make the scheme profitable  
18 for the payer of the kickbacks.” *Id.* Thus, the court held that the causal nexus between the  
19 payment of kickbacks to the former employee and the victim’s lost profits is not too  
20 attenuated.<sup>6</sup> *Id.*

21 Likewise, in *United States v. Peterson*, 538 F.3d 1064 (9th Cir. 2008), homebuilders  
22 were convicted of submitting gift letters that falsely claimed that borrowers had received the  
23 down payments for HUD-insured home loans from their relatives, rather than from the  
24 homebuilders. *Id.* at 1067–69. When the borrowers defaulted on their loans, the district  
25

26 <sup>6</sup> The record in *Gamma Tech* showed that the victim’s profit margin shrank  
27 drastically during the years of the kickback scheme but promptly returned to its previous  
28 level after their employee who was receiving the kicks was fired, and that the  
subcontractors who were paying the kickbacks received substantially more money from the  
victim during the scheme than before and after it. *Gamma Tech*, 265 F.3d at 926 (9th Cir.  
2001).

1 court ordered the homebuilders to compensate HUD for its losses. The homebuilders  
2 argued that HUD’s losses were caused by the borrowers defaulting on the loans, not the  
3 fraudulent gift letters. *Id.* at 1077. The Ninth Circuit held that the borrowers’ default was  
4 not a superseding cause that relieved the homebuilders’ restitution obligation because the  
5 borrowers would not have qualified for the loans in the first instance without the false  
6 letters. *Id.*

7 Here, Defendant strenuously attempts to compartmentalize his receipt of bribes from  
8 his co-conspirators (so called “Conspiracy One”) from his co-conspirators’ diversion of the  
9 monies the County paid to VAS for purposes unrelated to the contracts (so called  
10 “Conspiracy Two”) of which he claims he was unaware. Defendant Restitution Position, p.  
11 5. Of course, this distinction collapses under the weight of Defendant’s admission that he  
12 “knew that some of the funds VAS received from the County [so called “Conspiracy Two”]  
13 were being used to pay bribes [so called “Conspiracy One”] instead of to provide meals to  
14 the elderly or infirm [so called “Conspiracy Two”]. Plea Agreement, p. 18, lns. 3-16.

15 The direct connection between the bribes he received, which he knew were funded  
16 from County contract funds paid to VAS, and his knowledge that County funds were being  
17 diverted away from the purposes of the contracts is far more direct than the situation in  
18 *Gamma Tech* where the court allowed a victim to seek the lost profits it suffered due to a  
19 bribed employee’s actions, rather than limiting the victim’s restitution to the amount of the  
20 kickbacks that were paid to the employee. *See Gamma Tech*, 265 F.3d at 928 (9th Cir.  
21 2001) (the causal nexus between the payment of kickbacks to former employee and victim’s  
22 lost profits is not too attenuated). As was the case in *Gamma Tech*, it is not unreasonable to  
23 assume that a natural result of VAS’s payment of bribes from County contract proceeds,  
24 which Defendants concedes he was aware of, is that VAS is not using the contract funds for  
25 the intended purposes of the contracts. *See Gamma Tech*, 265 F.3d at 928 (9th Cir. 2001).

26 Defendant then attempts to shift blame to County staff for failing to promptly detect  
27 VAS’s diversion of contract funds for illicit purposes such as paying him bribes through  
28 payments made to his daughters. Defendant Restitution Position, p. 5, lns. 22-25 (“while

1 Andrew Do may have helped steer the contracts to VAS and allowed his daughters to  
2 receive benefits in appreciation for those contracts, it was the County of Orange and County  
3 Counsel who was tasked with supervising these contracts and had the access to audit their  
4 activities”). However, as explained above and in the Government’s sentencing brief,  
5 Defendant himself personally revised the contracts with VAS to make the County even  
6 more vulnerable to potential fraud by removing objective metrics for performance from the  
7 terms of the contracts. Doc 34, Gov. Sentencing Position, p. 14, ln. 3 – 14; Doc 41, Gov.  
8 Supp. Sentencing Position, p. 3, ln. 5 – p.4, ln. 20.)

9 Finally, Defendant’s own arguments where he highlights the “significant” and  
10 “substantive” work performed by his daughter Rhiannon Do as an officer of VAS, destroys  
11 his contention that he lacked knowledge of VAS’s operations and that he merely “allowed  
12 his daughters to receive benefits in appreciation for those contracts.” *Compare* Defendant  
13 Restitution Position, p. 5, lns. 18-24 *with* Defendant Restitution Position, p. 16, ln. 17 – p.  
14 17, ln. 16. The County concurs that Defendant’s daughter Rhiannon Do was significantly  
15 and substantively involved in VAS’s operations given that she at times acted and identified  
16 herself as the President or Vice-President of VAS, which did business as Warner Wellness.  
17 Ex. B & C. She not only sat on VAS’s board of directors and was listed as an officer of  
18 VAS in its internal records, but she signed and acknowledged corrective actions letters on  
19 behalf of VAS as its President or Vice-President where she acknowledged the need for VAS  
20 to take corrective actions due to VAS’s multiple failures to perform on subcontracts that  
21 VAS had with the Orange County Asian and Pacific Islander Community Alliance, Inc.  
22 (OCAPICA). Ex. D, E & F. Thus, Defendant’s demonstration, if not celebration, of his  
23 detailed knowledge of the “significant” and “substantive” work that his daughter Rhiannon  
24 Do performed for VAS, which included responding to complaints about defaults on VAS  
25 contracts, undermine his earlier attempts to minimize his knowledge of VAS’s criminal  
26 conduct and diversion of County funds of which he was a beneficiary.

27 //

28 //

1                   **C. Under the MVRA, Defendant also Must Pay Restitution in an Amount that**  
2                   **Reimburses the County for Necessary Expenses Incurred during the**  
3                   **County's Participation in the Investigation and/or Prosecution of the**  
4                   **Offense**

5                   The MVRA also requires a court to order defendant to “reimburse the victim for . . .  
6 necessary . . . expenses incurred during participation in the investigation or prosecution of  
7 the offense or attendance at proceedings related to the offense.” 18 U.S.C. § 3663A(b)(4)  
8 (requiring such reimbursement “in any case” that falls within the scope of the MVRA).  
9 These expenses may include, *inter alia*, travel costs such as mileage, airfare and lodging;  
10 meal expenses incurred during the victim’s participation in court proceedings; and attorney  
11 fees. *See, e.g.*, *United States v. Eyraud*, 809 F.3d 462, 467-68 (9th Cir. 2015) (recognizing  
12 that “[t]he law is settled that a court may include attorneys’ fees in a restitution order when  
13 the victim incurred the expense to participate in law enforcement’s investigation and  
14 prosecution of a defendant” and concluding that the corporate victim’s investigation costs,  
15 including attorney fees, were recoverable under the MVRA); *see also United States v.*  
16 *French*, 357 F. App’x 177, 178 (10th Cir. 2009) (affirming a restitution order that  
17 reimbursed the bank-victim for the lodging, mileage and meal expenses it incurred due to  
18 two bank representatives’ attendance at court proceedings); *United States v. Amato*, 540  
19 F.3d 153, 159 (2d Cir. 2008) (“hold[ing] that ‘other expenses’ incurred during the victim’s  
20 participation in the investigation or prosecution of the offense or attendance at proceedings  
21 related to the offense may include attorney fees and accounting costs”).

22                   Here, Defendant’s criminal conduct directly and proximately caused the County to  
23 suffer additional economic losses participating in the investigation and prosecution of the  
24 offense or attendance at proceedings related to the offense. Accordingly, the County of  
25 Orange also seeks restitution as follows. The County has expended 3989.75 hours as of  
26 June 22, 2025, at the Board-established County attorney billing rate, for a total of  
27 \$959,417.00 in County attorney fees for all VAS work, including civil litigation.  
28 Recognizing the holding in *Lagos v. United States*, 584 U.S. 577 (2018), the County

estimates it has devoted 40 hours of County Counsel attorney time specifically to attending Defendant's criminal proceedings, communicating with prosecutorial agencies and gathering and preparing documents related to restitution. At the Board-established County attorney billing rate, this totals **\$9618.80**.

**D. Defendant's Argument that the District Attorney Acted as an Agent of the Victim, the County, and that as a Victim, the County Is Bound by the Terms of the Plea Agreement Regarding Restitution Is Meritless**

A district attorney is a state official when preparing to prosecute and when prosecuting criminal violations of state law. *Pitts v. County of Kern*, 17 Cal. 4th 340, 360 (1998). A county's payment of the district attorney's salary "does not translate into control over him...." *Id.* at 361. Indeed, a board of supervisors has no power to control the District Attorney in the performance of his investigative and prosecutorial functions and may not do so indirectly by requiring that he perform his essential duties through employees who are subject to the control of another county officer. *Hicks v. Bd. of Supervisors*, 69 Cal. App. 3d 228, 241 (Ct. App. 1977).

Conversely, the Board of Supervisors, not the District Attorney, is the legislative and the executive authority of the County and possesses the power to enter into contracts on behalf of the County. *Harris v. Gibbins*, 114 Cal. 418, 420 (1896); *Frandsen v. County of San Diego*, 101 Cal. 317, 319-20 (1894); Cal. Gov't Code § 25212 (f) ("The board shall have and may exercise all rights and powers, expressed and implied, necessary to carry out the purposes and intent of this chapter, including, but not limited to, the following powers ... To enter into and perform all contracts...") Finally, as a victim, the County is not a party to the Plea Agreement. *See Gamma Tech*, 265 F.3d at 923 (9th Cir. 2001) ("Victims have never had standing to appear as parties in criminal cases").

Here, Defendant, a former Deputy District Attorney and member of the Board of Supervisors, argues that the "victim County of Orange became a constructive party to the Letter Agreement [dated October 18, 2024] through the District Attorney/Public Administrator of the County, and thus that the victim confirmed that the interests of justice

1 are served by the Plea Agreement and its restitution clause.”<sup>7</sup> Defendant Restitution  
2 Position, p. 6, lns. 14 – 28, *see also* p. 13, ln. 24 – p. 14, ln. 26. Not surprisingly, Defendant  
3 cites no authority for the novel theory that a prosecuting agency acts as an agent of a victim  
4 and can forfeit a victim’s rights under the MVRA. The Court should reject Defendant’s  
5 spurious argument that the County agreed to a smaller amount of restitution, because as a  
6 victim it was a party to his Plea Agreement.

7 **IV. CONCLUSION**

8 For the foregoing reasons, the County respectfully requests that the Court order  
9 Defendant to make restitution to the County in the amount of **\$10,259,128.60**, which  
10 represents the County’s actual loss due to Andrew Do’s criminal behavior in steering  
11 County contracts toward VAS. This amount is based on \$10,399,994 (the amount paid to  
12 VAS, which includes the \$868,612 that Defendant does not dispute he received as bribes) -  
13 \$150,484.25 (amount returned by VAS on Vietnam War Memorial Contract) + \$9,618.80  
14 (necessary expenses). The County further requests that the Count award the County all  
15 other and further relief to which it is entitled under the MVRA and the CVRA.

16  
17 Dated: July 25, 2025

Respectfully submitted,

18  
19 LEON J. PAGE, COUNTY COUNSEL  
D. KEVIN DUNN, SENIOR DEPUTY

20 By: \_\_\_\_\_/s/  
21 D. Kevin Dunn, Senior Deputy

22 Attorneys for Non Party Victim,  
23 COUNTY OF ORANGE

24  
25  
26  
27 <sup>7</sup> At the time the Plea Agreement and Restitution were signed, Defendant was still  
28 sitting as a member of the Board of Supervisors prior to his resignation on October 22,  
2024.

**DECLARATION OF D. KEVIN DUNN**

I, D. Kevin Dunn, declare:

I have personal knowledge and, if called and sworn as a witness, could and would testify competently to the following facts:

1. I am an attorney admitted to practice before this Court. Since 2006, I have been a deputy county counsel for the County of Orange (“County”). I have served as a Senior Deputy County Counsel since 2017 and in that role my responsibilities include representing County officials and agencies in litigation where the County or its officials or employees are parties.

2. In the course of my duties for the County, I am a counsel of record for the County of Orange in the County's civil lawsuits against defendant Andrew Do and Viet America Society (VAS), and Hand to Hand Relief Organization (H2H). I have also assisted in coordinating efforts to provide evidence and records from the County, which would assist the Orange County District Attorney in their investigations regarding Andrew Do, VAS and H2H.

3. In performing my duties, I reviewed the following records:

a. The Declaration of Michael Brewer, a Business Administrator within the Orange County Community Services Contract Monitoring and Program Compliance Unit, which my office filed in its efforts to obtain a writ of attachment to prevent the defendants in the County's lawsuits against Defendants Andrew Do and VAS from disposing of assets that were acquired with funds the County paid to VAS. A true and correct copy of this document is attached as Exhibit A to this declaration.

b. A print-out of the LinkedIn page of Rhianna Do as of November 9, 2023, where Ms. Do lists herself as the President of Warner Wellness Center, a dba of VAS. A true and correct copy of this document is attached as Exhibit B to this declaration.

c. A print-out of the LinkedIn page of Rhianna Do as of November 12, 2023, where Ms. Do lists herself as the Vice-President of Warner Wellness Center, a dba of VAS. A true and correct copy of this document is attached as Exhibit C to this declaration.

1                   d.     A Letter of Corrective Action from the Orange County Asian and Pacific  
2 Islander Community Alliance (OCAPICA) addressed to Rhiannon Do, President, Viet  
3 America Society, which was signed by Rhiannon Do on June 23, 2023. A true and correct  
4 copy of this document is attached as Exhibit D to this declaration.

5                   e.     A Letter of Corrective Action from the OCAPICA addressed to  
6 Rhiannon Do, Vice-President, Viet America Society, which was signed by Rhiannon Do on  
7 October 5, 2023. A true and correct copy of this document is attached as Exhibit E to this  
8 declaration.

9                   f.     A Letter of Corrective Action from the OCAPICA addressed to  
10 Rhiannon Do, Vice-President, Viet America Society, which was signed by Rhiannon Do on  
11 November 6, 2023. A true and correct copy of this document is attached as Exhibit F to this  
12 declaration.

13                  I declare under penalty of perjury, under the laws of the United States of America,  
14 that the foregoing is true and correct.

15                  EXECUTED at Santa Ana, California this 25th day of July, 2025.

16  
17                  \_\_\_\_\_  
18                  D. Kevin Dunn

# **EXHIBIT**

# **A**

## **DECLARATION OF MICHAEL BREWER**

I, Michael Brewer, declare as follows:

1. I began employment with the County of Orange (“County”) in August of 2023 working within the Orange County Community Services (“OCCS”) Contract Monitoring and Program Compliance (“CM&PC”) unit. I currently hold the position of a Business Services Administrator within CM&PC. My responsibilities include program and fiscal monitoring of OCCS contracts, assisting in federal and state external audits, providing technical assistance to providers, contractors, and program staff on regulatory compliance, and special projects. I have personal knowledge of the facts set forth herein, except as stated on information and belief and, if called upon as a witness, could and would testify competently thereto.
2. I have been assigned to monitoring Viet American Society’s (“VAS”) contracts with OCCS and am personally familiar with VAS’s designated representatives during the monitoring process, which included Peter Pham (CEO), Dinh Mai (Secretary), Thu Huynh (staff) and Sterling Scott Winchell (former counsel for VAS).
3. Based on my personal experience in monitoring VAS’s contract performance, I believe there is an imminent and significant risk that any remaining assets of VAS will be immediately dissipated, concealed, or otherwise made unavailable for the County to levy unless there is immediate court intervention preserving and/or attaching VAS’s assets. I base this belief on the fact that since VAS began submitting invoices to the County, VAS has (1) not been transparent with County staff; (2) failed to provide additional backup documentation that would validate its performance and expenses; (3) fired its own auditors, the Pun Group, after the auditors noted significant accounting deficiencies; (4) abruptly closed its office and immediately began laying off employees without notice to the County; (5) failed to provide the necessary documentation for the County to complete its Fiscal and Program Monitoring Review; and (6) have been unresponsive to the County’s demand for return of the unaccounted funds.
4. To date, the County has not received any documentation that can validate VAS’s

1 performance or account for how the \$4,199,996 in federal contract funding was spent.

2 **Nutritional Gap Program Services**

3 5. Pursuant to the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”),  
4 and the American Rescue Plan Act (“ARPA”), the County received State and Local  
5 Fiscal Recovery Funds (“SLFRF”) in the total amount of \$616.8 million to assist the  
6 County in its efforts to respond to the COVID-19 pandemic.

7 6. On June 2, 2020, the Orange County Board of Supervisors approved the Nutrition Gap  
8 Program (“NGP”) as a supplemental support to provide meals to seniors and persons  
9 with disabilities impacted by food insecurities during the pandemic.

10 **The CARES Contract and the \$200,000**

11 **VAS Received Under the Contract**

12 7. On January 6, 2021, the County contracted with VAS for NGP services. The contract  
13 term was from December 31, 2020, to February 2, 2021. From funding received under  
14 the CARES Act, the County agreed to pay VAS \$200,000 to provide meals to seniors  
15 and disabled residents during the contract term. This contract is referred to as the  
16 “CARES Contract”. (A true and correct copy is attached hereto as **Exhibit A**.)

17 8. Pursuant to the CARES Contract, VAS, among other things, was required to, account for  
18 its performance and maintain records, substantiate the number of meals delivered, the  
19 number of participants served, and confirm the eligibility of NGP applicants. The  
20 Contract required VAS to have robust document retention policies and to report any  
21 suspected fraudulent, criminal, or abusive behavior by VAS or any of its subcontractors.  
22 Additionally, VAS was required to conduct a Single Audit pursuant to the Single Audit  
23 Act of 1994<sup>1</sup> (“Single Audit”). The CARES Contract allowed for the County to demand  
24 reimbursement if any of VAS’s expenses could not be validated.

25 9. On January 11, 2021, VAS submitted an invoice to the County in the amount of

26 27 28 <sup>1</sup> The Single Audit Act requires nonfederal entities that spend \$750,000 or more in federal  
awards in a year to undergo a single audit, which is an audit of an entity's financial statements and  
federal awards, or in select cases a program-specific audit, and submit the results to the Federal Audit  
Clearinghouse (FAC). The purpose of the Single Audit is to ensure that the recipient of federal funds is  
in compliance with the federal program requirements.

1 \$100,000.00, which the County paid on January 22, 2021. On February 3, 2021, VAS  
2 submitted a second invoice to the County in the amount of \$100,000.00, which the  
3 County paid on February 18, 2021.

4 10. The CARES Contract terminated on February 2, 2021.

5 11. After reviewing VAS' invoices for the CARES Contract, OCCS began sending letters to  
6 VAS requesting documentation showing that the invoiced meals were delivered to actual  
7 NGP applicants. VAS failed to do so and, to date, has not produced sufficient  
8 documentation that validates that the requisite meals were delivered or accounts for how  
9 the \$200,000 was spent.

10 **The ARPA Contract and the \$3,999,996**

11 **VAS Was Paid under the Contract**

12 12. On May 3, 2021, the County entered into another contract with VAS for additional NGP  
13 services. The initial contract term was from May 3, 2021, to November 30, 2021. The  
14 contract term was ultimately extended to May 31, 2023, for a total amount of \$3,999,996  
15 paid for with ARPA funds. This Contract is referred to as the "ARPA Contract". (A true  
16 and correct copy of the ARPA Contract and its amendments are attached hereto as  
17 **Exhibit B.**) The ARPA Contract was similar to the CARES Contract and required a full  
18 accounting of how the federal funds were spent, including retention of records, reporting  
19 fraud, conducting a Single Audit, and the return of any federal funds that cannot be  
20 substantiated by accounting records.

21 13. From May 2021 to May 2023, VAS submitted monthly invoices in the amount of  
22 \$166,666.00, which were timely paid by the County. The total amount paid under the  
23 ARPA Contract was \$3,999,996.00.

24 14. The ARPA Contract terminated on May 31, 2023.

25 15. Like the CARES Contract, OCCS began requesting records from VAS that  
26 demonstrated the number of meals that were actually delivered to NGP applicants. VAS  
27 failed to do so and, to date, has not produced sufficient documentation that validates the  
28 organization's performance of its contractual obligations or that accounts for how the

1 \$3,999,996.00 was spent.

2 **The County's Efforts to Verify VAS' Performance Post-Contract**

3 16. VAS was paid a total of \$4,199,996 under the CARES and ARPA Contracts (the  
4 "Contracts"). (Attached as **Exhibit C** are true and correct copies of checks and/or  
5 electronic transfer confirmations demonstrating each payment made to VAS from  
6 February 2021, through May 2023, amounting to \$4,199,996.)

7 17. In addition to sending numerous letters requesting documentation per the Contracts'  
8 terms, OCCS held weekly meetings with VAS, which included their officers,  
9 accountant, and attorney, wherein OCCS staff repeatedly demanded that VAS either  
10 provide documentation that accounted for VAS's alleged performance (and satisfy state  
11 and federal requirements) or return of the funds. Obtaining these records was and is  
12 critical to satisfy the County's own obligations under state and federal reporting  
13 requirements.

14 18. While there were times during these meetings that VAS would produce various  
15 documents or reports, neither I nor other County staff could verify this documentation  
16 under any sort of generally accepted accounting principles.

17 19. For instance, in a report provided by VAS, VAS reported providing meal services to 900  
18 applicants in the County. To verify their list of participants, I personally took a random  
19 sample of 300 participants from VAS's report and attempted to match it with the NGP  
20 application. I was only able to verify 49 applicants, or 16% of the sample, as having  
21 participated in NGP.

22 20. Moreover, at one point in time, VAS produced a report stating that the organization had  
23 served 20,000 meals per month. Yet, after requesting supporting documentation for this  
24 report, VAS abruptly revised the report to state that it had served 10,000 meals per  
25 month without any variance in weekly participation and without any justification or  
26 supporting documentation.

27 21. Another significant concern was the accuracy of the VAS General Ledgers ("GL"),  
28 which were belatedly produced for Fiscal Years ending 2021 and 2022. (A true and

1 correct copy of VAS's GL for Fiscal Year ending 2021 is attached hereto as **Exhibit D**.  
2 A true and correct copy of VAS's GL for Fiscal Year ending 2022 is attached hereto as  
3 **Exhibit E**.) Among the many discrepancies, omissions, and inconsistencies in the GLs,  
4 one issue that stood out to me was the amount of "Food Supply Expenses" allegedly  
5 paid to Perfume River Restaurant. For Fiscal Year ending 2021, the GL indicates that  
6 \$724,000 was paid to Perfume River Restaurant for "Food Supply" and "Direct Public  
7 Support". In Fiscal Year ending 2022, the GL indicates that the sum of \$964,000 was  
8 paid to Perfume River Restaurant for "Food Supply". When I requested that VAS  
9 provide invoices from Perfume River Restaurant, the invoices I received from VAS did  
10 not itemize or otherwise disclose what food supplies were purchased.

11 22. I also question certain deposits listed on the GLs, including deposits from Aloha  
12 Financial Investment to VAS amounting to roughly \$1.2 million, as well as  
13 "Miscellaneous Revenue" totaling more than \$17,000 from Aloha Financial Investment.<sup>2</sup>

14 23. In April 2024, after VAS failed to meet multiple deadlines to produce accounting  
15 documents substantiating its performance, the County demanded that VAS hire an  
16 independent auditor to complete the Single Audit as required under the Contracts and  
17 federal law and that VAS submit a Corrective Action Plan by June 30, 2024.

18 24. On April 4, 2024, VAS hired the Pun Group LLP ("Pun Group") to complete the Single  
19 Audit by June 30, 2024. Throughout this process, other County staff and I conducted  
20 weekly meetings with VAS. VAS at all times continued to represent that it was in the  
21 process of providing the requested information to the County and that it would timely  
22 produce the necessary documentation to the Pun Group to complete the Single Audit.

23 25. Around this time, in April 2024, I learned that VAS had abruptly ceased its operations  
24 and laid off its employees. Given that we were having frequent – weekly, if not daily –  
25 contact with VAS during this time, I found this behavior to be extremely concerning,  
26 and unprecedented for a County contractor.

27 27 <sup>2</sup> A search on the California Secretary of State website reveals that Aloha Financial  
28 Investments, Inc. is dba Perfume River Restaurant and Lounge which uses the same principal place of  
business that VAS used in its article of incorporations filed on June 10, 2020.

1       26. On July 23, 2024, other County staff and I participated in a conference call with  
2       representatives from VAS (Dinh Mai, Thu Huynh, and its former attorney Sterling  
3       Winchell) as well as auditors from the Pun Group to discuss the status of the Single  
4       Audit. During that conference call, the Pun Group's auditors informed the County that  
5       they did not believe VAS would be able to provide sufficient information to properly  
6       complete the audit, in part, because VAS' records were purportedly based on verbal  
7       contracts, which could not be verified, and therefore there are no invoices or contracts or  
8       a method to test who received meals. The Pun Group further explained that VAS lacked  
9       internal controls, did not follow the federal uniform guidelines, did not follow the  
10      funding source guidance, and did not account for meals. Moreover, the Pun Group  
11      stated that the list of participants provided by VAS was problematic because it contained  
12      duplicate addresses, multiple individuals at the same address, and listed participants with  
13      birthdays in 1905.<sup>3</sup> Accordingly, the Pun Group auditors stated that they did not believe  
14      there was a verifiable audit trail and that they would therefore identify in the VAS Single  
15      Audit report significant limitations in the scope of the audit because the costs incurred  
16      by VAS were undeterminable, which in turn revealed a material weakness in VAS'  
17      controls.

18       27. The next day, on July 24, 2024, I learned that VAS had fired the Pun Group.

19       28. As a result, on July 26, 2024, the County sent demand letters to VAS and its lawyer  
20      demanding repayment of the money paid under the Contracts. VAS did not respond. (A  
21      true and correct copy of the letters are attached hereto as **Exhibit F.**)<sup>4</sup>

22       29. On August 7, 2024, County Counsel Leon Page sent additional demand letters to VAS  
23      demanding return of the \$4,199,996, the total amount it received under the Contracts.

24       30. Shortly after the County's demand letter was sent, VAS's counsel, Sterling Scott  
25      Winchell, told reporters with the *Orange County Register*, "There's no way they're

26       <sup>3</sup> This was consistent with the sampling I performed of VAS's participant list.

27       <sup>4</sup> Note, due to VAS' noncompliance and repeated requests for extensions to provide  
28      documentation, I and the CM&PC team have not completed our Fiscal and Program Monitoring review  
    for the Fiscal Year 2022-2023. VAS has until August 29, 2024, to comply with providing the  
    necessary documentation for that review period.

1 getting the money back." (See article dated August 7, 2023, titled "Nonprofit linked to  
2 OC Supervisor's daughter dated attached hereto as **Exhibit G**.)

3 31. After over 8 months of demanding VAS to comply with the terms of the Contracts,  
4 substantiate its invoices, and verify that the money was spent serving meals to  
5 vulnerable and disabled seniors during the pandemic in compliance with the Contracts'  
6 terms, I have concluded that VAS has no intention of complying with its contractual  
7 obligations and will not return unspent funds to the County absent a court order. After  
8 numerous, repeated requests for VAS to comply with County demands, VAS has been  
9 unable to substantiate its invoices, verify how many meals were delivered, or provide  
10 records demonstrating how many County participants were served. Nor has VAS been  
11 able to explain questionable and unsupported expenses, disallowed costs, or provide any  
12 sort of performance metrics.

13 32. Accordingly, based on VAS' utter lack of transparency, its refusal to cooperate, the Pun  
14 Group's inability to ascertain how millions of County dollars we spent, VAS' inability  
15 to meet basic accounting obligations in the ordinary course of business, the sudden and  
16 abrupt closure of business operations, and its attorney's statements to the media that  
17 "There's no way they're getting the money back," I believe there is an imminent and  
18 significant risk that any remaining assets of VAS will be immediately dissipated,  
19 concealed, or otherwise made unavailable for the County to levy unless there is  
20 immediate court intervention preserving and/or attaching the County funds remaining in  
21 VAS' possession, custody, and control

22  
23 I declare under penalty of perjury under the laws of the State of California that the  
24 foregoing is true and correct.

25 Executed August 19, 2024, Santa Ana, California.

26  
27  
28   
Michael Brewer

# **EXHIBIT**

# **B**



## Rhiannon Do

Warner Wellness Center | J.D. Candidate at UCI Law  
Santa Ana, California, United States  
56 followers · 56 connections



[See your mutual connections](#)

[Join to view profile](#)



Warner Wellness Center



University of California, Irvine  
School of Law

## Activity

**Exhibit B**  
**35**



I am excited to share that I have accepted an offer to join Jones Day's 2024 Summer Associate class in their San Francisco office. I am very grateful...

Liked by Rhiannon Do

I'm excited to share that I will be joining Jones Day in their San Francisco office as a 2024 Summer Associate. I am grateful for the opportunity to...

Shared by Rhiannon Do

---

## Experience

### **President**

Warner Wellness Center

Jul 2021 - Present · 2 years 5 months

**Exhibit B**

**36**



May 2023 - Present · 7 months

Assist Vice Dean and Professor Christopher Whytock in researching the political question doctrine.

### **Summer Legal Intern**

FitzGerald Kreditor Bolduc Risbrough LLP

May 2023 - Aug 2023 · 4 months

---

## **Education**

### **University of California, Irvine School of Law**

Doctor of Law - JD

2022 - 2025

Activities and Societies: UCI Law Review, Staff Editor 2023-2024 Women's Law Society, Treasurer



2019 - 2021

Activities and Societies: Alpha Delta Pi, Vice President of Operations

## View Rhiannon's full profile

See who you know in common

Get introduced

Contact Rhiannon directly

[Join to view full profile](#)



**The Reserve Study Experts - Reserve  
Study Specialists**

[www.reservestudy.com](http://www.reservestudy.com)



## People also viewed

**Alec Regulski**

3L at UC Irvine School of Law  
Pasadena, CA

**Exhibit B**  
**38**



J.D. Candidate at Washington University School of Law  
Tucson, AZ

Connect

**Brianna O'Leary**  
J.D. Candidate at UC Irvine Law, Class of 2024  
Irvine, CA

Connect

**Jonah Haseley**  
J.D. candidate at UW School of Law  
Greater Seattle Area

Connect

**Annie Thompson**  
Certified Specialist, Legal Malpractice Law State Bar of California Board of Legal Specialization  
Burbank, CA

Connect

**Megan Dietz**  
1L J.D. Candidate Class of 2025  
Irvine, CA

Connect

**Mike Li**  
Writer and Editor, J.D. Candidate at Cornell Law School  
Chino Hills, CA

Connect

**Zoë MacDonald**  
J.D. Candidate at University of California Law, San Francisco (formerly UC Hastings)  
San Francisco Bay Area

Connect

**Michael Coury**

**Exhibit B**  
**39**

[Connect](#)**Courtney Henf**

J.D. Candidate at Elisabeth Haub School of Law at Pace University  
White Plains, NY

[Connect](#)[Show more profiles](#)**Explore collaborative articles**

We're unlocking community knowledge in a new way. Experts add insights directly into each article, started with the help of AI.

[Explore More](#)

© 2023

[Accessibility](#)[Privacy Policy](#)[Cookie Policy](#)[Brand Policy](#)[Community Guidelines](#)[About](#)[User Agreement](#)[Your California Privacy Choices](#)[Copyright Policy](#)[Guest Controls](#)[Language](#)**Exhibit B****40**

# EXHIBIT

# C



Home

My Network

Jobs

Messaging

Notifications

Me

For Business ▾

Try Premium free

**Rhiannon Do** · 3rd

Warner Wellness Center | J.D. Candidate at UCI Law



University of California, Irvine School of Law

Santa Ana, California, United States · [Contact info](#)

56 connections

[Message](#)[+ Follow](#)[More](#)**Activity**

56 followers

[Posts](#)[Comments](#)[Images](#)

Rhiannon Do posted this · 3mo



I'm excited to share that I will be joining Jones Day in their San Francisco office as a 2024 Summer Associate. I am grateful for the opportunity to work with and learn from the attorneys and staff at Jones Day who hav...



41

12 comments

[Show all posts →](#)**Experience****Research Assistant**

University of California, Irvine School of Law

May 2023 - Present · 7 mos

Assist Vice Dean and Professor Christopher Whytock in researching the political question doctrine.

**Vice President**

Warner Wellness Center · Full-time

Jul 2021 - Present · 2 yrs 5 mos

**Summer Legal Intern**

FitzGerald Kreditor Bolduc Risbrough LLP

May 2023 - Aug 2023 · 4 mos

**Education**

University of California, Irvine School of Law

Doctor of Law - JD

Aug 2022 - May 2025

**Exhibit C****42**

Activities and societies: UCI Law Review, Staff Editor 2023-2024



Women's Law Society, Treasurer

University of California, Davis

Bachelor of Arts - BA, Economics

Sep 2019 - Dec 2021

Activities and societies: Alpha Delta Pi, Vice President of Operations

## Interests

[Companies](#)[Schools](#)

University of California, Davis

348,829 followers

[+ Follow](#)

Jones Day

90,622 followers

[+ Follow](#)[Show all companies →](#)

## People also viewed



Evelyn O. · 3rd

J.D. Candidate at University of California, Irvine School of Law

[Message](#)

Vida Wang · 2nd

J.D. Candidate at Washington University in St. Louis School of Law

[+ Connect](#)

Molly Patruno · 3rd

Elementary Teacher at Aveson School of Leaders

[Message](#)

Irene Lee · 3rd

J.D. Candidate at University of California, Irvine, School of Law

[Message](#)

Elizabeth Mitchell · 3rd

Motivated, experienced, and hard working

[+ Connect](#)[Show all](#)

## People you may know

From Rhiannon's school



Cassidy Hutton

Aspiring Environmental attorney set to graduate in 2026

[+ Connect](#)

Devon Tice

J.D. Candidate at the University of California, Irvine School of Law

**Exhibit C**  
**43**

[i+ Connect](#)

**Chi Yang**  
UC Irvine School of Law LLM

[i+ Connect](#)

**Ki Huk Lee**  
Samsung Electronics Senior Engineer

[i+ Connect](#)

**Ahmed Abdelmaged**  
Bilingual Immigrant Rights Clinic Advocate at UCI

[i+ Connect](#)[Show all](#)**in LEARNING**

Add new skills with these courses, free for 24 hours

**How to Research and Write Using Generative AI Tools**

137,557 viewers

**Nano Tips for Answering Common Interview Questions with Tiffany Uman**

616,431 viewers

**Nano Tips to Prepare for Public Speaking with Nausheen I. Chen**

8,886 viewers

[See my recommendations](#)[About](#)[Community Guidelines](#)[Privacy & Terms](#)[Sales Solutions](#)[Safety Center](#)[Accessibility](#)[Careers](#)[Ad Choices](#)[Mobile](#)[Talent Solutions](#)[Marketing Solutions](#)[Advertising](#)[Small Business](#)**?** [Questions?](#)

Visit our Help Center.

**⚙️** [Manage your account and privacy](#)

Go to your Settings.

**🛡️** [Recommendation transparency](#)

Learn more about Recommended Content.

Select Language

English (English)

# **EXHIBIT**

# **D**



**ocapica**

June 21, 2023

Rhiannon Do  
President  
Viet America Society  
8907 Warner Ave., Suite 125  
Huntington Beach, CA 92647

Re: Corrective Action for Mental Health and Well-Being Promotion Project

Dear Ms. Do:

This letter serves as a corrective action to Viet America Society related to the ongoing compliance issues discussed on June 2, 2023. Per the contract agreement for provision of Mental Health and Well-Being Promotion for Diverse Communities between Orange County Asian and Pacific Islander Community Alliance, Inc. (OCAPICA) and Viet America Society (VAS). Viet America Society will address and take corrective action regarding the following areas of concern:

- Failure to notify OCAPICA, in writing, within seventy-two (72) hours, of any staffing vacancies.
- Failure to notify OCAPICA, in writing, at least seven (7) days in advance, of any new staffing changes; including promotions, temporary FTE changes and internal or external temporary staffing assignment requests.
- Paying an individual salary or compensation for services at a rate in excess of budget.
- Failure to submit measurement of outcomes of services, as requested by OCAPICA. (e.g. flyers, photos, social media posts), etc.
- Failure to achieve units of service for peer individuals trained, small events, and social media.
- Timeliness in response to inquiries regarding data verification, scheduling monthly meetings, questions about reporting submissions, etc.

Viet America Society has 60 calendar days from the time of this letter to make necessary steps in order for OCAPICA to continue the renewed contract and grant for the Mental Health and Well Being Promotion for Diverse Communities. OCAPICA will reevaluate Viet America Society's performance in September 2023 to discuss progress and that corrective action was taken to be in compliance of the contract agreement.



Since funding to OCAPICA is through the Orange County Health Care Agency and the Mental Health Services Act, these funds are public/tax payor funds and highly subject to the county and state auditors. Therefore, with the high compliance and audit requirements, corrective action is required.

Should you have any questions, please feel free to call Rebecca Park, ACSW, Program Manager at (844) 530-0240.

Respectfully,

DocuSigned by:  
  
 332A87E000C74A5  
 Mary Anne Foo, MPH  
 Executive Director

cc: Romina Papa-Peralta, Director of Finance and Administration  
 Byron Shinyama, Operations and Community Development Director  
 Denyce Yamamoto, Administrative Supervisor  
 Nikki Oei, Program Supervisor, Well(ness)essity  
 Rebecca Park, Program Manager, Well(ness)essity

Attestation:

I, the undersigned, understand the corrective actions needed in order for Viet America Society to continue its renewed contracted agreement under the Mental Health and Well-Being Promotion for Diverse Communities. Should Viet America Society fail to take corrective actions and reflect improvement in the aforementioned areas of concern, I, the undersigned, understand the renewed contract may be subject to termination.

DocuSigned by:  
  
 6070002729F94F6...  
 Rhiannon Do, President

6/23/2023

Date

# **EXHIBIT**

# **E**



**ocapica**

September 29, 2023

Rhiannon Do  
Vice-President  
Viet America Society  
8907 Warner Ave., Suite 125  
Huntington Beach, CA 92647

Re: 2<sup>nd</sup> Corrective Action for Mental Health and Well-Being Promotion Project

Dear Ms. Do:

This letter serves as a 2<sup>nd</sup> corrective action to Viet America Society related to the ongoing compliance issues listed in the 1<sup>st</sup> corrective action signed by you June 23, 2023 after discussing concerns on June 2, 2023. After reviewing Viet America Society's performance from June 2, 2023 to September 1, 2023, Viet America Society has not addressed the compliance issues both programmatically and financially. Per the contract agreement for provision of Mental Health and Well-Being Promotion for Diverse Communities between Orange County Asian and Pacific Islander Community Alliance, Inc. (OCAPICA) and Viet America Society (VAS), Viet America Society will address and take corrective action regarding the following areas of concern:

- Failure to notify OCAPICA, in writing, within seventy-two (72) hours, of any staffing vacancies. Per the contract "SUBCONTRACTOR shall notify CONTRACTOR, in writing, within seventy-two (72) hours, of any staffing vacancies that occur during the term of the Contract."

**JUNE INVOICE**

- OCAPICA was given the incorrect start date for Tam Tran; originally told on 6/5/23 that start date was on 06/05/2023, but timesheets submitted with the invoice indicated 05/30/2023 start date which VAS later confirmed when asked.

**SEPTEMBER STAFFING GRID**

- VAS submitted staffing changes for Tam Tran and Thao Van 09/06/2023; however, staff members' last day was 09/01/2023. Additionally, VAS submitted staffing update for new hires Hieu Nguyen and Hang Nguyen 09/11/2023; however, new hires began employment 09/01/2023.
- Below is the staffing change history documented regarding late staff change notifications and inconsistencies in staff reporting.



**ocapica**

▪ Email from Rhiannon Do 01/05/2023:

Name	Position	FTE	Start Date	Notes
<b>Hoan Vu</b>	Front Desk	0.50	01/03/2023	
<b>Tran Chau</b>	Case Manager 1	1.00	01/03/2023	
<b>Kim Pham</b>	Case Manager 2	1.00	01/03/2023	
<b>Vacant</b>	Case Manager 3	0.625		

▪ Email from Dinh Mai 02/21/2023:

Name	Position	FTE	Start Date	Notes
<b>Hoan Vu</b>	Front Desk -> Office Administrator	0.50 -> 1.00	01/03/2023	Title and FTE change
<b>Tran Chau</b>	Case Manager 1	1.00	01/03/2023	
<b>Kim Pham -&gt; Thao Van</b>	Case Manager 2	1.00 -> 0.50	02/01/2023	Kim Pham left; new hire Thao Van
<b>Phuc Thien Le</b>	Case Manager 3	0.625	02/01/2023	New hire

▪ Email from Rhiannon Do 05/19/2023:

Name	Position	FTE	Start Date	Notes
<b>Hoan Vu</b>	Office Administrator	1.00	01/03/2023	
<b>Tran Chau -&gt; Peter Pham</b>	Case Manager 1	1.00	03/01/2023	Tran Chau left (last day 05/15); new hire Peter Pham
<b>Thao Van</b>	Case Manager 2	0.50	02/01/2023	
<b>Phuc Thien Le -&gt; Rhiannon Do</b>	Case Manager 3	0.625	03/01/2023	Phuc Thien Le left; new hire Rhiannon Do

▪ Email from Dinh Mai 06/09/2023:

Name	Position	FTE	Start Date	Notes
<b>Hoan Vu</b>	Office Administrator	1.00	01/03/2023	
<b>Peter Pham -&gt; Tam Tran</b>	Case Manager 1	1.00	06/05/2023	Peter Pham left; new hire Tam Tran
<b>Thao Van</b>	Case Manager 2	0.50	02/01/2023	
<b>Rhiannon Do -&gt; Nguyen Truong</b>	Case Manager 3	0.625	06/05/2023	Rhiannon Do left; new hire Nguyen Truong

▪ Email from Rhiannon Do 07/12/2023:

Name	Position	FTE	Start Date	Notes
<b>Hoan Vu</b>	Program Administrator	1.00	01/03/2023	Title change
<b>Tam Tran</b>	Program Assistant	1.00	06/05/2023	Title change
<b>Thao Van</b>	Program Assistant	0.50	02/01/2023	Title change
<b>Nguyen Truong</b>	Program Assistant	0.625	06/05/2023	Title change



**ocapica**

▪ **Email from Dinh Mai 07/12/2023:**

Name	Position	FTE	Start Date	Notes
<b>Hoan Vu</b>	Program Administrator	1.00	01/03/2023	
<b>Tam Tran</b>	Program Assistant	1.00	06/05/2023 -> 05/30/2023	Start date change
<b>Thao Van</b>	Program Assistant	0.50	02/01/2023	
<b>Nguyen Truong</b>	Program Assistant	0.625	06/05/2023	

▪ **Email from Dinh Mai 09/11/2023:**

Name	Position	FTE	Start Date	Notes
<b>Hoan Vu</b>	Program Administrator -> Office Administrator	1.00	01/03/2023	Title change
<b>Tam Tran -&gt; Hieu Nguyen</b>	Case Manager	1.00	09/01/2023	Tam Tran left; new hire Hieu Nguyen
<b>Thao Van -&gt; Hang Nguyen</b>	Case Manager	0.50	09/01/2023	Thao Van left (last day 09/01); new hire Hang Nguyen
<b>Nguyen Truong</b>	Case Manager	0.625	06/05/2023	

- Failure to notify OCAPICA, in writing, at least seven (7) days in advance, of any new staffing changes. Per the contract “SUBCONTRACTOR shall notify CONTRACTOR, in writing, at least seven (7) days in advance of any staffing changes; including promotions, temporary FTE changes and internal or external temporary staffing assignment requests that occur during the term of the Contract.”

**JUNE INVOICE**

- OCAPICA was given the incorrect start date for Tam Tran; originally told on 6/5/23 that start date was on 06/05/2023, but timesheets submitted with the invoice indicated 05/30/2023 start date which VAS later confirmed when asked.
- As documented in the above chart, VAS submitted late notifications of staffing changes including FTE changes, position titles, and internal temporary staffing assignments.
- Paying an individual salary or compensation for services at a rate in excess of budget. Per the contract, “SUBCONTRACTOR shall not use the funds provided by means of this Agreement for the purpose of paying an individual salary or compensation for services at a rate in excess of the current Level I of the Executive Salary Schedule as published by the OPM.”

**MAY INVOICE**

- VAS over-reported hours for Peter Pham & Rhiannon Do upon OCAPICA auditing timesheets provided
-



**ocapica**

- Failure to comply with the terms of the policies and procedures relating to OCHCA's Compliance Program and OCHCA's Code of Conduct.

*Listed below are staff that are missing the most trainings from last fiscal year 2022-23.*

Warner Wellness	ACT	Cultural Competency	Cyber Security	Code of Conduct	SSDM
Hoan Vu	X				
Nguyen Truong					
Tam Tran					
Thao Van	X				

- Failure to prepare and maintain accurate and complete financial records of its cost and operating expenses.

**MAY INVOICE**

- VAS charged Spectrum (Warm Line) to HEART-OC which OCAPICA disallowed.
- VAS initially did not provide timesheets. When requested by OCAPICA, OCAPICA had to send multiple emails to receive all of the timesheets.

**JUNE INVOICE**

- VAS did not provide payroll detail report, timesheets, Spectrum bill.
- OCAPICA had to request payroll detail reports multiple times since the format of the report was different than in the past.

**JULY INVOICE**

- VAS submitted an invoice on 08/16/23 without rent and insurance documentation.
- VAS' invoice included rent charges from July, 2023 – December, 2023.
- OCAPICA requested actual insurance policy to understand VAS' July insurance charge as their current required insurance expires in December 2023. VAS has so far sent the invoice two times despite OCAPICA asking for the actual policy to see what the policy includes. The July invoice is still being held because of the insurance.

- Timeliness in response to inquiries regarding data verification, action plans, reporting submissions, etc. Per the contract, "SUBCONTRACTOR shall, consult with and report progress to CONTRACTOR regarding all the Programmatic benchmarks as well as timeline of the events. This will include the submission of a detailed Action Plan by the SUBCONTRACTOR to the CONTRACTOR, for review and approval, within 30 days prior to event start date." In addition, "SUBCONTRACTOR shall provide CONTRACTOR with monthly data reports, or as needed upon request of CONTRACTOR."

- Email titled "July Events" sent 06/27/2023; followed up 07/06/2023 and 07/18/2023; no response
- Email titled "August Events – Warner Wellness" sent 07/27/2023; followed up 08/01/2023 and 08/04/2023. Received response 08/08/2023.



**ocapica**

- Email titled “July 2023 Qualitative Report – Receipt and Revisions Needed” sent 08/14/2023 with due date 08/16/2023; received submission 08/17/2023.
- Email titled “[Response Requested] HEART OC Websites and Impact Statement” sent 08/30/2023; followed up 09/11/2023; currently no response as of 09/14/2023.
- Email titled “HEART OC - Warner Wellness - Question Regarding September Event Details” sent 08/24/2023; followed up 09/11/2023; currently no response as of 09/14/2023.
- Incomplete or late submission of monthly reports. Per the contract, “SUBCONTRACTOR shall provide CONTRACTOR with monthly data reports, or as needed upon request of CONTRACTOR.”
  - July monthly reports – received completed report 08/17/2023 after due date 08/08/2023.
  - August data and monthly reports – due 09/08/2023; received partial report on 09/14/2023, and reminder of report 09/15/2023.

Viet America Society has 30 calendar days from the time of this letter to submit a Corrective Action Plan and make necessary steps of improvement in order for OCAPICA to continue the contract and grant for the Mental Health and Well Being Promotion for Diverse Communities. Please submit a Corrective Action Plan to Rebecca Park and Nikki Oei within the 30 calendar days allotted. OCAPICA will review Viet America Society’s Corrective Action Plan and discuss progress on Monday, October 30, 2023, that corrective action was taken to be in compliance of the contract agreement. While OCAPICA acknowledges VAS’ improvement in their programmatic performance, unfortunately, there remain compliance issues from VAS.

Since funding to OCAPICA is through the Orange County Health Care Agency and the Mental Health Services Act, these funds are public/tax payor funds and highly subject to the county and state auditors. Therefore, with the high compliance and audit requirements, corrective action is required.

Should you have any questions, please feel free to call Rebecca Park, ACSW, Program Manager at (844) 530-0240.

Respectfully,

  
332A87E000C74A5...

Mary Anne Foo, MPH  
Executive Director

cc: Romina Papa-Peralta, Director of Finance and Administration  
Byron Shinyama, Operations and Community Development Director



**ocapica**

Denyce Yamamoto, Administrative Supervisor  
Nikki Oei, Program Supervisor, Well(ness)essity  
Rebecca Park, Program Manager, Well(ness)essity

---

Attestation:

I, the undersigned, understand the corrective actions needed in order for Viet America Society to continue its renewed contracted agreement under the Mental Health and Well-Being Promotion for Diverse Communities. Should Viet America Society fail to take corrective actions and reflect improvement in the aforementioned areas of concern by October 30, 2023, I, the undersigned, understand the contract may be subject to fund reduction and/or termination.

DocuSigned by:

  
Rhiannon Do  
6376632723F34F6...

Rhiannon Do, Vice-President

10/5/2023

\_\_\_\_\_  
Date

# **EXHIBIT**

# **F**



**ocapica**

November 3, 2023

Rhiannon Do  
Vice-President  
Viet America Society  
8907 Warner Ave., Suite 125  
Huntington Beach, CA 92647

Re: 3<sup>rd</sup> Corrective Action for Mental Health and Well-Being Promotion Project

Dear Ms. Do:

This letter serves as a 3<sup>rd</sup> corrective action to Viet America Society related to the ongoing compliance issues listed in the 1<sup>st</sup> and 2<sup>nd</sup> corrective action after discussing concerns on June 2, 2023 and again on October 30, 2023. After reviewing Viet America Society's performance, Viet America Society has addressed most compliance issues; however, the issue on financial records has yet to be in compliance and addressed fully. Per the contract agreement for provision of Mental Health and Well-Being Promotion for Diverse Communities between Orange County Asian and Pacific Islander Community Alliance, Inc. (OCAPICA) and Viet America Society (VAS), Viet America Society will address and take corrective action regarding the following area of concern:

- Failure to notify OCAPICA, in writing, at least seven (7) days in advance, of any new staffing changes. Per the contract "SUBCONTRACTOR shall notify CONTRACTOR, in writing, at least seven (7) days in advance of any staffing changes; including promotions, temporary FTE changes and internal or external temporary staffing assignment requests that occur during the term of the Contract."

**SEPTEMBER INVOICE**

- OCAPICA was given the incorrect name on the staffing grid for staff, Hang Le (VAS provided the name Hang Nguyen)
- Failure to prepare and maintain accurate and complete financial records of its cost and operating expenses.

**SEPTEMBER INVOICE**

- August hours claimed for Hang Le and Hieu Nguyen who started work in the program effective 9/1/23
- September hours incorrectly claimed for Rhiannon Do as her start date in the program is 9/25/23 and payroll summary ends on 9/17/23
- Benefits calculation was incorrect
- Mileage was submitted with insufficient documentation
- Telephone charge for October was submitted



**ocapica**

VAS has 30 calendar days from the time of our last meeting on October 30, 2023, to address the issue listed above and make necessary steps of improvement in order for OCAPICA to continue the contract and grant for the Mental Health and Well Being Promotion for Diverse Communities. In addition, VAS will need to maintain in good standing the programmatic and financial issues addressed from the Corrective Action Plan submitted by VAS and received by OCAPICA on October 6, 2023. OCAPICA will review and discuss VAS' progress the week of December 4, 2023, that corrective action was taken and maintained to be in compliance of the contract agreement. OCAPICA acknowledges VAS' improvement in their programmatic performance and looks forward to VAS's continued progress and partnership.

Since funding to OCAPICA is through the Orange County Health Care Agency and the Mental Health Services Act, these funds are public/tax payor funds and highly subject to the county and state auditors. Therefore, with the high compliance and audit requirements, corrective action is required.

Should you have any questions, please feel free to call Rebecca Park, ACSW, Program Manager at (844) 530-0240.

Respectfully,

  
Mary Anne Foo, MPH  
Executive Director

cc: Romina Papa-Peralta, Director of Finance and Administration  
 Byron Shinyama, Operations and Community Development Director  
 Denyce Yamamoto, Administrative Supervisor  
 Nikki Oei, Program Supervisor, Well(ness)essity  
 Rebecca Park, Program Manager, Well(ness)essity

Attestation:

I, the undersigned, understand the corrective actions needed in order for Viet America Society to continue its renewed contracted agreement under the Mental Health and Well-Being Promotion



**ocapica**

for Diverse Communities. Should Viet America Society fail to take corrective actions and reflect improvement in the aforementioned areas of concern, I, the undersigned, understand the contract may be subject to fund reduction and/or termination.

DocuSigned by:

Rhiannon Do

6376632723F34E5

Rhiannon Do, Vice-President

11/6/2023

Date

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

## CERTIFICATE OF SERVICE

I do hereby declare that I am a citizen of the United States employed in the County of Orange, over 18 years old and that my business address is 400 W. Civic Center Drive, Suite 200, Santa Ana, California 92701. I am not a party to the within action.

I hereby certify that on **July 25, 2025**, I served the foregoing documents:

**COUNTY OF ORANGE'S MEMORANDUM OF LAW BY VICTIM IN SUPPORT OF REQUEST FOR RESTITUTION; DECLARATION OF D. KEVIN DUNN; EXHIBITS A – F**

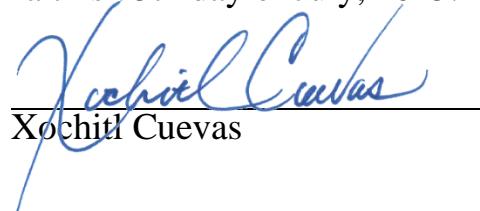
[X] (BY ELECTRONIC SERVICE) On July 25, 2025, I caused the above-referenced document to be sent to the persons at the electronic addresses listed below.

<b>Eliot F. Krieger</b> SKT Law PC 7755 Center Avenue, Suite 1225 Huntington Beach, CA 92647 949-523-3333 Fax: 949-523-3003 Email: ekrieger@skt.law	<b>Paul S. Meyer</b> Law Office of Paul S. Meyer 695 Town Center Drive Suite 875 Costa Mesa, CA 92626 714-754-6500 Fax: 714-979-9047 Email: pmeyer@meyerlawoc.com
<b>Rosalind Wang</b> AUSA – Office of the US Attorney Santa Ana Division 411 West Fourth Street Suite 8000 Santa Ana, CA 92701 714-338-3547 Fax: 714-338-3708 Email: rosalind.wang@usdoj.gov	<b>Nandor Ferenc Royal Kiss</b> AUSA – Office of US Attorney Santa Ana Branch Office 411 West Fourth Street, Suite 8000 Santa Ana, CA 92701 714-338-3539 Fax: 714-338-3708 Email: nandor.kiss@usdoj.gov

[X] (BY CM/ECF) On July 10, 2019, I caused the aforementioned document to be served upon all counsel of record in this action who are registered with the United States District Court's CM/ECF system and listed below by utilizing the United States District Court's CM/ECF system:

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed in Santa Ana, California this 25th day of July, 2025.

  
Xochitl Cuevas