

1 BILAL A. ESSAYLI
United States Attorney
2 CHRISTINA T. SHAY
Assistant United States Attorney
3 Chief, Criminal Division
NANDOR F.R. KISS (Cal. Bar No. 299954)
4 ROSALIND WANG (Cal. Bar No. 218626)
Assistant United States Attorneys
5 Orange County Office
8000 United States Courthouse
6 411 West 4th Street
Santa Ana, California 92701
7 Telephone: (714) 338-3539/3547
E-mail: nandor.kiss@usdoj.gov
8 Rosalind.wang@usdoj.gov

9 Attorneys for Plaintiff
10 UNITED STATES OF AMERICA

11 UNITED STATES DISTRICT COURT

12 FOR THE CENTRAL DISTRICT OF CALIFORNIA

13 UNITED STATES OF AMERICA,

14 Plaintiff,

15 v.

16 ANDREW HOANG DO,

17 Defendant.

No. 8:24-CR-00126-JVS

UNITED STATES' POSITION ON
RESTITUTION; EXHIBIT

Hearing Date: August 11, 2025

Hearing Time: 9:00 a.m.

Location: Courtroom of the
Hon. James V. Selna

18
19 Plaintiff United States of America, by and through its counsel
20 of record, the United States Attorney for the Central District of
21 California and Assistant United States Attorneys Nandor F.R. Kiss and
22 Rosalind Wang, hereby files this Position on Restitution.

23 //

24 //

25 //

26

27

28

1 This Position is based upon the attached memorandum of points
2 and authorities, the files and records in this case, and such further
3 evidence and argument as the Court may permit.

4 Dated: July 21, 2025

Respectfully submitted,

5 BILAL A. ESSAYLI
6 United States Attorney

7 CHRISTINA T. SHAY
8 Assistant United States Attorney
9 Chief, Criminal Division

10 /s/

11

NANDOR F.R. KISS
12 ROSALIND WANG
13 Assistant United States Attorneys

14 Attorneys for Plaintiff
15 UNITED STATES OF AMERICA
16
17
18
19
20
21
22
23
24
25
26
27
28

TABLE OF CONTENTS

<u>DESCRIPTION</u>	<u>PAGE</u>
TABLE OF AUTHORITIES.....	ii
MEMORANDUM OF POINTS AND AUTHORITIES.....	1
I. INTRODUCTION.....	1
II. STATEMENT OF FACTS.....	1
III. ARGUMENT.....	2
A. Legal Standard.....	2
B. Defendant's Plea Agreement.....	3
C. Defendant Must Repay the \$868,612 He and His Family Received Through His Participation in the Bribery Conspiracy.....	4
D. Defendant Owes an Additional \$9,618.80 in Legal Fees Incurred by the County.....	11
IV. CONCLUSION.....	11

TABLE OF AUTHORITIES

<u>DESCRIPTION</u>	<u>PAGE</u>
<u>Cases</u>	
<u>Bank of Am. Nat'l Trust & Sav. Ass'n v. Ryan,</u> 207 Cal. App. 2d 698 (Cal. Ct. App. 1962)	5
<u>Lagos v. United States,</u> 584 U.S. 577 (2018)	11
<u>Savage v. Mayer,</u> 33 Cal. 2d 548 (1949)	5
<u>United States v. Bussell,</u> 504 F.3d 956 (9th Cir. 2007)	3
<u>United States v. Carter,</u> 217 U.S. 286 (1910)	5, 9
<u>United States v. Cummings,</u> 281 F.3d 1046 (9th Cir. 2002)	9, 10
<u>United States v. De La Fuente,</u> 353 F.3d 766 (9th Cir. 2003)	3
<u>United States v. Gamma Tech Indus., Inc.,</u> 265 F.3d 917 (9th Cir. 2001)	passim
<u>United States v. Gaytan,</u> 342 F.3d 1010 (9th Cir. 2003)	5, 6, 9
<u>United States v. Heslop,</u> 694 Fed. Appx. 485 (9th Cir. 2017)	3
<u>United States v. Hunter,</u> 618 F.3d 1062 (9th Cir. 2010)	3
<u>United States v. Novak,</u> 476 F.3d 1041 (9th Cir. 2007)	1, 2
<u>United States v. Phillips,</u> 704 F.3d 754 (9th Cir. 2012)	3
<u>United States v. Riley,</u> 335 F.3d 919 (9th Cir. 2003)	10
<u>Statutes</u>	
18 U.S.C. § 3663A.....	2

TABLE OF AUTHORITIES (CONTINUED)

<u>DESCRIPTION</u>	<u>PAGE</u>
18 U.S.C. § 3663A(3)	9
18 U.S.C. § 3663A(a) (2)	3, 9
18 U.S.C. § 3663A(a) (4)	11
18 U.S.C. § 3663A(c) (A) (ii)	3
18 U.S.C. § 3664(e)	3, 11
18 U.S.C. §§ 371	3
California Labor Code § 3351(b)	5
<u>Rules</u>	
U.S.S.G. § 1B1.3	4

1 **MEMORANDUM OF POINTS AND AUTHORITIES**

2 **I. INTRODUCTION**

3 As a public official using his position for private gain,
4 defendant Andrew Hoang Do ("defendant") is required to pay
5 restitution to the County of Orange (the "County") as necessary to
6 disgorge himself of any and all benefits he received through his acts
7 of corruption. This includes all bribes, gifts, and gratuities, as
8 well as any other benefits or "perks," he or his family received in
9 connection with his crimes.

10 Over the course of the criminal conspiracy, a total of at least
11 **\$868,612** made its way to defendant and his family's pockets. That
12 amount constitutes a loss to the County which must be repaid.

13 Moreover, the County is entitled to reimbursement of legal and
14 other expenses in the amount of **\$9,618.80**. The government therefore
15 calculates total restitution in the amount of **\$878,230.80**. "It is
16 essential that the criminal justice system recognize the impact that
17 crime has on the victim, and, to the extent possible, ensure that
18 [the] offender be held accountable to repay these costs." United
19 States v. Novak, 476 F.3d 1041, 1043 (9th Cir. 2007) (en banc).
20 Ordering defendant to pay the County for the harm he caused is a
21 crucial component of achieving justice in this case.

22 **II. STATEMENT OF FACTS**

23 In this case, defendant used his position as Supervisor for the
24 County of Orange to steer millions of dollars in contracts to his co-
25 conspirators, in exchange for more than a half million dollars in
26 bribes.

27 From 2021 to 2023, defendant steered and voted in favor of more
28 than \$10 million worth of County contracts and grants to his co-

1 conspirator's organizations, including Viet America Society (VAS), a
2 non-profit that was supposed to provide meal services to the elderly
3 and disabled, among other services. (Dkt. No. 3 ("Plea Agreement"),
4 at 15; PSR ¶ 16.)

5 In return for these contracts, defendant's co-conspirators gave
6 defendant's daughter, Rhiannon Do, a purported "salary" totaling
7 \$224,00, as well as \$381,5000 for the down payment on a house in
8 Tustin. (PSR ¶¶ 19-20.) Defendant's other daughter, Ilene Do,
9 received \$100,000. (PSR ¶ 24.) The bribe money came from County
10 funds that the co-conspirators had received from the contracts and
11 grants. As detailed further below, defendant's daughter Rhiannon
12 received additional payments from individuals and entities associated
13 with defendant's co-conspirators.

14 VAS did not provide the meals to elderly and disabled residents
15 as it had promised. In addition to paying defendant bribes, VAS used
16 County funds to buy a commercial property, pay co-conspirators, and
17 transfer money to other companies affiliated with VAS and the co-
18 conspirators. (PSR ¶ 26.) Co-conspirators also withdrew hundreds of
19 thousands of dollars in cash. (Id.)

20 Of the approximately \$9.3 million that the County paid to VAS,
21 VAS only spent about 15% (\$1.4 million) on providing meals. (PSR
22 ¶ 26.) Defendant knew that County funds were being used to pay him
23 bribes, and recklessly disregarded whether the remainder of the
24 contracted amount was being used properly. (Plea Agreement at 18.)

25 **III. ARGUMENT**

26 **A. Legal Standard**

27 The Mandatory Victim Restitution Act of 1996 ("MVRA"), 18 U.S.C.
28 § 3663A, requires restitution for "crimes against property under

1 [Title 18] . . . including any offense committed by fraud or deceit.”
2 18 U.S.C. § 3663A(c) (A) (ii). Defendant’s crime of conviction, 18
3 U.S.C. §§ 371, 666(a) (1) (B), (a) (2), is such an offense. United
4 States v. Heslop, 694 Fed. Appx. 485, 487 (9th Cir. 2017) (applying
5 the MVRA to conspiracy to commit federal programs bribery under 18
6 U.S.C. § 371.) As a result, the terms of the MVRA, and defendant’s
7 plea agreement, require restitution be ordered to any person
8 “directly and proximately harmed as a result of the commission of
9 [the] offense.” 18 U.S.C. § 3663A(a) (2); Plea Agreement at ¶ 9. The
10 Ninth Circuit has repeatedly held “the purpose of restitution under
11 the MVRA [is] to make the victim whole again by restoring to him or
12 her the value of the losses suffered as a result of the defendant’s
13 crime.” United States v. Hunter, 618 F.3d 1062, 1065 (9th Cir. 2010)
14 (cleaned up); accord United States v. Phillips, 704 F.3d 754, 771
15 (9th Cir. 2012).

16 Restitution “is limited to the victim’s actual losses.” United
17 States v. Bussell, 504 F.3d 956, 964 (9th Cir. 2007). “[A]ctual loss
18 for restitution purposes is determined by comparing what actually
19 happened with what would have happened if the defendant had acted
20 lawfully.” Id. at 964 (quotations and brackets omitted). The
21 Government carries the burden of demonstrating the amount of
22 restitution by a preponderance of the evidence. 18 U.S.C. § 3664(e).
23 “[I]f the MVRA applies, a restitution order is mandatory regardless
24 of the defendant’s ability to pay.” United States v. De La Fuente,
25 353 F.3d 766, 769 (9th Cir. 2003).

26 **B. Defendant’s Plea Agreement**

27 As defendant acknowledged in his plea agreement and during his
28 change of plea hearing, he is “required to pay full restitution to

1 the victim(s) of the offenses to which defendant is pleading guilty.”
2 (Plea Agreement at ¶ 9.) He further agreed, in return for the USAO’s
3 compliance with its obligations under the plea agreement, that “the
4 Court may order restitution . . . in amounts greater than those
5 alleged in the counts to which defendant is pleading guilty.” In
6 particular, defendant agreed the Court may order restitution to “any
7 victim of any of the following for any losses suffered by that victim
8 as a result: (a) any relevant conduct, as defined in U.S.S.G.
9 § 1B1.3, in connection with the offense to which defendant is
10 pleading guilty; and (b) any charges not prosecuted pursuant to this
11 agreement as well as all relevant conduct, as defined in U.S.S.G.
12 § 1B1.3, in connection with those charges.” (Id.)

13 **C. Defendant Must Repay the \$868,612 He and His Family**
14 **Received Through His Participation in the Bribery**
Conspiracy.

15 It is undisputed in this case that defendant is liable to pay
16 restitution to the County for the amount he received in bribes paid
17 either to him or his daughters. Defendant has agreed that this
18 amounts to at least \$550,000, but has argued that a portion of the
19 money paid to his daughter Rhiannon was not a bribe; but rather,
20 compensation for work she performed. As such, he argues the total
21 amount of restitution ordered should be discounted by the value of
22 services Rhiannon legitimately provided. (Dkt. No. 35 “Def. Sent.
23 Pos.” at 28.) The government disagrees and requests that the full
24 amount of Rhiannon’s salary, and all other benefits paid to
25 defendant, should be paid in restitution. As detailed below, the
26 government calculates this amount at **\$868,612.**

27 With respect to bribery, the law is clear that a government
28 official who received bribes must pay restitution in the amounts of

1 the bribes received. United States v. Gaytan, 342 F.3d 1010, 1012
2 (9th Cir. 2003). However, restitution is not limited to just
3 "bribes" per se. According to the Supreme Court, "[t]he larger
4 interests of public justice will not tolerate, under any
5 circumstances, that a public official shall retain any profit or
6 advantage which he may realize through the acquirement of an interest
7 in conflict with his fidelity as an agent. If he accepts any gift
8 gratuity or benefit in violation of his duty . . . he must account to
9 his principal for all he has received." United States v. Carter, 217
10 U.S. 286, 305-306 (1910).

11 In relying on the Supreme Court's decision in Carter, and
12 relevant California state law, the Ninth Circuit has adopted a rule
13 that agents (including public officials) who profit from a fiduciary
14 relationship owe the entirety of that profit to their principals,
15 regardless of whether the profit received was at the principle's
16 expense. United States v. Gamma Tech Indus., Inc., 265 F.3d 917, 929
17 (9th Cir. 2001) (citing Bank of Am. Nat'l Trust & Sav. Ass'n v. Ryan,
18 207 Cal. App. 2d 698, 705-06 (Cal. Ct. App. 1962); Savage v. Mayer,
19 33 Cal. 2d 548, 551 (1949)); see also Gaytan, 342 F.3d at 1012.

20 This line of cases cites relevant provisions of California law,
21 such as California Labor Code § 3351(b), which states:

22 Everything which an employee acquires by virtue of his
23 employment, except the compensation, which is due to him from
24 his employer, belongs to the employer, whether acquired lawfully
25 or unlawfully, or during or after the expiration of the term of
his employment.

26 See Gaytan, 342 F.3d at 1012 n.3 (citing Cal. Labor Code § 2860)
27 ("Thus, under California law, the bribe money accepted by Gaytan
28 properly belonged to the City of Colton. So long as Gaytan keeps the

money, the City suffers an actual loss and ordering disgorgement in the form of restitution is proper.”) Based on these cases, it is not only bribes, but “everything” defendant received “by virtue” of his position as a Supervisor, which needs to be returned to the County. Id.; Gamma Tech Indus., Inc., 265 F.3d at 929.

In his plea agreement, defendant agreed that he received between \$550,000 and \$730,500 in bribes. (Plea Agreement ¶ 13.) For this amount, there can be no dispute restitution is required. Further review of the evidence reveals the amount paid to defendant and his family members based on his participation in the conspiracy was actually higher. The amounts paid are set forth in the following table:

No.	Bribe	Date	Amount
1	“Gift of Cash” from AFI to Rhiannon Do	7/18/2023	\$350,000
2	“Earnest Money” from AFI to Rhiannon Do	7/7/2023	\$31,050
3	Check from J.T. to Rhiannon Do	8/4/2022	\$40,000
4	“Salary Payments” from Perfume River Restaurant/AFI to Rhiannon Do	9/7/2021 - 2/8/24	\$224,000
5	“Salary Payments” from VAS to Rhiannon Do	3/1/23 - 9/30/23	\$27,237
6	“Salary Payments” from Warner Wellness to Rhiannon Do	9/1/23 - 3/31/24	\$25,325
7	Check from Co-Conspirator 1 to Ilene Do	9/26/2022	\$25,000
8	Check from D-Air to Ilene Do	10/18/2022	\$25,000
9	Check from D-Air to Ilene Do	11/30/2022	\$25,000
10	Check from D-Air to Ilene Do	2/21/2023	\$25,000
11	Check from Behavioral Health Solutions to Rhiannon Do	3/11/2022	\$18,000
12	Check from VAS to Rhiannon Do	4/2/2022	\$18,000

13	Check from Co-Conspirator 1 to Rhiannon Do	5/22/2023	\$25,000
14	Check from H.D. Construction to Rhiannon Do	1/5/2023	\$5,000
15	Check from VAS to Rhiannon Do	2/8/2023	\$5,000
		Total	\$868,612

The benefits largely fall into four categories: (1) money paid to defendant's daughter Rhiannon for the purchase of a house (Nos. 1-3); (2) money paid to Rhiannon Do as "salary" from various entities involved in the conspiracy (Nos. 4-6); (3) money paid to defendant's daughter Ilene in four lump sum payments of \$25,000 (Nos. 7-10); and (4) various smaller-sized lump sum payments to defendant's daughter Rhiannon from defendant's co-conspirators (Nos. 11-15). Based on discussions with defense counsel, defendant has agreed each of these payments in fact occurred and restitution is owed for all the above, except that defendant argues some portion of the total amount should be discounted based on the value of Rhiannon's work. The government disagrees that any discount is warranted.

With respect to Rhiannon's salary from Perfume River (No. 4), defendant previously argued this amount was not fully a bribe but partially included actual work Rhiannon performed. (Def. Sent. Pos. at 28.) This argument defied reality. Perfume River, is a d/b/a name for Aloha Financial Investment ("AFI"). That is the same AFI that "gifted" approximately \$385,000 to Rhiannon to help purchase her house - money defendant has agreed was a bribe. Moreover, Perfume River was a Vietnamese restaurant. Based on defendant's sentencing position, and government discussions with Rhiannon, she never did anything for AFI or the restaurant. Instead, she was ostensibly working to start a mental health services program for VAS.

1 In May 2024, defendant drafted a timeline of events as he was
2 facing scrutiny over the actions which form the basis for this case.
3 (Gov. Ex. 1.) In that timeline, defendant wrote that Rhiannon did
4 not start working for VAS until May 2022, and that her payment for
5 the entire year of 2022 was an \$18,000 check paid by VAS. (Id. at
6 2.) He further wrote that she was later added as a W-2 employee of
7 VAS in March 2023. (Id.) Bank records confirm Rhiannon received an
8 \$18,000 check from VAS in May 2022 and a stream of monthly "salary"
9 payments from VAS and its d/b/a, "Warner Wellness," starting in March
10 2023 and totaling \$70,562 (\$18,000 + \$52,562). (Nos. 5,6,12). This
11 was in addition to the \$8,000 in monthly payments that continued from
12 Perfume River - payments that defendant continued to hide when trying
13 to explain away his crimes. Thus, any arguable "salary" amount would
14 not include any of the \$224,000 from AFI.

15 Moreover, the notion that Rhiannon's work justified payment in
16 the amount of \$185,000 is itself hard to countenance (defendant
17 previously argued that just \$39,000 of the \$224,000 should be repaid
18 as restitution). (Def. Sent. Pos. at 28.) For much of the time
19 Rhiannon was paid by AFI, she was a full-time student, she had
20 virtually no prior experience in mental health, and she was making a
21 nearly-six-figure annual salary to run a company funded entirely by
22 her father's corruption. Defendant lauds his daughter's hard work,
23 but his prior submissions to the Court justifying her executive-sized
24 salary include one-page fliers and a ninety-one-word outline
25 document, which he characterizes as her "deliver[ing] an app." (Def.
26 Pos. at 28; Ex H.)

27 Regardless, Rhiannon Do is not entitled to keep any funds she
28 received from her father's co-conspirators, as her hiring and salary

1 were merely a front used to funnel bribe payments to defendant.
2 Absent her familial relationship to defendant and the existence of
3 the corrupt scheme, she would not have been working for VAS.
4 Defendant cannot keep those funds just because Rhiannon may have
5 provided some nominal service. "It is not enough for one occupying a
6 confidential relation to another, who is shown to have secretly
7 received a benefit . . . to say '[] you cannot show that you have
8 sustained any loss by my conduct.' Such an agent has the power to
9 conceal his fraud and hide the injury done his principal. It would
10 be a dangerous precedent to lay down as law that unless some
11 affirmative fraud or loss can be shown, the agent may hold on to any
12 secret benefit he may be able to make out of his agency." Gaytan,
13 342 F.3d at 1011 (citing Carter, 217 U.S. at 305-06). Like the other
14 illicit payments, Rhiannon's "salary" from AFI and VAS, or any other
15 sums of money received were "by virtue" of defendant's position and
16 as a part of his criminal conspiracy. As such, they must be
17 disgorged. Gamma Tech Indus., Inc., 265 F.3d at 929.

18 Separate from the need to disgorge illicit profits from corrupt
19 politicians, restitution is also necessary to repay the County for
20 harm that was a "direct and foreseeable result," of defendant's
21 crime. See United States v. Cummings, 281 F.3d 1046, 1052 (9th Cir.
22 2002). Thus, as a separate basis for ordering restitution, the Court
23 should consider defendant's awareness that the money being paid to
24 his family, was paid with County funds. (Plea Agreement at 18.) One
25 of the requirements for restitution is that the harm be the "direct
26 result" of the crime of conviction.¹ 18 U.S.C. § 3663A(a)(2).

27
28 ¹ Or as otherwise permitted by a plea agreement. See 18 U.S.C.
§ 3663A(3).

1 "Defendant's conduct need not be the sole cause of the loss, but any
2 subsequent action that contributes to the loss, such as an
3 intervening cause, must be directly related to the defendant's
4 conduct." Gamma Tech Indus., Inc., 265 F.3d at 928. In assessing
5 this "directness," the Ninth Circuit has ruled in a similar context
6 that it is "not unreasonable to assume that a natural result of
7 paying kickbacks" would be "inflation of the charges in order to make
8 the scheme more profitable for the payer of the kickbacks." Id.
9 Thus, the court held a company's lost profits were a reasonable
10 result of the defendant receiving kickbacks to steer the company's
11 contracts. Id.

12 Similarly here, a natural result of payments to defendant's
13 family was a reduction in the amount of legitimate work funded by the
14 County. A portion of VAS's County-funded budget was siphoned off to
15 make payments to defendant's daughters. Defendant was aware this was
16 happening. (Plea Agreement at 18:3-4). Defendant's "reckless
17 disregard as to whether the funds were being properly used" (id. at
18 7-8) demonstrates this loss was a foreseeable result of payments to
19 Rhannon or defendant's other family members. Based on the facts in
20 this case, and defendant's plea agreement, it was at least
21 foreseeable that the County would lose out on funds paid to
22 defendant's family - rather than be used for their proper purpose.²

24 ² The County, as the victim of the offense, argues for a higher
25 restitution amount based on the full value of the contracts and
26 grants received by defendant's co-conspirators. Case law indicates
27 that a defendant can be vicariously liable for restitution for crimes
28 committed by co-conspirators. United States v. Riley, 335 F.3d 919,
932 (9th Cir. 2003). However, "the causal chain may not extend so
far [] as to become unreasonable." Gamma Tech Indus., Inc., 265 F.3d
at 928. Any amount must be "foreseeable." See Cummings, 281 F.3d at
1052. Other than the amounts defendant and his family directly
(footnote cont'd on next page)

1 **D. Defendant Owes an Additional \$9,618.80 in Legal Fees**
2 **Incurred by the County.**

3 Additionally, the County is entitled to "expenses incurred
4 during and directly related to participation in the investigation or
5 prosecution of the offense or attendance at proceedings related to
6 the offense." 18 U.S.C. § 3663A(a)(4). When last consulted by the
7 United States, the County calculated 3989.75 hours had been spent
8 investigating and participating in the investigation and
9 participation of defendant's case. At the Board-established County
10 attorney billing rate, that would purportedly amount to \$959,417.
11 However, in Lagos v. United States, 584 U.S. 577 (2018), the Supreme
12 Court clarified that "participation in the investigation" is limited
13 to participation in government criminal investigations, rather than
14 private investigations. As such, the County further estimated 40
15 hours of legal work have been spent participating in defendant's
16 federal prosecution at a value of **\$9,618.80**, which the government
17 believes is the proper amount defendant is responsible to pay.

18 **IV. CONCLUSION**

19 For the foregoing reasons, the government respectfully requests
20 that this Court order restitution in the amount of **\$878,230.80**.

21
22
23
24
25
26
27
28 received from co-conspirators, it is unclear what extent of VAS's
fraud was foreseeable and therefore provable by a preponderance of
the evidence. See 18 U.S.C. § 3664(e).

Fwd: for easy reference

From: Andrew Do ([REDACTED])
To: [REDACTED]
Date: Monday, June 3, 2024 at 08:08 AM PDT

I will update with your information from yesterday later today, con.

Andrew H. Do, Esq.
[REDACTED]

Begin forwarded message:

From: Andrew Do <[REDACTED]>
Date: May 31, 2024 at 11:03:05 AM PDT
To: "Chris W." <[REDACTED]>
Subject: for office easy reference

Hi Chris,

I put this timeline together for our easier reference should we need to cite specific dates/activities/etc. Can you review to see if I missed or misstated something. Thanks.

6/2/2020 – BOS approved \$1,000,000 to each district for meal gap programs for seniors and disabled.

6/9/2020 – Business License with City of Stanton.

6/10/2020 – 501C3 IRS retroactive effective date of exemption for VAS. Calendar accounting year. Article of Incorporation of Nonprofit Corporation with California Secretary of State.

6/18/2020 – VAS received Employer Identification Number [REDACTED].

7/1/2020 – VAS opened checking account with Chase Acct. # [REDACTED] with Peter Pham as President and sole signatory.

11/27/2020 – IRS application for 501C3 exemption with Peter Pham as President and sole applicant. Attached Profit & Loss statement.

12/31/2020 – District 1 \$200,000.00 allocation to VAS for Meal Gap Program for seniors and disabled, expired 2/2/2021. All Meal Gap Programs are for delivered food to homes.

4/27/2021 – BOS approved \$2,000,000 to each district for meal gap programs for seniors and disabled.

5/3/2021 – Peter Pham signed Contract MA-012-21011525.

5/4/2021 – Dylan Wright and Renee Ramirez signed Contract MA-012-21011525.

5/30/2021 – Peter Pham signed First Amendment to MA-012-21011525.

5/31/2021 – Renee Ramirez signed First Amendment to MA-012-21011525.

5/31/2021 – District 1 \$999,996.00 allocation to VAS for Meal Gap Program, expired 11/30/2021.

6/16/2021 – District 1 \$1,000,000.00 allocation to VAS for Meal Gap Program, expired 5/31/2022.

6/16/2021 – Renee Ramirez and Peter Pham signed Second Amendment to MA-012-21011525.

4/26/2022 – ASR dated 4/22/2022 to add D1 allocation of \$2,000,000 to VAS Meal Gap Program, to expire 5/31/2023.

5/2/2022 – District 1 \$2,000,000 allocation to VAS for Meal Gap Program, expired 5/31/2023.

5/2/2022 – Renee Ramirez and Peter Pham signed Third Amendment to MA-012-021011525.

5/2/2022 – Rhiannon started work as President of the Warner Wellness Center (a mental health clinic), a subsidiary of VAS. She was paid \$18,000 by VAS for the entire year of 2022. For the record, Rhiannon never worked on the Covid Meal Gap Program. She only handled the mental health clinic and the “Meals-on-Wheels” proposal, technically the Elderly Nutrition Program but sadly no one outside of the County knows the program by that name.

Rhiannon’s documented responsibilities:

For the Mental Health Clinic: HIPAA compliance such as data collection/storage/staff access/etc., budgeting, clinic office design, data analytics & community assessment, creation of logo/brochure/mailers/website, organizing grand opening, drafting & implementing HR policies & procedures, creating a case management data tracking system, creating company organizational chart, conducting staff training and meetings, staff recruitment, etc.

For the “Meals-on-Wheels” Proposal: learning contract requirements and state law on nutrition requirements/food preparation & handling/social determinants of health, client data confidentiality, interfacing with county staff, hiring registered dietitian, put together nutritional education programming and operational planning, work with food labs to do nutritional testing to comply with Request for Proposals (RFP) requirements, and drafting proposal.

8/23/2022 – BOS approved Supervisor Katrina Foley’s allocations of \$5,000,000 ARPA funds to include gas and cash cards which she distributed 3 days before her election!!!

11/29/2022 – BOS approved OCAPICA contract. VAS was one of many proposed subcontractors, and the total was up-to-amount of \$625,000 for 1/1/2023-6/30/2025 (30 months).

1/3/2023 – VAS filed annual renewal report for tax year 2021, but did not notice filing for tax year 2020 was missing.

March/2023 – Rhiannon became a W2 employee of VAS.

4/6/2023 – 60-day notice to cure Warning Letter from the Attorney General, VAS cured on 6/8/2023.

4/27/2023 – District 1 \$73,000.00 allocation for Senior Nutrition Infrastructure Program, expired 12/31/2023.

5/23/2023 – BOS approved NAMI contract. VAS was one of many proposed subcontractors, and the total was up-to-amount of \$2,490,788.00 for 7/1/2023-6/30/2025 (24 months). VAS was paid a total of \$72,804.00 as of 5/30/2024 (which was 10 months into a 24 month subcontract, meaning the \$2m+ amount was never going to be reached and NAMI controlled all aspects of the contract, not Supervisor Do).

6/8/2023 – VAS cured missing tax filing for 2020 with CA Attorney General.

6/21/2023 – Mary Anne Foo of OCAPICA signed subcontract with VAS.

6/23/2023 – Rhiannon signed OCAPICA subcontract with the wrong Title of President of VAS because she didn’t catch OCAPICA’s mistake in drafting the contract. VAS was paid a total of

\$212,525.88 as of 5/20/2024 (which was 17 months into a 30 month subcontract, meaning the \$625,000 amount was never going to be reached and OCAPICA controlled all aspects of the contract, not Supervisor Do).

7/1/2023 – VAS entered into subcontract with NAMI. VAS was paid \$80,228 as of 11/27/2023.

8/1/2023 – Peter Pham signed NAMI subcontract, which did not have Rhiannon as CEO of VAS.

8/29/2023 – Peter signed 2 additional NAMI subcontracts, which incorrectly contained Rhiannon as CEO of VAS.

8/11/2023 – District 1 \$3,000,000.00 allocation to VAS for Congregant meals, group activities and social determinant screenings for live participants at Asian Garden Mall.

October/2023 – After VAS withdrew its proposal for the Elderly Nutrition Program, Meals-on-Wheels expressed interest in working with VAS as a subcontractor, until the attacks by Gerda.

11/1/2023 – Hand to Hand, DTN Tech and VAS (all meal programs vendors) and 4 other entities (City of LaHabra, Council on Aging Southern CA, and People for Irvine Community Health dba 211 OC and Working Wardrobe) out of 12 total contracts did not have their Single Audit completed. Contrary to Gerda's representation in the initial article in November, 2023 that VAS was not the only entity that did not have its Single Audit done.

December/2023 – Gerda used an incorrect version of VAS 2021 IRS filing, which was actually the 2022 filing but the year on the form he used was modified somehow to say 2021, claiming that Rhiannon Do was with VAS back in 2021 when most of the Meal Gap money was allocated. Neither the version on the IRS or ProPublica websites had the erroneous version.

12/4/2023 – Meeting with OCAPICA where Rhiannon agreed to be part of the Corrective Action Plan to review all billings prior to submittal by VAS.

12/5/2023 – Dr. Clayton Chau, former director of OC Health Care Agency during the entire duration of COVID, wrote to the BOS to describe how he came to select VAS as a potential subcontractor in the NAMI and OCAPICA contracts.

February/2024 – VAS amended their 2022 IRS filings to correct an error in listing Rhiannon as President of VAS.

Andrew H. Do, Esq.

