

Forensic Audit of County Contracts

Phase 1 Report

County of Orange

Prepared For:

Board of Supervisors

Internal Audit Department

March 9, 2026

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Executive Summary

I. Introduction

This Executive Summary provides an overview of Weaver's findings and recommendations based on the work performed as part of Phase 1 of the Forensic Audit for County of Orange (the "County"). The Executive Summary is based on the set of facts and findings described in the Report and should be read with the Report itself, including the associated appendices and exhibits. Standing alone, it does not provide a full understanding of the facts and analysis underlying our findings and recommendations. Certain limitations on the information available to Weaver resulted in constraints on our forensic audit. We had no power to compel third parties to submit to interviews, produce documents, or otherwise provide information.¹ Weaver reserves the right to amend this Report should additional information be made available relevant to our review.

II. Scope of Work

a. Engagement Background

On December 3, 2024, the Board of Supervisors (the "Board") directed the Internal Audit Department to hire an independent external audit firm to conduct a forensic audit of County contracts established between January 2019 and August 2024. In July 2025, Weaver submitted a proposal to the County in response to the Request for Proposals (RFP) for Forensic Audit of County Contracts (RFP 017-2804501-RB). In November 2025, Weaver was engaged by the County to conduct a forensic audit of County contracts, including all contracts within the County Executive Office, Health Care Agency, OC Community Resources and the Social Services Agency. The scope of work also included the review of contracts for the fund accounts listed below:²

- American Rescue Plan Act ("ARPA")
- Coronavirus Aid, Relief, and Economic Security Act ("CARES")
- Mental Health Services Act ("MHSA")
- General Fund

¹ Weaver was unable to interview former District 1 Chief of Staff, Chris Wangsaporn, who did not respond to our interview request.

² The scope of work included the review for compliance with the County's Contract Policy Manual and all applicable procurement-related statutes, prioritizing the review of Human Services and Sole Source contracts funded by ARPA, CARES Act, MHSA and the General Fund.

b. Phases of the Forensic Audit

As outlined in the RFP and Weaver's contract with the County, the forensic audit was to be conducted in phases for purposes of completing and reporting the results of the forensic audit in a timely manner. Prior to the County's issuance of the RFP, the Internal Audit Department ("IAD") identified the County contracts to be included in the scope of work of the forensic audit, as well as the assignment of contracts across four (4) phases. Based on the contracts identified by IAD that met the criteria outlined in the scope of work, the forensic audit included the review of over 2,500 contracts totaling approximately \$4.3 billion for all phases, as summarized in the table below.

Summary of Contracts Included in Forensic Audit Scope (By Phase)		
Phase	No. of Contracts	Contract Amount
Phase 1 (Top Priority Contracts)	145	\$ 486,187,115
Phase 2 (High Priority Contracts)	681	1,712,996,693
Phase 3 (Medium Priority Contracts)	731	1,012,238,280
Phase 4 (Low Priority Contracts)	995	1,055,919,677
Total	2,552	\$ 4,267,341,766

c. Overview of Phase 1 Contracts

The scope of work for Phase 1 of the forensic audit included the review of 145 contracts totaling approximately \$486.2 million, which were identified by IAD as the "top priority contracts." A summary of the contracts included in Phase 1 of the forensic audit is provided in the table below.

Summary of Phase 1 Contracts by Department / Agency		
County Department / Agency	No. of Contracts	Contract Amount
HCA (Health Care Agency)	49	\$ 406,662,835
OCCR (OC Community Resources)	47	22,227,664
CEO (County Executive Office)	25	50,184,652
COB (Clerk of the Board)	8	96,593
SSA (Social Services Agency)	7	6,768,532
C-R (Clerk Recorder)	4	5,238
PD (Public Defender's Office)	1	3,229
A-C (Auditor Controller Office)	1	1,893
OCWR (OC Waste & Recycling)	1	207,879
DA (District Attorney)	1	19,985
TTC (Treasurer-Tax Collector)	1	8,614
Total	145	\$ 486,187,115

III. Work Steps Performed

As outlined in the work plan included in Weaver's proposal to the County, Weaver's review of the contracts included in Phase 1 of the forensic audit was organized into eight (8) work steps, as summarized below.

Work Step	Description of Work Performed During Phase 1
Work Step 1: Planning/Kickoff Meetings	On November 19, 2025, Weaver met with the Internal Audit Department for the engagement kickoff meeting for Phase 1 of the forensic audit. Weaver conducted kickoff meetings with the County Procurement Office, County Executive Office, Health Care Agency, OC Community Resources, and Social Services Agency to gain an understanding of procurement processes and procedures, as well as to request supporting documentation for the Phase 1 contracts.
Work Step 2: Research/Investigation of Vendors	Weaver conducted background research of each of the 56 vendors associated with the 145 contracts included in Phase 1, using public records databases such as LexisNexis, as well as other publicly available information.
Work Step 3: Review of Procurement Process and Competitive Bidding	For each of the 145 Phase 1 contracts, Weaver performed a review of the vendor selection process and evaluated the County's procurement / competitive bidding processes.
Work Step 4: Review of Payment Records	For each of the 145 Phase 1 contracts, Weaver performed a review of contract and payment records, including contract documents, accounts payable data, requisitions, purchase orders, invoices, payment request forms, and other payment records available for our review.
Work Step 5: Review of Emails / Other Communications	Weaver obtained and reviewed email communications related to the Phase 1 contracts, based on relevant email communications identified through searches of vendor names, contract numbers, and specific custodians involved in the contract procurement process.
Work Step 6: Evaluation of Compliance with Local/State/Federal Requirements	Weaver evaluated compliance with local, state and federal procurement requirements, including, but not limited to: • County Contract Policy Manual • California Government Code • CARES Act / ARPA / MHSA Requirements
Work Step 7: Written Draft Report of Findings	Weaver prepared a draft written report summarizing the observations, findings and recommendations for Phase 1 of the forensic audit.
Work Step 8: Presentation of Findings	Weaver plans to present the final report for Phase 1 to the Board during the Board meeting on March 24, 2026.

IV. Summary of Findings

For each of the Work Steps 2-6 performed during Phase 1 of the forensic audit, Weaver prepared a summary of our observations and findings for the 145 contracts included in our review, as well as assigned a risk rating for each contract for each Work Step. A summary of risk ratings assigned by Weaver for each contract is provided in **Appendix A**, with detail of our observations and findings for each of the 145 contracts included in Phase 1 (by Work Step) provided in **Appendix B**.

For Phase 1 contracts identified by Weaver as higher risk based on the completion of Work Steps 2-6, Weaver performed additional work steps, such as conducting additional interviews with individuals from the County, and/or representatives for the vendor/contractor, as well as gathered additional data and documentation as needed. A summary of Weaver's observations and findings for the Phase 1 contracts where we identified higher risk and/or areas of concerns is provided below, with additional detail in support of our findings included in subsequent sections of this Report.³

a. District 1 Tone at the Top Undermined County's Procurement Controls

Past leadership for District 1, specifically Former Supervisor Do and his former Chief of Staff, Mr. Wangsaporn, were very involved in procurement decisions and established a culture where decisions related to District 1 contracts were not to be questioned, with procurement staff concerned that they would receive a phone call from Former Supervisor Do or his Chief of Staff if their requests were not approved. Procurement staff also indicated that former District 1 leadership would go to their supervisor in certain instances to obtain the approval needed for procurement matters. Specific decisions that appeared to have been impacted by former District 1 leadership included lump sum advanced payments for service contracts, directives to pay vendors and contractors for invoices with open issues under review, and the selection of vendors and grant recipients, which are discussed in more detail throughout this Report.

b. Emergency Purchasing Authority and Sole Sourcing Allowed Contract Awards without Competitive Bidding or Board Approval

Emergency purchasing authority implemented in April 2020 due to the COVID-19 pandemic, as well as sole source procurements allowed contracts to be approved without competitive bidding or Board approval.

³ The observations and findings outlined in the body of the Report represent the contracts where we identified higher risks or concerns that required further review. A summary of our observations and findings for all 145 contracts included in Phase 1 is provided in **Appendix A** and **Appendix B** to this Report.

Oversight of emergency purchases was limited as departments were only required to prepare an emergency justification memo, which resulted in blanket authorizations for broad categories of purchases directly or indirectly related to the County's response to COVID-19, with limited visibility of purchase amounts and vendors selected.

c. Former Supervisor Do Steered Contracts to Specific Businesses

Based on our review of County contracts included in Phase 1 of the forensic audit, we identified a pattern of contracts and grants being steered to certain businesses by Former Supervisor Do, which was often facilitated by his Chief of Staff. Contracts appeared to have been steered towards businesses that employed an immediate family member of Former Supervisor Do, businesses that contributed to his political campaigns shortly after being awarded a contract, businesses that provided a media platform for Former Supervisor Do, as well as businesses involved in various aspects of the Tet and Moon Festivals put on each year for District 1 "constituents."^{4,5}

d. Limited County Oversight of Revenues and Expenditures for District 1 Festivals

While the County funded the Tet and Moon Festivals, we determined that sponsorship revenues were paid to third parties in lieu of being paid to the County, which raised concerns given that these were County-funded events. Based on interviews conducted during Phase 1 of the forensic audit, we determined that sponsorship revenues were primarily received either by Peter Pham (through his business HD Entertainment), or by 2T Media, who had a separate agreement to remit a portion of sponsorships to HD Entertainment, with 30% to be retained as a commission.⁶ While email communications appeared to indicate that Former Supervisor Do and Mr. Wangsaporn were aware that sponsorship revenues were being paid to 2T Media, based on interviews conducted by Weaver, it did not appear that County procurement staff was aware that sponsorship revenues for the Tet and Moon Festivals were being paid to businesses

⁴ While the County did not require vendors to disclose campaign contributions to County officials (e.g., Board members) until January 2023, the pattern of contracts being awarded to vendors that contributed to Former Supervisor Do's political campaigns raises questions and concerns about potential "pay-to-play" schemes.

⁵ We identified email communications discussing mailer invitations being sent to District 1 constituents for the Tet and Moon Festivals. The use of the term "constituents" was notable as it is typically associated with a political campaign.

⁶ Peter Pham was not employed by the County but involved in various aspects of community events and outreach efforts by District 1. Mr. Pham also had ownership interests or affiliations with various businesses, including Viet America Society, HD Entertainment, and Perfume River Restaurant (owned by Aloha Financial Investment). Peter Pham was also affiliated with HD Construction, which appeared to have performed a kitchen remodel of Former Supervisor Do's personal residence in March 2021, based on an email identified by Weaver containing inspection results.

separate from the County.^{7,8} Additional detail of our review of sponsorship revenues paid to 2T Media is discussed in more detail in **Section A** of this Report.

We also observed limited oversight of County expenditures associated with the District 1 festivals, with advanced payments to 2T Media to provide entertainment for the festivals based on round dollar amounts with limited supporting documentation. While it was not included in our scope of work, during Phase 1 we determined that Former Supervisor Do brought in other businesses to provide various services related to the Tet and Moon Festivals, including Viet America Society, Aloha Financial Services (dba Aloha Media), HD Entertainment, and Premiere Entertainment Solutions.

e. Pass-Thru Grants Obfuscated County's Visibility of Disbursements to Subrecipients

Former Supervisor Do directed pass-thru grant recipients of the District 1 Arts Relief Program, such as Garden Grove Community Foundation and Westminster Chamber of Commerce, to award grants to certain businesses, with pass-thru grant recipients involved in the selection of grant subrecipients for only 33% of the grant funds. By steering grant funds to certain subrecipients as a pass-thru, on its surface the grants did not appear to be awarded by the County which obfuscated the visibility of certain grant subrecipients. Specific examples are provided below, with additional detail provided in **Section B** of this Report.

- Of the \$300,000 awarded to Garden Grove Community Foundation as a pass-thru grant under the District 1 Arts Relief Program, \$200,000 was awarded to two (2) subrecipients selected by Former Supervisor Do, including \$100,000 to 2T Media and \$100,000 to Premiere Entertainment Solutions.⁹
- Of the \$300,000 awarded to Westminster Chamber of Commerce as a pass-thru grant under the District 1 Arts Relief Program, \$200,000 was awarded to four (4) subrecipients selected by Former Supervisor Do, with awards of \$50,000 each to Viet America Society, Integrated

⁷ Weaver received documentation showing at least \$15,000 in sponsorship revenues received by 2T Media for the 2020 Tet Festival and at least \$4,000 received by 2T Media for the 2022 Tet Festival. However, it is our understanding that the majority of sponsorships were received by HD Entertainment and Peter Pham, who was described as the person that organized the festival sponsorships.

⁸ While it did not appear that County procurement staff at OCCR were aware that sponsorship revenues were being paid to 2T Media, the County should have been aware given that certain departments were amongst the sponsors that issued payments to 2T Media, including OC Waste & Recycling (OCWR) and OC Department of Child Support.

⁹ Campaign finance reports indicated that both 2T Media and Premiere Entertainment Solutions contributed the maximum amount to Former Supervisor Do's campaign for State Treasurer in 2022, with contributions of \$8,100 by 2T Media on May 6, 2022 and \$8,100 by Premiere Entertainment Solutions on June 1, 2022. Additionally, both 2T Media and Premiere Entertainment Solutions were involved in providing entertainment and event services related to the Tet Festival and Moon Festival organized each year by District 1, as well as other contracts for various media and outreach services for District 1.

Broadcasting Congregation, Saigon Television Corp, and Vietnamese America Philharmonics.¹⁰

f. Former Supervisor Do Exerted Influence Over Payment Authorization Decisions

Weaver identified several instances during Phase 1 of the forensic audit where Former Supervisor Do appeared to use his position as a Board Supervisor to exert influence over payment authorizations to contractors. Most notably, in October 2021, Former Supervisor Do appeared to authorize the Health Care Agency's Director to issue a payment in excess of \$800,000 to 360 Clinic for uncollectible claims invoiced to the County in relation to COVID-19 testing services. At that time, the County was performing a review of the uncollectible claims reports and supporting documentation after certain concerns had been raised regarding 360 Clinic's billing practices, which are discussed in more detail in **Section C** of this Report.

We also found that Former Supervisor Do appeared to direct the Westminster Chamber of Commerce to disburse \$50,000 to a subrecipient for the District 1 Arts Relief Program. At that time, Westminster Chamber of Commerce was working to obtain additional required documentation from the subrecipient prior to disbursing the funds, but was directed by Former Supervisor Do to disburse the funds immediately.

We were also informed by OCCR procurement staff that Former Supervisor Do and his Chief of Staff had multiple communications with OCCR requesting for the grant funds for the District 1 Arts Relief Program to be disbursed as quickly as possible, and expressed frustration with the amount of time needed by OCCR to perform its due diligence and finalize the contracts.

g. Weaver Review of Other Phase 1 Contracts

The findings detailed in this Executive Summary and the body of the Report pertain to 33 of 145 contracts reviewed during Phase 1. For the 112 contracts not discussed in detail in the Executive Summary or Sections A-E of this Report, only minor observations were identified, if any, which are detailed in **Appendix B**. Additionally, while observations were identified for certain of these contracts detailed in Appendix B, upon further examination, review of additional documentation, and discussions with County staff, Weaver determined that these observations did not arise to the level of a finding.

¹⁰ Former Supervisor Do's daughter was listed as the Executive Director for Viet America Society in 2022. Additionally, campaign finance reports indicated that Independent Broadcast Congregation (dba IBC TV) and Michael Nguyen (CEO of Saigon TV) both donated to Former Supervisor Do's campaign for State Treasurer in June 2022, including \$1,000 by IBC TV and \$2,500 by Michael Nguyen.

V. Recommendations

Based on the observations and findings identified during Phase 1 of the forensic audit for contracts from January 2019 through August 2024, Weaver has prepared the following recommendations for the County's consideration. It is Weaver's understanding that subsequent to August 2024, the County has taken steps to address some of these areas, including updates to the Contract Policy Manual.

a. Adopt Standardized Invoicing Requirements in Contract Policy Manual

During Phase 1 of the forensic audit, we identified a pattern of invoices being paid with limited detail of services provided or itemization of costs, which was particularly common for fixed fee contracts issued at the direction of District 1 (e.g., contracts with 2T Media). While the contract included requirements for information to be included on the invoice (e.g., product/service description, quantity and prices), we did not identify specific invoice requirements within the County's Contract Policy Manual. **We recommend that the County consider updates to the Contract Policy Manual defining the requirements for an acceptable invoice to promote consistency, transparency, and compliance across all contracts.**

b. Update Code of Ethics to Ensure Board Members Do Not Influence Procurement Decisions

During Phase 1 of the forensic audit, we identified instances whereby Former Supervisor Do was involved in decisions related to the selection of vendors and grant recipients, contract and grant amounts, as well payment authorization decisions. The role of Board members should be focused on County governance, including setting strategy, providing oversight, monitoring risk, and approving major contracts (when required). Board members should not overstep their governance role and take on a management role, such as directing County staff on decisions related to procurement, or contacting procurement staff if they disagree with a contracting decision. **We recommend the County consider reviewing and updating the Code of Ethics and Commitment to Public Service to ensure guidelines are clearly and sufficiently stated to prevent Board members from directing and/or influencing procurement decisions by County procurement staff.**

c. Standardize Monitoring Requirements for Federal Contracts

The County's grant agreements for the District 1 Arts Relief Program required grant recipients to self-certify that funds would be used in accordance with the allowable uses outlined in the contract, which was a practice inconsistent with other grants administered by the County. As a best practice, the County should not rely on self-certification of the grant recipients as a sole method for verifying the eligibility of the grant

recipient or monitoring the appropriate use of grant funds. **We recommend that County contracts involving the award of federal funds include consistent requirements for verifying the eligibility of contract recipients and monitoring the use of funds, including independent verification, as well as stronger documentation and recordkeeping requirements.** These enhancements would help ensure that federal funds are used in accordance with program requirements and would better align County practices with established standards for effective federal funds administration.

d. Extend Due Diligence Procedures to Subcontractors and Subawards

During Phase 1 of the forensic audit, we identified instances where the County's due diligence procedures do not appear to have been performed for subcontractors or subawards, which provided opportunities to circumvent the County's vetting and due diligence process, thus increasing the risk for fraud, waste and abuse, as well as conflicts of interest. It is our understanding that the County Procurement Office issued a memorandum in November 2024 requiring subcontractors to be vetted through the same due diligence process as the prime contractor. **We recommend the County ensure that due diligence procedures are performed for subcontractors and subawards as stated in the November 2024 memorandum, and consider adopting these requirements in the Contract Policy Manual.**

e. Enhanced Annual Training Focused on Fraud and Internal Controls

An effective fraud training program is important to foster a culture of honesty and integrity with strong ethical values. County employees, especially those involved in the purchasing and procurement function, should receive regular training on fraud, waste and abuse, including best practices on internal controls to deter and detect potential fraud schemes. **We recommend the County ensure recurring annual training focused on best practices for purchasing, procurement and internal controls, as well as the prevention and detection of potential fraud, waste and abuse.**

f. Evaluate Effectiveness of Fraud Reporting Hotline

An effective fraud reporting function is critical to ensure the safeguarding of public funds and preserve public trust, with over 40% of frauds detected through tips and information reported through a fraud hotline according to the Association of Certified Fraud Examiners. **We recommend the County evaluate the current fraud hotline to ensure employees are sufficiently aware of how to report fraud, waste and abuse; there are clear protocols for information required from the whistleblower, as well as processes for review and investigation of allegations; and that employees have the ability to report information without fear of retaliation.**

g. Establish Guidelines for the Solicitation and Receipt of Sponsorship Revenues from County-Funded Events

During Phase 1 of the forensic audit, we identified sponsorship revenues for the County-funded Tet Festival and Moon Festival organized by District 1 that were solicited and collected by third parties, which did not appear to have been remitted to the County. **We recommend that the County consider establishing formal guidelines to ensure that all revenues associated with County-funded events are received by the County, and implement controls governing the receipt, tracking, and remittance of sponsorship funds.**

h. Standardize Emergency Justification Memorandums Across Departments

During Phase 1 of the forensic audit, we identified inconsistencies across departments regarding the information included in emergency justification memorandums required under the County's Contract Policy Manual for emergency purchases. Certain departments such as OCCR prepared memorandums with justifications for each purchase, whereas HCA prepared emergency procurement requests on a weekly basis with a high-level summary of purchases, without identifying the contractor/vendor or the estimated purchase amount. **We recommend the County consider implementing a standard form for emergency justification memorandums requiring detailed information for emergency purchases over \$1,000, including, but not limited to, the name of the contractor/vendor, the estimated contract amount, and justification for the emergency purchase.**

i. Improve Consistency of Sole Source Justifications

We identified inconsistencies in the justifications provided for sole source procurements across County departments. Specifically, the level of detail, clarity, and supporting documentation varied from one department to another, resulting in an uneven application of the County's sole source requirements. Detail of sole source justifications were inconsistent in providing sufficient rationale to demonstrate why competitive procurement was not feasible or why the selected vendor was uniquely qualified.

We recommend that the County consider more stringent and restrictive requirements for sole source procurements to be performed consistently across all departments, including requirements for more detailed and substantive justifications within the Sole Source Request Forms. This should include clear explanations of why competitive procurement is not feasible, documentation of market research performed, and evidence supporting the uniqueness of the vendor or service. To promote consistency and improve oversight, we further recommend standardizing the level of detail and documentation required across all

County departments. This may be achieved by updating the Contract Policy Manual, developing standardized templates, and providing training to ensure that all departments apply the sole source justification requirements uniformly.

j. Recovery of Any Overpayments to 360 Clinic for Uncollectible Claims Related to COVID-19 Testing Services

Based on our review of the County's contract with 360 Clinic for COVID-19 testing services during the July 2020 – June 2021 time period, we identified amounts invoiced to the County for uncollectible claims that require further review to determine whether the County was appropriately invoiced, including potentially duplicate claims and claims that appeared to be partially paid by the insurance provider, among other potential issues. **We recommend that the County obtain additional records from 360 Clinic to determine whether any uncollectible claims paid by the County should be recouped based on the terms of the contract.**

k. Referral of Campaign Contributions to Former Supervisor Do

During Phase 1 of the forensic audit, we identified at least one instance that raised concerns about the validity of campaign finance reports for Former Supervisor Do's campaign for State Treasurer in 2022.¹¹ **We recommend the County consider a referral of this matter to the appropriate agency for further review and investigation, including the County's Office of Campaign, Finance and Ethics Commission and/or the California Fair Political Practices Commission.**

¹¹ Campaign finance reports maintained by the California Secretary of State indicated that 2T Media contributed \$8,100 in May 2022 to Former Supervisor Do's campaign for State Treasurer, which was the maximum allowable contribution. However, 2T Media's CEO, Mr. Ngo, informed Weaver that he never made a contribution of \$8,100 to Former Supervisor Do's campaign, which he confirmed after reviewing his financial records.

A. Contracts with 2T Media

I. Scope of Work

Phase 1 of the forensic audit included the review of 19 contracts with 2T Media, LLC ("2T Media") totaling \$623,000 during the August 2018 – July 2024 time period. A summary of the contracts included in our review is provided in the table below.

Summary of Phase 1 Contracts to 2T Media LLC							
#	Agreement	Date	Funding Source	Dept	MA Description	Procurement Type	Amount
115	CT01219010171	8/9/2018	General Fund	OCCR	Marketing Services for First District's Sponsored Events (8/2018 - 2/2019)	One (1) Quote	\$ 12,000
90	CT01219010267	9/13/2018	General Fund	OCCR	2019 TET Festival - Event Services	One (1) Quote	40,000
111	CT01219010974	3/7/2019	General Fund	OCCR	Marketing Services for First District's Sponsored Events (2/2019 - 8/2019)	One (1) Quote	12,000
89	CT01220010187	8/22/2019	General Fund	OCCR	2020 TET Festival - Event Services	One (1) Quote	40,000
112	CT01220010331	9/17/2019	General Fund	OCCR	Marketing Services for First District's Sponsored Events (9/2019 - 2/2020)	One (1) Quote	12,000
91	CT01221010191	7/24/2020	CARESAct	OCCR	Strategic Media Outreach for First District's Sponsored COVID-19 Related Events (7/2020 - 12/2021)	One (1) Quote	36,000
92	CT01221010430	8/31/2020	General Fund	OCCR	2020 MOON FESTIVAL - VIDEO & MARKETING SERVICES	One (1) Quote	30,000
83	CT01222010376	9/9/2021	General Fund	OCCR	2022 TET Festival - Event Services	One (1) Quote	50,000
88	PO01722010729	12/17/2021	ARPA	CEO	Strategic Media Outreach Consultancy Services (1/2022 - 12/2022)	One (1) Quote	40,000
108	CT01222010902	1/31/2022	General Fund	OCCR	Strategic Media Outreach for First District's Sponsored COVID-19 Related Events (1/2022 - 6/2022)	One (1) Quote	17,000
84	CT01222011443	6/16/2022	General Fund	OCCR	2023 TET Festival - Event Services	One (1) Quote	50,000
113	CT01223010182	8/29/2022	General Fund	OCCR	Media Outreach for First District's Sponsored Events and COVID-19 Related Events (8/2022 - 12/2022)	One (1) Quote	12,000
105	CT01223010611	12/22/2022	General Fund	OCCR	2023 TET FESTIVAL DISTRICT 1	Sole Source	20,000
114	CT01223010917	3/20/2023	General Fund	OCCR	Strategic Media Outreach for First District's Sponsored Events (3/2023 - 6/2023)	One (1) Quote	12,000
87	CT01224010489	4/24/2023	General Fund	OCCR	2024 TET Festival - Event Services	Sole Source	45,000
86	MA01724010176	8/8/2023	General Fund	CEO	Strategic Media Outreach Consultancy Services (8/2023 - 9/2023)	ONE (1) QUOTE	45,000
80	CT01224010216	8/26/2023	General Fund	OCCR	Strategic Media Outreach for District 1 (8/2023 - 6/2024)	Sole Source	60,000
93	CT01223011078	12/29/2023	General Fund	OCCR	2024 TET FESTIVAL DISTRICT 1	One (1) Quote	30,000
79	GAX01225000339	7/24/2024	General Fund	OCCR	2024 Moon Festival - Entertainment Program		60,000
							\$ 623,000

II. Work Performed

Weaver performed the following work steps during Phase 1 of the forensic audit as part of our review of the contracts with 2T Media.

- Performed background research of the vendor, including a review of information included in the LexisNexis SmartLinx Business Search, as well as online news articles
- Obtained and reviewed procurement documents associated with each of the 19 contracts, including contracts, purchase orders, quotes, proposals, requisition forms, invoices, and other documents and disclosures included in the contract files
- Analyzed payment records associated with invoices submitted by the vendor
- Reviewed email communications between the County and the vendor
- Conducted interviews with 2T Media's CEO, Aaron Ngo, as well as the Contract Manager for the County

III. Analysis of Contracts with 2T Media

A summary of our analysis of the 19 contracts with 2T Media is provided below. A chronology of events related to the County contracts with 2T Media is provided as an attachment to this Report (**Appendix C**).

a. Marketing and Strategic Media Outreach Services

We determined that 2T Media began providing marketing and strategic media outreach services for District 1 in 2018, which was at the request and direction of former District 1 Supervisor, Andrew Do ("Former Supervisor Do").¹² Based on our interview of 2T Media's CEO, Aaron Ngo ("Mr. Ngo"), in 2018 2T Media began working with Former Supervisor Do to record a weekly talk show focused on the Vietnamese community, which was produced and broadcasted by 2T Media. Mr. Ngo indicated that 2T Media was also asked to record voice-overs, translated into Vietnamese, for public announcements and events being organized by District 1. County contracts awarded to 2T Media marketing and strategic media outreach services for District 1 totaled \$258,000, which was initially based on a fee of \$2,000 per month and increased to \$5,000 per month in 2023, as summarized in the table below.

Summary of Phase 1 Contracts to 2T Media LLC - Marketing and Strategic Media Outreach Services							
#	Agreement	Date	Funding Source	Dept	MA Description	Procurement Type	Amount
115	CT01219010171	8/9/2018	General Fund	OCCR	Marketing Services for First District's Sponsored Events (8/2018 - 2/2019)	One (1) Quote	\$ 12,000
111	CT01219010974	3/7/2019	General Fund	OCCR	Marketing Services for First District's Sponsored Events (2/2019 - 8/2019)	One (1) Quote	12,000
112	CT01220010331	9/17/2019	General Fund	OCCR	Marketing Services for First District's Sponsored Events (9/2019 - 2/2020)	One (1) Quote	12,000
91	CT01221010191	7/24/2020	CARESAct	OCCR	Strategic Media Outreach for First District's Sponsored COVID-19 Related Events (7/2020 - 12/2021)	One (1) Quote	36,000
88	PO01722010729	12/17/2021	ARPA	CEO	Strategic Media Outreach Consultancy Services (1/2022 - 12/2022)	One (1) Quote	40,000
108	CT01222010902	1/31/2022	General Fund	OCCR	Strategic Media Outreach for First District's Sponsored COVID-19 Related Events (1/2022 - 6/2022)	One (1) Quote	17,000
113	CT01223010182	8/29/2022	General Fund	OCCR	Media Outreach for First District's Sponsored Events and COVID-19 Related Events (8/2022 - 12/2022)	One (1) Quote	12,000
114	CT01223010917	3/20/2023	General Fund	OCCR	Strategic Media Outreach for First District's Sponsored Events (3/2023 - 6/2023)	One (1) Quote	12,000
86	MA01724010176	8/8/2023	General Fund	CEO	Strategic Media Outreach Consultancy Services (8/2023 - 9/2023)	ONE (1) QUOTE	45,000
80	CT01224010216	8/26/2023	General Fund	OCCR	Strategic Media Outreach for District 1 (8/2023 - 6/2024)	Sole Source	60,000
							\$ 258,000

While payments to 2T Media were initially paid on a monthly basis as services were provided (i.e., \$2,000 each month), beginning in October 2019, fees were paid as a lump sum for the entire contract amount prior to services being performed.¹³ Based on our interview of the County's Contract Manager for the contracts

¹² 2T Media was formed in 2017 and provides marketing and media services, including TV, radio and streaming. In 2019, VietVision TV was formed to serve as a platform for businesses to advertise their services, which is owned by 2T Media.

¹³ As an example, on 10/3/2019, the County paid a lump sum of \$12,000 to 2T Media for services to be provided during the September 2019 – February 2020 time period (CT01220010331).

with 2T Media, it appeared that a directive was given by the former District 1 Chief of Staff, Chris Wangsaporn, that all contracts with 2T Media were required to be paid in advance, which was presented to the Contract Manager as non-negotiable. While the Contract Manager expressed concerns about the advance payment of contracts to 2T Media, the Contract Manager indicated that the directive had the support of Former Supervisor Do, as well as the former Manager of OC Community Events, and former OCCR Business Office Manager, both of whom the Contract Manager reported to.

b. Event Services for the District 1 Tet Festival

At the direction of District 1, 2T Media was contracted by the County to provide event services for the annual Tet Festival each year from 2019 – 2024.¹⁴ Based on our review of procurement records and our interview of Mr. Ngo, 2T Media was contracted to provide entertainment for the Tet Festival each year, including providing a band, singers, and Master of Ceremony (MC) services for the 3-day event. Mr. Ngo indicated that costs associated with the event were based on the caliber of singers (e.g., Level A Plus, Level B, Level C), with event program selections being made by Former Supervisor Do.¹⁵ The County paid \$275,000 to 2T Media for event services for the Tet Festivals from 2019 – 2024, which increased from \$40,000 for the 2019 Tet Festival to \$75,000 for the 2024 Tet Festival, as summarized in the table below.

Summary of Phase 1 Contracts to 2T Media LLC - Event Services for Tet Festivals							
#	Agreement	Date	Funding Source	Dept	MA Description	Procurement Type	Amount
90	CT01219010267	9/13/2018	General Fund	OCCR	2019 TET Festival - Event Services	One (1) Quote	\$ 40,000
89	CT01220010187	8/22/2019	General Fund	OCCR	2020 TET Festival - Event Services	One (1) Quote	40,000
83	CT01222010376	9/9/2021	General Fund	OCCR	2022 TET Festival - Event Services	One (1) Quote	50,000
84	CT01222011443	6/16/2022	General Fund	OCCR	2023 TET Festival - Event Services	One (1) Quote	50,000
105	CT01223010611	12/22/2022	General Fund	OCCR	2023 TET FESTIVAL DISTRICT 1	Sole Source	20,000
87	CT01224010489	4/24/2023	General Fund	OCCR	2024 TET Festival - Event Services	Sole Source	45,000
93	CT01223011078	12/29/2023	General Fund	OCCR	2024 TET FESTIVAL DISTRICT 1	One (1) Quote	30,000
							\$ 275,000

Contracts for event services for the Tet Festivals were paid to 2T Media as a lump sum in advance, without competitive bidding or solicitation of quotes from other businesses.¹⁶ The proposals and invoices submitted

¹⁴ The 2021 Tet Festival was cancelled as a result of the COVID-19 pandemic.

¹⁵ According to Mr. Ngo, during the planning for each Tet Festival, he met with Former Supervisor Do to provide options for singers and bands and their respective pricing, with Former Supervisor Do making the selections for the event program. Mr. Ngo also indicated that the pricing for singers could be as high as \$7,000 for the highest tier singers.

¹⁶ Event services for the Tet Festivals in 2019, 2020 and 2022 were procured as a 1-quote procurement, based on proposals submitted by 2T Media to Former Supervisor Do each year. For the 2023 and 2024 Tet Festivals, 2T Media was contracted through a sole source procurement with the following justification: "2T Media understands the cultural significance of Tet celebration and provides entertainment in Vietnamese."

by 2T Media did not include an itemized breakout of costs for singers or bands, which were presented as round dollar amounts with limited detail.

During our review of email communications related to the Tet Festivals, Weaver identified documentation that appeared to indicate that vendor sponsorships for booths at the Tet Festivals were paid directly to 2T Media, instead of being paid to the County. During our interview of Mr. Ngo, we were informed that 2T Media had an agreement with Peter Pham, through his business HD Entertainment, to assist HD Entertainment with sponsorship sales for the 2020 and 2022 Tet Festivals.¹⁷ Under the agreement, sponsorships collected by 2T Media were to be paid to HD Entertainment, with 2T Media retaining a portion of the sponsorship revenue for certain expenses, and a commission of 30%. Based on supporting documentation provided to Weaver by Mr. Ngo, it appeared that 2T Media received \$15,050 in sponsorships from 13 vendors for the 2020 Tet Festival, of which \$5,375 was applied towards expenses, \$4,515 was retained as a commission, and \$5,160 was remitted to HD Entertainment.¹⁸ For the 2022 Tet Festival, 2T Media received \$4,100 in sponsorships from four (4) vendors, with \$1,230 retained as a commission and \$2,870 remitted to HD Entertainment.¹⁹ According to Mr. Ngo, all sponsorships were paid directly to HD Entertainment for the 2023 and 2024 Tet Festivals.

c. Event Services for the District 1 Moon Festival

In addition to the annual Tet Festival, 2T Media was contracted by the County to provide event services for the Moon Festival put on by District 1 in 2020 and 2024. The County paid \$30,000 to 2T Media to provide entertainment programming for the 2020 Moon Festival (held virtually due to the COVID-19 pandemic), and \$60,000 for the 2024 Moon Festival, as summarized in the table below.

Summary of Phase 1 Contracts to 2T Media LLC - Event Services for Moon Festivals							
#	Agreement	Date	Funding Source	Dept	MA Description	Procurement Type	Amount
92	CT01221010430	8/31/2020	General Fund	OCCR	2020 Moon Festival - Video & Marketing Services	One (1) Quote	\$ 30,000
79	GAX01225000339	7/24/2024	General Fund	OCCR	2024 Moon Festival - Entertainment Program		60,000
							\$ 90,000

The original proposal submitted to Former Supervisor Do by 2T Media was for \$20,000 for the 2020 Moon Festival, which included the acquisition of entertainers to perform, as well as a video recording of the

¹⁷ See Exhibit 1.

¹⁸ See Exhibit 2.

¹⁹ See Exhibit 3.

entertainment to be aired on local television. In September 2020, a contract amendment was approved to increase the contract amount from \$20,000 to \$30,000 for post-production services, even though it appeared that video editing was already included in the original scope of services for the virtual event. We also identified a sponsorship letter to prospective sponsors for the 2020 Moon Festival, with instructions for checks to be made payable to 2T Media.²⁰ However, we were unable to determine whether any sponsorships were received by 2T Media.

IV. Summary of Findings

A summary of Weaver's observations and findings based on our review of contracts awarded to 2T Media is provided below.

a. Services Provided at the Direction of Former Supervisor Do

Based on our review, the services provided by 2T Media appeared to be provided at the direction of Former Supervisor Do, either directly, or through his former Chief of Staff, Mr. Wangsaporn. Marketing and strategic media outreach services primarily entailed the weekly recording of a talk show featuring Former Supervisor Do. Proposals submitted by 2T Media for entertainment programming for the Tet and Moon Festivals were submitted to Former Supervisor Do, who selected the artists to perform based on options provided by 2T Media.²¹ Videos of the festivals show Former Supervisor Do's logo prominently featured on the backdrop of the mainstage at different parts of the festival, including while he was speaking or performing on stage.²² We also identified an email from Mr. Wangsaporn to a printing vendor (DTN Tech) requesting assistance to send a mailer to invite "**constituents**" to the 2020 Tet Festival, which was estimated to be approximately 54,000 households.²³ **[emphasis added]**

b. Advanced Payments to 2T Media Required by Former Supervisor Do

All payments to 2T Media for contracts to provide event services for the Tet and Moon Festivals were provided in advance of the event (in some cases 9 months in advance) as round dollar lump sum payments.

²⁰ On August 19, 2020, 2T Media emailed the sponsorship letter to Former Supervisor Do's Chief of Staff, Mr. Wangsaporn. See Exhibit 4.

²¹ While not included in our scope of work, it is important to note that the County also entered into a contract with Aloha Financial Investment Inc. (dba Aloha Media) for \$25,000 to provide "Festival Management Services" for the 2020 Tet Festival. It is unclear if Aloha Media was involved in other festivals put on by District 1 as this was outside of Weaver's scope of work.

²² <https://www.youtube.com/watch?v=5ehV6B4dbM0>

²³ See Exhibit 5.

Starting in October 2019, all payments to 2T Media for contracts related to marketing and strategic media outreach were also paid in advance of services being performed as a round dollar lump sum payment. Based on our interview of a contract manager at the County, a directive was given by District 1 leadership that 2T Media was required to be paid in advance, which was presented to procurement staff as a non-negotiable request that could result in a phone call from Former Supervisor Do if the request wasn't followed.

c. Sponsorship Payments Received by 2T Media Instead of the County

While the County funded the Tet and Moon Festivals, it appeared that revenues from sponsorship booths were remitted to either 2T Media or Peter Pham, through his business HD Entertainment. While email communications appeared to indicate that Former Supervisor Do and Mr. Wangsaporn were aware that sponsorship revenues were being paid to 2T Media, based on interviews conducted by Weaver it did not appear that County procurement staff at OCCR was aware that sponsorship revenues for the Tet and Moon Festivals were not being received by the County.²⁴

d. Limited Cost Detail for Contracts Awarded to 2T Media

With the exception of the contract issued in August 2023 through the County Executive Office for Strategic Media Outreach Consultancy Services (MA-017-24010176), none of the contracts awarded to 2T Media included cost detail for services to be provided by 2T Media on an itemized basis (i.e., pricing sheets for services to be performed).²⁵ Contracts were awarded on a firm-fixed fee basis, with limited detail on the scope of services, contractor requirements or contract deliverables. Given the recurring payments in advance of services being performed, the contracts to 2T Media resembled a retainer agreement where 2T Media was paid regardless of whether services were performed. As a result, 2T Media was paid the entire contract amount for 18 of 19 contracts, with payments issued by the County totaling \$590,345 out of the \$623,000 in awarded contracts.²⁶

²⁴ While it did not appear that County procurement staff at OCCR were aware that sponsorship revenues were being paid to 2T Media, the County should have been aware given that certain departments were amongst the sponsors that issued payments to 2T Media, including OC Waste & Recycling (OCWR) and OC Department of Child Support.

²⁵ Contract MA-107-24010176 was executed by the County Executive Office in August 2023 for 2T Media to provide media support and voice-over services, to be used for announcements and information on television, on radio, and at events. This was the only contract awarded to 2T Media that included a detailed pricing sheet with unit prices for the different services to be provided (e.g., 30 second spot or 45 second spot). The contract also stipulated that services would be provided on an as-needed basis and usage was not guaranteed.

²⁶ Contract MA-107-24010176 was the only contract where 2T Media was not paid the full contract amount, with 2T Media receiving \$12,345 of the \$45,000 contract amount.

e. Lack of Competitive Bidding for Contracts Awarded to 2T Media

We observed that all of the contracts awarded to 2T Media were procured without any competitive bidding, either as a single quote procurement, or as a sole source procurement. A handwritten sole source request form in August 2023 for the contract for strategic media outreach for District 1 in the amount of \$60,000 provided the following justification: *"2T Media is the only vendor with knowledge and experience to coordinate with D1 on community events. Additionally, audience reach is specific to 2T Media."*

f. Campaign Contributions by 2T Media to Former Supervisor Do

Campaign finance reports maintained by the California Secretary of State indicated that 2T Media contributed \$8,100 in May 2022 to Former Supervisor Do's campaign for State Treasurer, which was the maximum allowable contribution. However, 2T Media's CEO, Mr. Ngo, informed Weaver that he never made a contribution of \$8,100 to Former Supervisor Do's campaign, which he confirmed after reviewing his financial records. The County implemented the Campaign Contribution Disclosure Form in 2023, which required vendors to disclose any campaign contributions made to Board members on or after January 1, 2023. While the purported campaign contribution of \$8,100 in May 2022 would not have required disclosure, the claim by Mr. Ngo that he did not make the campaign contribution raises concerns about the accuracy of campaign finance reports filed for Former Supervisor Do's campaign.

B. District 1 Arts Relief Program Grants

I. Scope of Work

On April 27, 2021, the Board authorized the allocation of \$5 million in American Rescue Plan Act ("ARPA") funding equally between the County's five (5) supervisorial districts for economic support to arts-related small businesses and non-profit organizations. District 1 awarded 16 grants totaling \$1 million during the September 2021 – January 2022 time period (referred to in this Report as the "District 1 Arts Relief Program"). Phase 1 of the forensic audit included the review of 11 grants included in the District 1 Arts Relief Program totaling \$760,000, as summarized in the table below.²⁷

Summary of District 1 Arts Relief Program Grants						
Grant Recipient	Forensic Audit Contract No.	Grant Representative	Agreement No.	Contract Executed	Payment Request Form	Amount
Pass-Thru Grants						
Garden Grove Community Foundation	58	Tam Nguyen (President)	MA-012-22010810	1/6/2022	1/18/2022	\$ 300,000
Westminster Chamber of Commerce	59	Sophak Ok (CEO)	MA-012-22010885	1/4/2022	1/19/2022	300,000
Grants Awarded Directly by the County						
Discovery Cube	601 (Phase 2)		MA-012-22010385	9/3/2021	9/9/2021	100,000
Friends of the Santa Ana Zoo Foundation	674 (Phase 2)		MA-012-22010824	12/16/2021	12/20/2021	50,000
OC Childrens Therapy Arts Center	675 (Phase 2)		MA-012-22010825	12/13/2021	12/20/2021	50,000
Final Arts	97	John Nguyen (Owner)	MA-012-22010882	12/18/2021	1/6/2022	25,000
KidWorks	96	David Benavides (CEO)	MA-012-22010879	12/16/2021	12/21/2021	25,000
Me Viet Nam Productions	98	Hao Nhu Le (Owner)	MA-012-22010899	1/19/2022	1/19/2022	25,000
PT Group	99	Peter T Vo (Owner)	MA-012-22010925	1/6/2022	1/24/2022	25,000
DTN Tech	95	Serena Nguyen (CEO)	MA-012-22010924	1/4/2022	1/19/2022	25,000
Boys & Girls Club of Santa Ana	738 (Phase 2)		MA-012-22010878	12/16/2021	12/17/2021	20,000
The Wooden Floor	739 (Phase 2)		MA-012-22010894	12/18/2021	1/6/2022	20,000
Oasis Center International	116	Jin Sung (Executive Director)	MA-012-22010881	12/16/2021	12/20/2021	10,000
Relampago Del Cielo Folklorico Dance Co.	118	Lenora Pena-Sanchez (CEO)	MA-012-22010884	12/17/2021	1/6/2022	10,000
The All American Boys Chorus	117	Aaron Cassaro (CEO)	MA-012-22010883	12/17/2021	1/6/2022	10,000
Open Hands of Hope (Dynamite Book Club)	129	Marta Rodriguez (Director)	MA-012-22010880	12/20/2021	1/6/2022	5,000
						\$ 1,000,000

II. Work Performed

Weaver performed the following work steps during Phase 1 of the forensic audit as part of our review of grants awarded under the District 1 Arts Relief Program.

- Performed background research of the grant recipients, including a review of information included in the LexisNexis SmartLinx Business Search, as well as online news articles

²⁷ The five (5) contracts highlighted in gray were not part of Weaver's Phase 1 review. These contracts will be reviewed as part of Phase 2 of the forensic audit.

- Obtained and reviewed procurement documents maintained by OCCR, including contracts and amendments, purchase orders, quotes, proposals, requisition forms, invoices, payment request forms and other documents and disclosures included in the contract files
- Analyzed payment records associated with the contracts
- Reviewed email communications between the County and the grant recipients
- Conducted interviews with OCCR staff involved in procuring and administering the District 1 Arts Relief Program grants
- Conducted interviews with former staff from District 1 regarding the process for identifying grant recipients for the District 1 Arts Relief Program²⁸
- Conducted interviews with representatives from Garden Grove Community Foundation regarding the grant awarded through the District 1 Arts Relief Program, including the former Board President, Tam Nguyen, and staff liaison, John Montanez
- Conducted interviews with representatives from Westminster Chamber of Commerce regarding the grant awarded through the District 1 Arts Relief Program, including the former Board President, Sophak Ok

III. Analysis of District 1 Arts Relief Program Grants

a. Garden Grove Community Foundation

On January 6, 2022, the County executed a grant agreement with Garden Grove Community Foundation ("GGCF") for \$300,000 under the District 1 Arts Relief Program (MA-012-22010810). The grant agreement with GGCF was structured as a pass-thru grant, whereby GGCF was to award the funds to eligible businesses and non-profits based in Garden Grove.²⁹ A summary of relevant contract provisions is outlined in the table below.

Contract Section	Contract Detail
Purpose	Economic support to County-based arts related small businesses/non-profits that were negatively impacted by the COVID-19 pandemic.
Grant Amount	County will disburse \$300,000 to the Garden Grove Community Foundation in one payment in advance to support small businesses and/or non-profit organizations consistent with the Grant Program.
Grant Use	Funds must be spent on expenses incurred starting from March 3, 2021 and must be used as a response to the negative economic impacts of the COVID-19 public health emergency. Eligible expenses include the following: (i) Operating Expenses (ii) COVID-19 Mitigation (iii) Impacted Industry

²⁸ Weaver emailed the former Chief of Staff for District 1, Mr. Wangsaporn, to request an interview but did not receive a response.

²⁹ GGCF is a non-profit organization established by the City of Garden Grove.

Contract Section	Contract Detail
Certification	Each assisted business and/or non-profit shall certify that the following statements and responses are true: (i) Business/non-profit has suffered a negative economic impact due to the COVID-19 Public Health Emergency. (ii) Business/non-profit is in the tourism, travel, and hospitality. (iii) Business/non-profit will use the Grant Amount for the coverage of the eligible expenses (operating expenses, COVID-19 mitigation, and impacted industries).
Required Documentation	(i) Business license (ii) Most Recent Internal Revenue Service Form 990, Form 1120, or Form 1040, Schedule C, as applicable. (iii) Completed Form W-9. (iv) A description of the Eligible Expenses the Grant Amount will be used for. (v) A statement setting forth Business's negative economic impacts due to the COVID-19 public health emergency
Grant Disbursement	The County will disburse the Grant to the Arts Related Business/Non-Profit after all the following have been completed: 1) all Parties have signed this Agreement, 2) the Business/non-profit has submitted the required statement.
Term of Contract	January 6, 2022 – June 30, 2022
Contract Signed By	Renee Ramirez (OCCR), Tam Nguyen (GGCF, President)

We determined that GGCF received a lump sum payment of \$300,000 from the County in January 2022 for the District 1 Arts Relief Program grant, which was then sub-awarded to three (3) businesses (\$100,000 to each business). A summary of the grants sub-awarded by GGCF is provided in the table below.

District 1 Arts Relief Program Grants - Subawards Issued Through Garden Grove Community Foundation				
Subawardee	Weaver Description of Supporting Documentation	Time Period of Expenses	Awardee Financial Statement	Amount
One More Productions Inc.	Itemized detail of expenses for theater renovations	3/2022 - 4/2022	7/10/2022	\$ 100,000
2T Media LLC	Facility Lease from Garden Grove Community Center (\$17,500) Payroll for 3 fulltime employees at \$2,500/month for 11 months (\$82,500)	3/2021 - 1/2022	1/25/2022	100,000
Premiere Entertainment Solutions	Rent / Lease from VIETV from 4/2021 - 2/2022 (\$66,000) Utility payments to VIETV from 4/2021 - 2/2022 (\$18,000) Payroll for 1 employee at \$2,000/month from 4/2021 - 11/2021 (\$16,000)	4/2021 - 2/2022	3/16/2022	100,000
				\$ 300,000

Based on our review of email communications and interviews conducted with representatives from GGCF, it is our understanding that GGCF was only responsible for the selection of the subaward to One More Productions, with grant funds used for renovations to the GEM Theatre. A staff liaison from GGCF indicated that the sub-awards to 2T Media and Premiere Entertainment Solutions were selected at the direction of Former Supervisor Do and his Chief of Staff, Mr. Wangsaporn, as these were businesses they wanted to

provide assistance to.³⁰ While we identified an itemized detail of expenses for the sub-award to One More Productions for the GEM Theatre renovations, the detail for grant expenditures provided by 2T Media and Premiere Entertainment Solutions only included summary amounts for lease and payroll expenditures incurred from April 2021 – February 2022.

b. Westminster Chamber of Commerce

On January 4, 2022, the County executed a grant agreement with Westminster Chamber of Commerce (“WCOC”) for \$300,000 under the District 1 Arts Relief Program (MA-012-22010885). Similar to the grant agreement with GGCF, the grant agreement with WCOC was structured as a pass-thru grant, whereby WCOC was to award the funds to eligible businesses and non-profits based in Westminster. WCOC sub-awarded the grant funds to 11 businesses, as summarized in the table below.³¹

District 1 Arts Relief Program Grants - Subawards Issued Through Westminster Chamber of Commerce				
Subawardee	Weaver Description of Supporting Documentation	Time Period of Expenses	Awardee Financial Statement	Amount
Independent Broadcasting Congregation	High level summary of expenses for airtime, phone, internet, live streaming, movie, Zoom and masks	3/2021 - 5/2022	5/1/2022	\$ 50,000
Saigon Television Corp	Rent (Nguoi Viet); Airtime (Costa De Oro Television)	4/2021 - 7/2021	7/13/2022	50,000
Viet America Society	Rent (Huntington Partnership); Cook Meals for Homeless (Hand to Hand Relief Org.)	4/2021 - 6/2022	7/22/2022	50,000
Vietnamese American Philharmonics	High level summary of expenses for rent (\$30,500), Christmas Concert (\$10,000) and Spring Concert (\$11,500)	4/2021 - 6/2022	7/14/2022	50,000
Westminster Chamber of Commerce	Itemized breakout of expenses for rent, utilities, equipment and PPE	4/2021 - 6/2022	7/14/2022	25,000
Rose Center Theater	Payroll for Rose Center Theater Employees (single line item without detail or names)	3/2021 - 6/2021	7/14/2022	25,000
The General Association for the Development of World Martial Arts	Rent Office (single line item)	4/2021 - 4/2022	7/14/2022	15,000
Signature Travel & Tours	Office Rent (Canitnat Plaza)	4/2021 - 7/2021	6/7/2022	10,000
Westminster Arts Academy	Rent (Westminster Plaza)	4/2021 - 5/2021	7/14/2022	10,000
Huntington Beach Music Art School	Itemized breakout of expenses for office lease, payroll and utilities	3/2021 - 10/2021	7/8/2022	10,000
Thien An Performing Arts	Team Bonding (Paintball) and End of Year Banquet	4/2022 - 6/2022	7/12/2022	5,000
				\$ 300,000

Based on our interview of the former WCOC President, it is our understanding that subsequent to the County’s disbursement of the \$300,000 in grant funds to WCOC, Former Supervisor Do and/or his former Chief of Staff, Mr. Wangsaporn, informed WCOC that only \$100,000 would be awarded at WCOC’s discretion

³⁰ In addition to information received during our interviews with GGCF, we also reviewed an email from Mr. Wangsaporn to the GGCF staff liaison on January 20, 2022 providing the name and address information for 2T Media and Premiere Entertainment Solutions.

³¹ WCOC retained \$25,000 of the grant award for eligible expenses related to rent, utilities, equipment and PPE.

as the County already selected recipients for \$200,000 of the grant funds. Specifically, we were informed by WCOC that Former Supervisor Do had selected four (4) businesses to each receive \$50,000 as a pass-thru grant from WCOC, including Independent Broadcasting Congregation, Saigon Television Corp, Viet America Society and Vietnamese American Philharmonics. While WCOC was responsible for disbursing the funds and collecting required documentation for the four (4) businesses selected by Former Supervisor Do, these subawards were not selected by WCOC. Weaver was also informed that while WCOC focused on identifying businesses based in Westminster to receive the grants, certain of the grant recipients selected by Former Supervisor Do were not based in Westminster, including Viet America Society and Vietnamese American Philharmonics.³²

c. Grants Awarded Directly by the County

In addition to the \$600,000 awarded to GGCF and WCOC as pass-thru grants, the County also awarded \$400,000 directly to 14 businesses under the District 1 Arts Relief Program, which were primarily businesses located within the City of Santa Ana. A summary of the grants awarded directly by the County under the District 1 Arts Relief Program is provided in the table below.

Summary of District 1 Arts Relief Program Grants - Awarded Directly by County						
Grant Recipient	Forensic Audit Contract No.	Grant Representative	Agreement No.	Contract Executed	Payment Request Form	Amount
Discovery Cube	601 (Phase 2)		MA-012-22010385	9/3/2021	9/9/2021	\$ 100,000
Friends of the Santa Ana Zoo Foundation	674 (Phase 2)		MA-012-22010824	12/16/2021	12/20/2021	50,000
OC Childrens Therapy Arts Center	675 (Phase 2)		MA-012-22010825	12/13/2021	12/20/2021	50,000
Final Arts	97	John Nguyen (Owner)	MA-012-22010882	12/18/2021	1/6/2022	25,000
KidWorks	96	David Benavides (CEO)	MA-012-22010879	12/16/2021	12/21/2021	25,000
Me Viet Nam Productions	98	Hao Nhu Le (Owner)	MA-012-22010899	1/19/2022	1/19/2022	25,000
PT Group	99	Peter T Vo (Owner)	MA-012-22010925	1/6/2022	1/24/2022	25,000
DTN Tech	95	Serena Nguyen (CEO)	MA-012-22010924	1/4/2022	1/19/2022	25,000
Boys & Girls Club of Santa Ana	738 (Phase 2)		MA-012-22010878	12/16/2021	12/17/2021	20,000
The Wooden Floor	739 (Phase 2)		MA-012-22010894	12/18/2021	1/6/2022	20,000
Oasis Center International	116	Jin Sung (Executive Director)	MA-012-22010881	12/16/2021	12/20/2021	10,000
Relampago Del Cielo Folklorico Dance Co.	118	Lenora Pena-Sanchez (CEO)	MA-012-22010884	12/17/2021	1/6/2022	10,000
The All American Boys Chorus	117	Aaron Cassaro (CEO)	MA-012-22010883	12/17/2021	1/6/2022	10,000
Open Hands of Hope (Dynamite Book Club)	129	Marta Rodriguez (Director)	MA-012-22010880	12/20/2021	1/6/2022	5,000
						\$ 400,000

³² At the time of the grant, Viet America Society was based in Huntington Beach and Vietnamese American Philharmonics was based in Garden Grove.

Based on our interview of a former District 1 staff member, it is our understanding that staff provided recommendations for certain non-profit organizations based in Santa Ana to receive funds through the District 1 Arts Relief Program. The allocation of grant amounts to be received by the recommended organizations was then determined by Former Supervisor Do. Based on interviews of former District 1 staff and review of email communications, we also determined that certain of the grant recipients were selected by Former Supervisor Do and his former Chief of Staff, Mr. Wangsaporn, including Discovery Cube, Final Arts, Me Viet Nam Productions, PT Group and DTN Tech.³³

IV. Summary of Findings

A summary of Weaver's observations and findings based on our review of the grants awarded through the District 1 Arts Relief Program is provided below.

a. Majority of Grant Recipients Selected at the Discretion of Former Supervisor Do

Based on our review, we determined that the majority of grant funds awarded through the District 1 Arts Relief Program were awarded to businesses selected by Former Supervisor Do, which was facilitated by his former Chief of Staff, Mr. Wangsaporn. Grant recipients appeared to be selected on an ad hoc basis at the discretion of Former Supervisor Do, whereas the other four (4) districts contracted an independent firm to administer the award of grant funds for the Arts Relief Program.³⁴ Detailed findings of specific grant recipients selected by Former Supervisor Do is provided below:

- Of the \$300,000 in grant funds awarded to GGCF as a pass-thru, we determined that \$200,000 was awarded to 2T Media (\$100,000) and Premiere Entertainment Solutions (\$100,000) at the direction of Former Supervisor Do to provide assistance to these businesses. Both 2T Media and Premiere Entertainment Solutions were involved in providing entertainment and event services related to the Tet Festival and Moon Festival organized each year by District 1, as well as other contracts for various media and outreach services for District 1.³⁵ Campaign finance reports indicated that both 2T Media and Premiere Entertainment Solutions contributed the maximum amount to Former Supervisor Do's campaign for State Treasurer in 2022, with contributions of \$8,100 by 2T Media on May 6, 2022 and \$8,100 by Premiere Entertainment Solutions on June 1, 2022.

³³ On December 15, 2021, an OCCR Director emailed Mr. Wangsaporn to inform him that \$75,000 was still available of the \$1 million allocated for the District 1 Arts Relief Program. On December 16, 2021, Mr. Wangsaporn responded and requested for \$25,000 to be allocated to Me Viet Nam Productions and an additional \$25,000 to PT Group. On December 17, 2021, Mr. Wangsaporn sent another email requesting for the final \$25,000 to be allocated to DTN Tech.

³⁴ We determined that the other districts contracted with an independent firm (Charitable Ventures of Orange County and Arts Orange County) to administer the grant awards under the Arts Relief Program, which included requirements for grant recipients based on specific criteria, monitoring of grant awards, and public disclosure of grant recipients and amounts.

³⁵ During our interview of the CEO for 2T Media, we were informed that Former Supervisor Do approached 2T Media about the grant opportunity through the District 1 Arts Relief Program.

- Of the \$300,000 in grant funds awarded to WCOC as a pass-thru, we determined that \$200,000 was awarded to four (4) businesses at the direction of Former Supervisor Do, including Independent Broadcasting Congregation (\$50,000), Saigon Television Corp (\$50,000), Viet America Society (\$50,000) and Vietnamese American Philharmonics (\$50,000).³⁶ Notably, the daughter of Former Supervisor Do was the Executive Director of Viet America Society at that time, and supporting documentation indicated that \$36,000 in grant funds went to Hand-to-Hand Relief Organization to cook meals for the homeless.
- Emails on December 16, 2021 and December 17, 2021 indicated that Mr. Wangsaporn provided three (3) grant recipients to OCCR for the final \$75,000 in funds available under the District 1 Arts Relief Program, which included Me Viet Nam Productions, PT Group, and DTN Tech, with each to receive \$25,000.³⁷ While it is unclear how these recipients were selected, they appeared to have been identified within a day of Mr. Wangsaporn being notified that there was \$75,000 remaining in available grant funds.

a. Due Diligence of Grant Recipients was Limited

For grant funds awarded directly by the County to 14 recipients totaling \$400,000, the grant agreements required certain documentation to be provided to verify the eligibility of the grant recipient to receive the award, including a business license, IRS tax forms, Form W-9, a description of eligible expenses the grant will be used for, as well as a statement from the recipient describing the negative economic impacts due to COVID-19. While our review of supporting documentation indicated that OCCR obtained certain business records from grant recipients such as business licenses, Form W-9s, and Dun & Bradstreet Supplier Qualifier Reports, we were informed by OCCR that District 1 was responsible for due diligence items related to the description of eligible expenses the grant would be used for, as well as the statement of negative economic impact due to COVID-19. We have not identified supporting documentation showing due diligence was performed by District 1 to obtain description of expenditures or statements of negative economic impact.

b. County Monitoring of Expenditures by Grant Recipients was Limited

For grant funds awarded directly by the County to 14 recipients totaling \$400,000, there was no monitoring by the County to ensure that funds were used by the grant recipients in accordance with the allowable grant uses outlined in the grant agreement.³⁸ In lieu of monitoring, the grant agreements required the grant

³⁶ Campaign finance reports indicated that Independent Broadcast Congregation (dba IBC TV) and Michael Nguyen (CEO of Saigon TV) both donated to Former Supervisor Do's campaign for State Treasurer in June 2022, including \$1,000 by IBC TV and \$2,500 by Michael Nguyen.

³⁷ Campaign finance reports indicated that Hao Nhu Le (CEO of Me Vietnam Productions) donated \$1,000 to Former Supervisor Do's campaign for State Treasurer on June 1, 2022.

³⁸ Allowable grant uses were defined in the contract as expenses incurred back to March 3, 2021 used as a response to the negative economic impacts of the COVID-19 public health emergency.

recipients to self-certify that the funds would be used in accordance with the allowable uses outlined in the contract. According to OCCR procurement staff, the contract provision allowing for self-certification for the use of funds in lieu of monitoring by the County was included at the request of District 1 and inconsistent with other grants administered by the County.

For pass-through grants awarded by the County to GGCF and WCOC totaling \$600,000, detail of expenditures by subrecipients was limited to a list of descriptions provided by each subrecipient with narrative explanations, and without supporting documentation. Many of the expenditures were reported as high-level, round-dollar amounts for categories such as rent or payroll, without itemization or support to validate expenditures.

c. Former Supervisor Do Pushed for Faster Disbursement of Grant Funds

WCOC informed Weaver that they were holding back the disbursement of \$50,000 to Saigon TV while they waited to receive additional documentation related to an open item concerning a business license. A representative from WCOC indicated that they had a discussion with Former Supervisor Do about this issue, who requested for WCOC to proceed with disbursing the grant funds as the issued pertained to the County and not the City of Westminster.

We were also informed by OCCR procurement staff that Former Supervisor Do and his Chief of Staff had multiple communications with OCCR requesting for the grant funds to be disbursed as quickly as possible, and expressed frustration with the amount of time needed by OCCR to perform its due diligence and finalize the contracts. Based on our review, it appeared that District 1 submitted to OCCR the names of grant recipients to receive contracts in early December 2021, and all of the funds were disbursed to the grant recipients by the end of January 2022.

d. Pass-Thru Grants Obfuscated County's Visibility into Grant Recipients

While we have not received any explanation as to why District 1 didn't award grants directly to those businesses that received grants as pass-thru awards from GGCF and WCOC (specifically those businesses

that appear to have been selected by Former Supervisor Do), the pass-thru grant awards appeared to obfuscate the County's visibility into the ultimate grant recipients.³⁹

³⁹ Based on interviews conducted, neither GGCF or WCOC received an explanation from District 1 as to why the County didn't directly award the Arts Relief Program grants to those recipients selected by Former Supervisor Do.

C. 360 Clinic - COVID-19 Testing Services

I. Scope of Work

Phase 1 of the forensic audit included the review of Contract No. MA-042-21010037 awarded to 360 Health Plan Inc. (dba "360 Clinic") in July 2020 by the County Health Care Agency ("HCA") for COVID-19 testing services.

II. Work Performed

Weaver performed the following work steps during Phase 1 of the forensic audit as part of our review of the contract awarded to 360 Clinic for COVID-19 testing services.

- Performed background research of the vendor, including a review of information included in the LexisNexis SmartLinx Business Search, as well as online news articles
- Obtained and reviewed procurement documents maintained by HCA, including contracts and amendments, purchase orders, quotes, proposals, requisition forms, invoices, and other documents and disclosures included in the contract files
- Reviewed uncollectible claims reports submitted to HCA by 360 Clinic, as well as supporting documentation (e.g., Explanation of Benefit letters from insurance providers)
- Analyzed payment records associated with invoices submitted by the vendor, including records related to advanced payments issued to 360 Clinic
- Reviewed the memo dated June 6, 2025 from HCA's Chief Compliance Officer summarizing the findings of the investigation conducted by HCA's Office of Compliance regarding the contract with 360 Clinic
- Reviewed email communications between the County and the vendor
- Conducted interviews with individuals involved in procuring and administering the contract within HCA, as well as individuals from the Office of Compliance involved in the internal investigation of the contract with 360 Clinic
- Obtained additional information and documentation from 360 Clinic regarding contract disbursements, including advanced payments by the County and amounts invoiced to the County for uncollectible claims⁴⁰

⁴⁰ Weaver attempted to gather additional information by requesting to interview, Vince Tien, who was the Vice President for 360 Clinic and their primary point of contact for the contract with the County for COVID-19 testing services. Weaver was informed by legal counsel for 360 Clinic that Mr. Tien was no longer employed by 360 Clinic and asked to provide any questions related to contracts with the County to 360 Clinic's legal counsel. Weaver received responses through legal counsel for 360 Clinic for questions related to our review of the contract.

III. Analysis of Contract for COVID-19 Testing Services

a. Vendor Selection Process

The County's contract with 360 Clinic for COVID-19 testing services was procured by HCA as an emergency purchase pursuant to the guidelines approved by the Board in April 2020 for emergency purchases. Based on our review of email communications, it appeared that 360 Clinic's Director of Operations, Vince Tien ("Mr. Tien") submitted a proposal to HCA's Agency Director, Dr. Clayton Chau ("Dr. Chau") on June 24, 2020. According to the proposal, 360 Clinic had previously provided COVID-19 testing services in Arizona since March 2020, and in Southern California since May 2020, combining for over 30,000 tests performed. The proposal from 360 Clinic also indicated that there would be no "zero out of pocket cost" for testing, with claims to be submitted to the patient's private insurance plan (e.g., Blue Shield, Kaiser, etc.) or the Health Resources and Services Administration ("HRSA") for uninsured patients. The initial email from Mr. Tien to Dr. Chau on June 24, 2020 is provided below.⁴¹

Sent: Wednesday, June 24, 2020 5:22 PM
To: Chau, Clayton <CChau@ochca.com>
Cc: Gary Nguyen <gary.nguyen@247cah.com>
Subject: Covid19 Testing Proposal

Hello Dr. Chau,

Thanks for taking the time to review our proposal.

Our organization offers full testing to various healthcare facilities, their employees, and patients at **ZERO** out of pocket cost, pre-qualifications, or restrictions. We're able to achieve this through the Families First Coronavirus Response Act, which specifically prohibits health plans from imposing any cost-sharing measures related to COVID-19 testing.

Our state licensed, and medical board licensed Physicians and Nurses will be on site to administer the sample collections. Our team uses collection tests that has been granted **Emergency Use Authorization by the FDA**, our partner Labcorp comply with CLIA and FDA requirements. Our Physicians will provide tele consult to all patients post collection, all through a secure private platform.

If you have any more questions, please feel free to contact us.

Thank you Dr. Chau.

Sincerely,

Vince Tien,
Director of Operations

⁴¹ On June 27, 2020, Dr. Chau responded to Mr. Tien's initial email: "Hi Vince, Thank you for your email and sorry for the delay in response. However, I am not quite sure what proposal you are talking about. I have not received any other email besides this one. Please resend."

On June 30, 2020, Dr. Chau connected 360 Clinic to HCA's testing lead, Dr. Donna Fleming ("Dr. Fleming"), who met with 360 Clinic later that day to discuss their proposal.⁴² Email communications indicated that the County initially anticipated a partnership with 360 Clinic, the City of Anaheim and OC Fair (testing sites), to be structured as a Memorandum of Understanding, with the expectation that costs for testing were to be incurred through the private insurers or HRSA. On July 10, 2020, HCA submitted Emergency Procurement Request #17, which included a bullet point for "COVID-19 Testing Services," though no additional information was provided.⁴³

Date: July 10, 2020

To: HCA Procurement Services

From: Anna Peters, Director, Administrative Services

Subject: Emergency Procurement Request #17 - COVID-19

On February 26, 2020, the Orange County Board of Supervisors declared a local emergency and County Health Officer Dr. Nichole Quick declared a local health emergency as part of broader preparedness efforts related to novel coronavirus, or COVID-19. In response to the COVID-19 virus outbreak, the County of Orange has an urgent request to make emergency purchases related to Novel Coronavirus. These purchases include various professional services, capital assets and commodities such as:

- Food and refreshments for staff working at the Agency Operations Center (AOC)
- Community Programming and Community Response to COVID-19
- COVID-19 24 Hour Home Care Services
- COVID-19 Testing Services

Based on our interview of Dr. Chau, several physicians and laboratories contacted him about providing COVID-19 testing services for the County after he made public statements to the Board about plans for opening a mass testing site for the public. Dr. Chau indicated that he had discussions with other potential testing providers (e.g., physician-owned labs) about providing COVID-19 testing services for the County but they did not have the capacity to scale testing operations to the level required by the County. Dr. Chau also

⁴² On June 30, 2020, Dr. Chau sent the following email to Mr. Tien: "Thank you for your interest in working with the County. I am introducing you to Dr. Fleming who is the lead in all testing for the Health Care Agency. Please connect with her to discuss your proposal."

⁴³ Beginning in March 2020 at the outset of the COVID-19 pandemic, HCA issued weekly emergency procurement requests to HCA Procurement Services with a bulleted list of emergency purchases "necessary to accelerate the County's ability to respond quickly and effectively to the COVID-19 virus outbreak."

indicated that he met with 360 Clinic and made the determination that they had the capacity to meet the County's testing needs, and had sufficient experience based on their COVID-19 testing experience in Arizona and Southern California.

b. Contract Award

On July 10, 2020, the County executed a contract with 360 Clinic to provide COVID-19 testing services (MA-042-21010037) funded through the CARES Act.⁴⁴ Specifically, 360 Clinic was contracted to provide Federal Drug Administration (FDA) authorizing testing to Public Health priority populations utilizing a high-volume expandable drive-through model. The contract stipulated that residents will not have out-of-pocket expenses, but needed to provide insurance or identification to facilitate reimbursements by insurers or HRSA for uninsured patients. A summary of relevant contract provisions is outlined in the table below.

Contract Section	Contract Detail
Scope of Services	COVID-19 Testing Services
Funding Sources	Coronavirus Aid, Relief, and Economic Security (CARES) Act (H.R. 748)
Contract Execution	July 10, 2020
Term of Contract	August 6, 2020 – December 31, 2020
Contract Administrator	Brittany Davis (HCA, Procurement and Contract Services)
Compensation	Advance payments not-to-exceed \$5,000,000 (to be reimbursed back to the County within 90 days of the advance payment) Advance payments based on a rate of \$23.50 multiplied by the anticipated testing volume for the coming 30-day period
Contractor Responsibilities	Contractor shall be responsible for overall coordination, and all aspects of operations related to testing including, but not limited to, online registration and scheduling, onsite communication with patients, specimen collection and handling, coordination with labs for processing and electronic reporting, provision of results and care instructions to all patients, and all related administration and financing.
Services to be Provided ⁴⁵	- Contractor will provide FDA-authorized PCR testing using a County-approved lab and specimen collection method. Antigen or antibody testing, or other services such as vaccination, may be added upon approval of the County. - Testing will be targeted to County-defined priority populations based upon guidance from the California Department of Public Health and modification by Orange County Health Care Agency Public Health. - No individuals will be charged out-of-pocket costs – insurance and federal reimbursements for uninsured people will be the revenue streams funding operations.

⁴⁴ The contract was federally funded under the CARES Act through the U.S. Department of Health and Human Services.

⁴⁵ The complete list of services to be provided by 360 Clinic is detailed in Attachment A of the contract.

c. Contract Amendments

Subsequent to the execution of the original contract in July 2020, the contract with 360 Clinic was amended three (3) times during the September 2020 – December 2020 time period. A summary of amendments to the County's contract with 360 Clinic for COVID-19 testing services is provided in the table below.

Amendment	Date	Summary of Amendment
Amendment 1	9/16/2020	- Amended terms for advance payments by the County to increase the advance payment amount from \$23.50 to \$50.00 for each anticipated test for the coming 30-day period - Added specific repayment terms for repayment for July and August advances to be made to the County no later than December 1, 2020 - Remove requirement for 360 Clinic to provide a daily report of the number of tests conducted and weekly summary of tests conducted and positive results received for the week and cumulatively for each site
Amendment 2	10/19/2020	- Contract end date revised to December 30, 2020 to be consistent with CARES Act Funding guidance (revised from December 31, 2020) - Added a provision requiring 360 Clinic to bill all available insurance plans, HRSA, and any other third-party responsible for payment including, but not limited to, employers, for payment for the COVID-19 testing services requested herein, to the greatest extent possible. Contractor agrees that payments received from third-parties shall be considered payment in full for testing services required herein, and will not charge any copayment to clients, and absolves County of any and all financial responsibility except as detailed below - Added a provision that the County's payment of uncompensated COVID-19 testing services is limited to the following: - Testing requested by the County without third-party information and/or authorized to be billed to "client" - Claims legally denied by insurers or HRSA for testing ordered by County - Claims legally denied by insurers or HRSA for testing ordered by providers partnering with the County at designated test sites. This only applies to testing provided at test sites and dates specifically authorized by the County in writing. - Added a provision requiring 360 Clinic to provide a report of claim data to the County on a monthly basis. The County agrees to work with the Contractor in good faith, and to assist the Contractor in addressing and resolving any claim related issues with payers, including but not limited to commercial payers, government payers, and Independent Practice Association payers. - Added a provision that for uncompensated COVID-19 testing services, including denied claims, 360 Clinic agrees to accept a maximum rate of \$50 per test for COVID-19 RT-PCR Testing.
Amendment 3	12/24/2020	Extended the contract term for six (6) months from December 30, 2020 to June 30, 2021.

d. Weekly Testing Reports Submitted by 360 Clinic

Our review of the County's contract with 360 Clinic for COVID-19 testing services included the review of weekly reports submitted to the County by 360 Clinic, which detailed the number of tests conducted and positive test results received each week for each testing site. Based on our analysis of weekly testing reports, we determined that 360 Clinic reported to have performed over 300,000 COVID-19 tests during the July 2020 – April 2021 time period, as summarized in the table below.

Summary of Weekly Testing Reports Submitted by 360 Clinic			
# of Tests by Week		# of Tests by Testing Site	
Weekly Period	# of Tests	Testing Site	# of Tests
Prior to 11/9/2020*	32,663	OC Fairgrounds	137,115
11/9/2020 - 11/15/2020	3,925	Anaheim Convention Center	112,745
11/16/2020 - 11/22/2020	6,542	Anaheim City Hall	10,800
11/23/2020 - 11/29/2020	6,848	Westminster City Hall	8,971
11/30/2020 - 12/6/2020	13,613	Santiago Canyon	6,007
12/7/2020 - 12/13/2020	19,357	Brookhurst Community Center	4,882
12/14/2020 - 12/20/2020	24,954	East Anaheim Gymnasium	4,263
12/21/2020 - 12/27/2020	21,008	Fountain Valley Sports Park	3,223
12/28/2020 - 1/3/2021	23,995	Buena Park Senior Center	3,069
1/4/2021 - 1/10/2021	33,034	Laguna Woods City Hall	2,901
1/11/2021 - 1/17/2021	26,882	Garden Grove Magnolia Park	2,773
1/18/2021 - 1/24/2021	20,424	Garden Grove H. Louis Lake Senior Center	2,343
1/25/2021 - 1/31/2021	14,133	Costa Mesa Senior Center	1,495
2/1/2021 - 2/7/2021	11,044	Stanton Parking Lot	979
2/8/2021 - 2/14/2021	8,214	Patrick Henry ES	7
2/15/2021 - 2/21/2021	6,528	Miraloma	6
2/22/2021 - 2/28/2021	3,750		
3/1/2021 - 3/7/2021	6,220		
3/8/2021 - 3/14/2021	3,689		
3/15/2021 - 3/21/2021	3,227		
3/22/2021 - 3/28/2021	3,573		
3/29/2021 - 4/4/2021	2,937		
4/5/2021 - 4/11/2021	2,639		
4/12/2021 - 4/18/2021	2,380		
Total	301,579	Total	301,579

* Weaver did not identify weekly test reports prior to the week of 11/9/2020.

e. Uncollectible Claims Reports

Beginning in October 2020 and as a result of provisions incorporated into the contract by Amendment No. 2 executed on October 19, 2020, 360 Clinic provided reports to the County each month containing a list of uncollectible claims that would be invoiced to the County for a fee of \$50 per test (referred to in this Report as "Uncollectible Claims Reports"). Based on our analysis of Uncollectible Claims Reports, we determined that 360 Clinic invoiced the County for 68,935 COVID-19 tests totaling \$3,446,750 (\$50 per test). The 68,935 tests included in the Uncollectible Claims Reports represented COVID-19 tests where 360 Clinic was purportedly unable to collect payment through private insurance or HRSA (i.e., claims were purportedly denied).

f. Net Payments to 360 Clinic

Based on our analysis of County payment records, we determined that the County issued advanced payments to 360 Clinic totaling \$4,013,734, which were to be reimbursed back to the County under the terms of the contract. A summary of payments by the County to 360 Clinic (net of reimbursements back to the County for advance payments) is provided in the table below.

Summary of Payments to 360 Clinic for COVID-19 Testing Services			
	No. of Tests	Price per Test	Amount
Advance Payments by the County			
For 7/15/2020 - 9/15/2020 (\$23.50 per Test)	61,861	\$23.50	\$ 1,453,734
For 9/15/2020 - 11/24/2020 (\$50 per Test)	51,200	\$50.00	2,560,000
Total Advance Payments	113,061		\$ 4,013,734
Less Reimbursements to County by 360 Clinic*			\$ (4,013,734)
Payments to 360 Clinic for Uncollectible Claims	68,935	\$50.00	\$ 3,446,750
Net Payments by County to 360 Clinic			\$ 3,446,750
<i>* Reimbursements for advances to be repaid to the County by 360 Clinic were offset against amounts purportedly owed to 360 Clinic for Uncollectible Claims.</i>			

IV. Summary of Findings

A summary of Weaver's observations and findings based on our review of the contract awarded to 360 Clinic for COVID-19 testing services is provided below.

a. Uncollectible Claims Submitted by 360 Clinic Totaled \$3,446,750

When the County entered into the contract with 360 Clinic in July 2020, the expectation was for 360 Clinic to collect fees for COVID-19 testing services through private insurance plans, or through HRSA for uninsured patients, with the County providing advanced funding for upcoming tests to be reimbursed back to the County within 90 days. However, 360 Clinic ultimately invoiced the County for 68,935 COVID-19 tests totaling \$3,446,750 (\$50/test), detailed in the Uncollectible Claims Reports submitted by 360 Clinic. The 68,935 Uncollectible Claims submitted by 360 Clinic represented 23% of the total COVID-19 tests performed by 360 Clinic.

In an email dated May 13, 2021, 360 Clinic provided the following response to the County as an explanation for why COVID-19 testing services were not covered by private insurance plans: *"COVID should be covered but many patients are no longer eligible (not covered). Patients also have primary or secondary plans and these services maybe under the plan not reported to us. We do not have the ability to verify insurance or check eligibility upfront, as the lab owns the registration platform."*⁴⁶

b. County Had Concerns Regarding Uncollectible Claims Submitted by 360 Clinic

Based on our review of email communications related to the County's contract with 360 Clinic, in May 2021 HCA expressed concerns internally regarding the volume of Uncollectible Claims being submitted by 360 Clinic for payment. Email communications also indicated that HCA had concerns related to an investigation being conducted by Blue Shield into 360 Clinic's billing practices, as well as whether 360 Clinic was fulfilling their contractual obligation to obtain reimbursement through the private insurance providers and then HRSA before seeking payment from the County. On July 16, 2021, a Senior Deputy from the Office of County Counsel emailed HCA stating that the County needed to *"review the contract with 360 [Clinic] and assess/determine whether they are in compliance with their contractual terms."* On July 20, 2021, HCA emailed 360 Clinic and requested copies of all letters of explanation or similar documentation directly from

⁴⁶ During our interview of Dr. Chau, he indicated that there was speculation that the high volume of patients who did not provide insurance information for COVID-19 testing was driven in part by residents from other counties that were not offering mass testing to the public.

the payors as to why claims were denied for all claims included in the Uncollectible Claims Reports submitted by 360 Clinic.⁴⁷ Detail of our review of email communications related to concerns expressed by HCA related to the contract with 360 Clinic is provided in **Appendix D**.

c. Weaver Analysis of Uncollectible Claims Reports

Weaver performed an analysis of the Uncollectible Claims Reports submitted to the County by 360 Clinic, which included information for each of the 68,935 Uncollectible Claims, including patient name, date of service (i.e., test date), and insurance provider, among other information. Based on our analysis, we identified 4,180 potential duplicate claims (i.e., same patient name and date of service), including instances with as many as 4 claims with the same patient name and date of service. A summary of our analysis is provided in the table below.

Weaver Analysis of Uncollectible Claims Reports - Potential Duplicate Claims			
	# of Claims	# of Potential Duplicate Claims	Potential Duplicate Claims (\$)
Instances with Same Patient Name and Date of Service Listed 2 Times	4,072	2,036	\$ 101,800
Instances with Same Patient Name and Date of Service Listed 3 Times	96	64	3,200
Instances with Same Patient Name and Date of Service Listed 4 Times	12	8	400
Total	4,180	2,108	\$ 105,400

In our review of Uncollectible Claims Reports and supporting documentation submitted to the County by 360 Clinic, Weaver identified additional issues as outlined below:

- Weaver only identified supporting documentation for denied claims, such as Explanation of Benefit (EOB) letters, for approximately 13,000 of the nearly 69,000 Uncollectible Claims submitted to the County by 360 Clinic. Based on our review of email communications and information received through 360 Clinic, it is our understanding that the County did not require 360 Clinic to provide EOB letters until they were requested by the County in July 2021 for the remaining 16,000 uncollectible claims.
- Weaver identified EOB letters that appeared to show payments made by the insurance provider (e.g., Blue Shield) to independent clinical providers such as MD24 CA, Inc. (later renamed SIP DC CA, Inc.). According to information provided by legal counsel for 360 Clinic, it is our understanding that 360 Clinic operated solely as a Management Services Organization

⁴⁷ Email communications between HCA and 360 Clinic indicated that a secure portal was set up and supporting documentation was uploaded by 360 Clinic on August 12, 2021, in response to the request from HCA.

(MSO) and did not provide the testing services, which were performed by independent clinical providers.⁴⁸ Assuming that the independent clinical providers (i.e., SIP DC CA, Inc.) received payment, or even partial payment, from the insurance provider, it is our understanding that 360 Clinic was not permitted to also invoice the County as an Uncollectible Claim under the terms of the contract.⁴⁹

- Weaver identified a number of EOB letters and other letters of explanation for denied claims by the insurer that appeared to indicate that the claims could be resubmitted with additional information (e.g., denied because Medi-Cal certification required or to resubmit claim with a copy of W-9). While legal counsel for 360 Clinic indicated that the billing vendor would take appropriate steps to resubmit claims with the required documentation, it is unclear from the information available for our review whether the appropriate follow-up actions occurred to remedy these issues and resubmit claims to the insurance provider prior to invoicing the County.
- Weaver also identified EOB letters indicating certain claims were denied by the insurer because the claim had been paid in a previous payment, or was duplicative of another claim, or the service was not allowable for reimbursement, among others. While additional review on a claim-by-claim basis would be required to quantify the extent of such denied claims, it is questionable at best as to whether these denied claims should have been invoiced to the County.

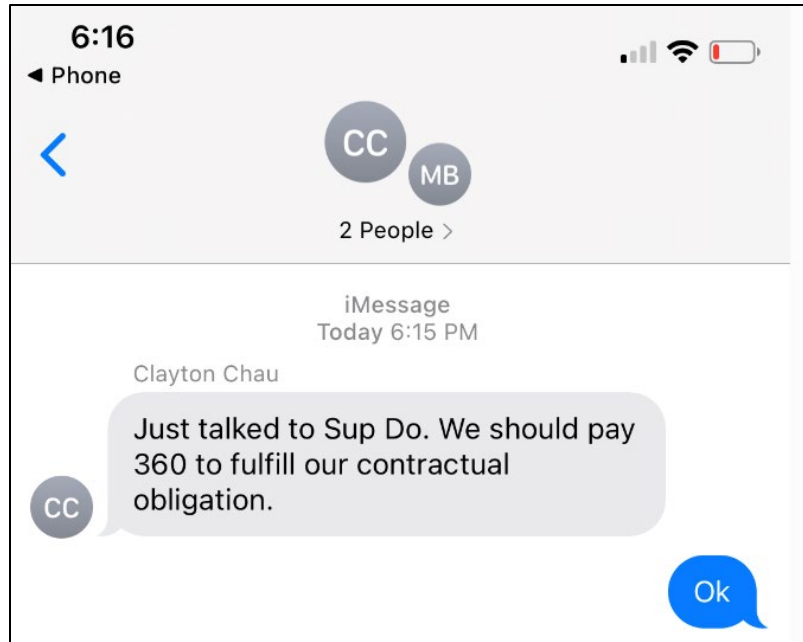
During our interview of Dr. Chau, he indicated that the high volume of Uncollectible Claims was primarily attributed to the County not having its own medical billing system to submit or verify claims. According to Dr. Chau, the County and HCA did not have the systems and infrastructure to effectively bill, monitor and collect on claims through insurance providers and HRSA.

d. Former Supervisor Do Authorized HCA to Issue Payment to 360 Clinic

As of October 2021, 360 Clinic was seeking payment from the County for the remaining balance of Uncollectible Claims invoiced by 360 Clinic. During this time, the County was in the process of reviewing the Uncollectible Claims Reports and supporting documentation (i.e., EOB letters) submitted by 360 Clinic. On October 19, 2021, HCA's Agency Director, Dr. Chau, sent a text message to HCA's Deputy Agency Director, Dr. Bredehoft, which indicated that based on his discussion with Former Supervisor Do, HCA should pay 360 Clinic *"to fulfill our contractual obligation."*

⁴⁸ According to information provided by legal counsel for 360 Clinic, 360 Clinic did not provide medical care, employ physicians or licensed clinicians, did not perform lab testing, and did not submit claims to HRSA, Medicare, Medi-Cal, or any private insurers.

⁴⁹ Amendment 2 to the County's contract with 360 Clinic stated the following: *"Contractor agrees that payments received from third-parties shall be considered payment in full for testing services required herein, and will not charge any copayment to clients, and absolves County of any and all financial responsibility except as detailed in paragraph L.i – L.iii."*



Based on the authorization given to Dr. Chau by Former Supervisor Do, the County paid \$814,650 to 360 Clinic for the remaining Uncollectible Claims, which was disbursed by the County on November 22, 2021. According to Dr. Chau, he approached Former Supervisor Do to request authorization to pay the invoice as he was one (1) of two (2) Board Supervisors appointed to the Board's COVID-19 Ad Hoc Committee.⁵⁰ Dr. Chau also indicated that he approached Former Supervisor Do because of concerns over a potential lawsuit and to avoid interest being charged to the County by 360 Clinic if the County didn't pay the invoice, which he said was how businesses operated in the healthcare industry.

⁵⁰ Former Supervisor Do and Supervisor Chaffee led the County's COVID-19 Ad Hoc Committee.

D. Abound Food Care – Emergency Food/Water Storage Program

I. Scope of Work

Phase 1 of the forensic audit included the review of Contract No. MA-012-22011548 awarded to Abound Food Care in June 2022 by OC Community Resources ("OCCR") for services provided to the County for emergency food and water storage, with costs not-to-exceed \$2,000,000.

II. Work Performed

Weaver performed the following work steps during Phase 1 of the forensic audit as part of our review of the contract awarded to Abound Food Care.

- Performed background research of the vendor, including a review of information included in the LexisNexis SmartLinux Business Search, as well as online news articles
- Obtained and reviewed procurement documents maintained by OCCR, including contracts and amendments, purchase orders, quotes, proposals, requisition forms, invoices, and other documents and disclosures included in the contract files
- Reviewed expenditure reports submitted to the County by Abound Food Care, which detailed payments to subcontractors and other expenditures associated with the grant program
- Analyzed payment records associated with invoices submitted by the vendor
- Reviewed email communications between the County and the vendor
- Conducted interviews with Abound Food Care's CEO, Mike Learakos, and reviewed documentation provided to Weaver by Abound Food Care

III. Analysis of Contract for Emergency Food and Water Storage Program

a. Background

On September 28, 2021, the Board authorized the allocation of \$3 million in ARPA funds to the OC Hunger Alliance for the purchase of emergency food to address immediate needs related to COVID-19. On the same date, the Board also authorized the allocation of an additional \$2 million in ARPA funds to the OC Hunger Alliance for the purchase of food and water storage equipment to aid in the event of a disaster or emergency, which was contingent upon approval of an emergency preparedness plan from the OC Hunger Alliance.

On June 28, 2022, the Board approved a subsequent authorization to approve the issuance of a \$2 million grant to Abound Food Care, as a member of the OC Hunger Alliance, from the County's allocation of ARPA

funding for the purchase of food and water storage equipment to aid in the event of a disaster or emergency, consistent with the prior approval from the Board on September 28, 2021.

b. Contract Award

Following approval from the Board, on June 28, 2022 the County executed a subrecipient agreement with Abound Food Care to provide emergency food and water storage services (MA-012-22011548) funded through ARPA.⁵¹ A summary of relevant contract provisions is outlined in the table below.

Contract Section	Contract Detail
Scope of Services	Emergency Food and Water Storage
Funding Sources	ARPA - Coronavirus State and Local Fiscal Recovery Funds
Contract Execution	June 28, 2022
Term of Contract	June 28, 2022 – June 30, 2023
Contract Administrator	Dylan Wright (OCCR, Director)
Compensation	The County shall pay Subrecipient a grant amount of \$2,000,000 upon the full execution of this Agreement and upon the receipt and approval by the County Executive Officer of an Emergency Preparedness Plan from Subrecipient on behalf of the OC Hunger Alliance which is comprised of Abound Food Care, the Second Harvest Food Bank and the Community Action Partnership of Orange County/Orange County Food Bank.
Indirect Cost Rate	10% to be retained by Abound Food Care for administering the grant program
Use of Grant Amount	Subrecipient shall use up to \$2 million of the grant amount provided under this agreement to purchase food and water storage equipment (Units), acquire necessary supplies for recovery kitchens, and produce meals for storage in Units in coordination with food bank resources.
Reports	- Quarterly Report. Provided 30 days following the end of the fiscal quarter (January 30, April 30, July 30, October 30), Subrecipient shall provide a report to the County that shall: (1) identify the Eligible Expenses paid from the grant amount; (2) demonstrate how Subrecipient used the grant amount consistent with the use requirements of Paragraph 2; and (3) identify the balance of the grant amount that Subrecipient has not spent. - Final Report. Upon the earlier of Subrecipient's expenditure of the balance of the grant amount or July 30, 2023 Subrecipient shall provide a report to the County that shall: (1) identify the Eligible Expenses paid from the grant amount; (2) demonstrate how Subrecipient used the grant amount consistent with the use requirements of Paragraph 2; and (3) identify the balance of the grant amount that Subrecipient has not spent, if any.

c. Strategic Emergency Preparedness Plan

Weaver performed a review of the Strategic Emergency Preparedness Plan ("Strategic Plan") submitted to the County by Abound Food Care, which was required prior to receiving the \$2 million grant under the

⁵¹ The contract was federally funded under ARPA through the U.S. Treasury Department.

terms of the contract. The Strategic Plan prepared by Abound Food Care indicated that cold storage containers using solar power would be placed throughout the County, which would be stocked with ready-to-eat or thaw-and-eat meals prepared at local food recovery kitchens, to be distributed to feed members of the community in the event of a disaster.⁵² For preparation of emergency meals to be stored in the cold storage containers, Abound Food Care planned to leverage its existing network of local kitchens, which included Orange Coast College Restaurant Management Program, Monkey Business Café, and the California Culinary Coalition. Abound Food Care also intended to utilize Perfume River Restaurant and Lounge (“Perfume River Restaurant”) to prepare emergency meals to ensure that cultural considerations were met, as outlined in their Strategic Plan.⁵³ The estimated price range for the preparation of meals outlined in the Strategic Plan was \$10-\$13 per meal. The estimated budget included in the Strategic Plan submitted by Abound Food Care is provided below.

Estimated Budget

Following are approximate expenses by category. As market is rapidly changing some changes in allocations may be required but the total budget will remain the same.

Cost Categories	Budgeted Costs
Equipment ⁽¹⁾	\$800,000
Food Production Supplies & Materials ⁽²⁾	\$200,000
Food/M meal Production ⁽³⁾	\$640,000
Logistics ⁽⁴⁾	\$360,000
Total Budgeted Costs ⁽⁵⁾	\$2,000,000

d. Analysis of Quarterly Reports and Contract Expenditures for Subcontractors

Weaver performed an analysis of the quarterly reports submitted to the County by Abound Food Care, which provided detail of expenditures under the grant program, as required under the contract’s reporting

⁵² The Strategic Plan indicated that unused meals would be rotated out of storage containers after 8-10 months, and delivered to local nonprofits to community members dealing with food insecurity.

⁵³ Perfume River Restaurant was located in the Asian Garden Mall in Westminster, offering meals inspired by Vietnamese cuisine.

requirements. A summary of Weaver's analysis of expenditures reported to the County by Abound Food Care is provided in the table below.

Abound Food Care (MA-012-22011548) - Weaver Analysis of Expenditures and Payments to Subcontractors		
Expenditure / Subcontractor	Description	Amount
Radiant Innovation LLC	Purchase of 5 freezer units	\$ 632,949
Perfume River Restaurant	Emergency Meals - Preparation of 27,712 Meals at \$10/Meal	277,120
Indirect Costs	10% of total costs retained by Abound Food Care for administering the program (pursuant to agreement)	180,624
Fresca's Recovery Kitchen	Emergency Meals - Preparation of 16,955 Meals at \$8/Meal and 21 Meals at \$28.60/Meal	136,241
Monkey Business Café	Emergency Meals - Preparation of 10,725 Meals at \$8/Meal	85,800
Fieldsource Food Systems, Inc.	Emergency Meals Production, Protein.	84,084
California Culinary Coalition	Emergency Meals - Preparation of 8,192 Meals at \$5/Meal and 5,132 Meals at \$8/Meal	82,016
Ben's Asphalt & Maintenance Co., Inc.	Concrete Installation at La Habra site, San Clemente site and Santa Ana site and Fencing Installation at La Habra site	77,518
ConGlobal Industries LLC	Purchase of 2 freezer containers	61,048
TJM, Inc.	Emergency Meals - Preparation of 4,507 Meals at \$9/Meal; Warehouse rent; Meal transportation; Logistic; Reimbursement for zebra printer and cooking equipment	53,787
Orange Coast College Kitchen	Emergency Meals - Preparation of 8,230 Meals at \$5/Meal; Emergency Meal Cold Storage	41,720
Pacific Paper & Plastics Inc.	Emergency Meals Production Supplies	40,731
Brixton Electrical Design	Santiago Container Installation	35,650
Anthony Martinez	2022 and 2023 Direct Labor for Logistics Coordinator	27,462
Penske Truck Leasing	Logistics, Van Lease	23,006
Salcoelectric	Materials and labor for CGI, General and Propane; Remaining Brixton balance	19,458
Swift Produce	Logistics & Emergency Meal Cold Storage; Emergency Meal Product, Produce; Pick-up and Delivery for Emergency Meal Product; Transportation Cost for Emergency Meal Pallets	19,339
Timothy Surridge	Consultant Fees and Invoicing	16,250
Nationwide Generators	2 Generators and 1 AMP Transfer Switch	15,386
Pacific Networking Engineering & Consulting, LLC	Professional Services and Project Management	14,000
Allen Matkins Leck Gamble Mallory & Natsis LLP	Solar Powered Unit Contract Review; Agreement Review and Revisions	10,935
Cundiff Steel Fabricating & Erecting	2 Security Panel Doors for Units	10,000
Other Subcontractors / Merchants	Combined total for 38 other subcontractors and merchants that received less than \$10,000	54,877
		\$ 2,000,000

IV. Summary of Findings

A summary of Weaver's observations and findings based on our review of the contract awarded to Abound Food Care for emergency food and water storage is provided below.

a. Perfume River Restaurant Received Over \$275,000 for Meal Preparation

Based on our review of expenditures for the grant program submitted by Abound Food Care, Perfume River Restaurant received \$277,120 from Abound Food Care for emergency food preparation, which was more than the other kitchens that prepared meals under the program. Based on our interview of Abound Food Care, it is our understanding that Perfume River Restaurant was the only kitchen focused on preparing Vietnamese-inspired meals, to meet the program objectives of providing culturally appropriate food. While the cost for meals prepared by Perfume River Restaurant of \$10/meal was higher than the costs for other kitchens that prepared meals under the program, Abound Food Care indicated that other kitchens had lower cost structures through the use of volunteers, as well as their experience preparing emergency meals in bulk.

b. Former Supervisor Do Recommended Perfume River Restaurant to Abound Food Care

During our interview of Abound Food Care's CEO, Mr. Learakos, it was indicated that Abound Food Care met with Former Supervisor Do and Peter Pham regarding the Emergency Food Preparedness Plan, prior to the contract being approved by the County. It is our understanding that during one of the meetings, Former Supervisor Do inquired about Abound Food Care's plan to provide culturally appropriate food. Mr. Learakos indicated that Abound Food Care had not identified a kitchen to prepare culturally appropriate food at that time, and Former Supervisor Do recommended that Abound Food Care consider Perfume River Restaurant to provide culturally appropriate meals to service the Asian community as they were a *"meal provider that did a great job for the County during COVID."* Mr. Learakos stated that Former Supervisor Do did not require Abound Food Care to use Perfume River Restaurant as part of the program, but rather it was presented as a recommendation for consideration. We were also informed by Mr. Learakos that Abound Food Care conducted its own due diligence of Perfume River Restaurant before including them in the Strategic Plan for preparation of emergency meals, which included a walk-through of their kitchen and meetings with management and kitchen staff to ensure they could deliver the meals required under the program.

Mr. Learakos indicated that Abound Food Care was not aware of any affiliations between Former Supervisor Do and Perfume River Restaurant at that time, including any affiliations between Aloha Financial Investment

(the parent company of Perfume River Restaurant) and Viet America Society, which was owned by Peter Pham and where Former Supervisor Do's daughter was employed as the Executive Director.

c. Verification of Meals Prepared by Subcontractors

Abound Food Care provided Weaver with subcontract agreements with each of the local kitchens and restaurants paid by Abound Food Care to prepare emergency meals under the contract with the County, including the subcontract agreement with Perfume River Restaurant. Abound Food Care also provided Weaver with an inventory of meals transferred to pallets to be placed into the storage containers. Based on Weaver's analysis of the information provided by Abound Food Care, we confirmed that all meals paid for with grant funds awarded by the County were ultimately prepared and placed into storage.

E. DTN Tech - Nutrition Gap Program Services

I. Scope of Work

Phase 1 of the forensic audit included the review of Contract No. MA-012-21010160 awarded to DTN Tech in August 2020 by OC Community Resources ("OCCR") for services provided to District 2 under the Nutrition Gap Program ("NGP"), with costs not-to-exceed \$1,200,000.

II. Work Performed

Weaver performed the following work steps during Phase 1 of the forensic audit as part of our review of the contract awarded to DTN Tech for NGP services.

- Performed background research of the vendor, including a review of information included in the LexisNexis SmartLinux Business Search, as well as online news articles
- Obtained and reviewed procurement documents maintained by OCCR, including contracts and amendments, purchase orders, quotes, proposals, requisition forms, invoices, and other documents and disclosures included in the contract files
- Reviewed program records submitted by DTN Tech, including documentation for individuals enrolled in the program and meals served under the contract
- Analyzed payment records associated with invoices submitted by the vendor
- Reviewed email communications between the County and the vendor
- Conducted interviews with DTN Tech's CEO, Serena Nguyen, and COO, David Nguyen, as well as individuals involved in procuring and administering the contract within OCCR

III. Analysis of Contract Awarded to DTN Tech for NGP Services

a. Vendor Selection

The contract for NGP services was awarded to DTN Tech as an emergency purchase pursuant to the resolution for Emergency Contracting Authority (COVID-19) approved by the Board in April 2020. On August 6, 2020, a Director from OCCR's Office on Aging and Veteran Services issued an Emergency Justification Memo to the County Procurement Office to award a contract to DTN Tech for NGP services using monies from the County's CARES Act funds to support the provision of meals to the impacted service population.⁵⁴ The County did not undergo a competitive bidding process prior to the contract award, which was not

⁵⁴ The Nutrition Gap Program was approved by the Board on June 2, 2020, as a supplemental support program for the most vulnerable population impacted by the COVID-19 pandemic. The program is designed to address food insecurity challenges caused by COVID-19 for seniors and persons with disabilities.

required based on the emergency contracting authority approved by the Board for services related to COVID-19.⁵⁵ The justification included in the Emergency Justification Memo is provided below.

SUBJECT: Emergency Justification Memo Emergency Project Name: Nutrition Gap Program Job Number: CA212 Date Procurement Notified: July 27, 2020 Contract #: MA-012-21010160 Vendor Name: DTNTech Service/Commodity/Capital Asset/Human Services Description: Human Services - The Nutrition Gap Program (hereafter NGP) funding provides additional monies from the County's CARES Act funds to support the provision of meals to the impacted service population as determined by individual County districts during the COVID-19 pandemic. The NGP is expected to be in place until December 30, 2020 or as determined by the County. Justification: The NGP will help bridge the gap in nutrition services for specific populations impacted by COVID-19. The impacted populations include: older adults (age 60 and over) who are not eligible for other nutrition services, people with disabilities (age 59 and under), and other demographics, as determined by each district. Estimated Dollar Amount: \$1,000,000	JULIE GULLMAN COUNTY LIBRARIAN OC PUBLIC LIBRARIES
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b. Original Contract with DTN Tech (Executed in August 2020)

On August 6, 2020, the County executed a contract with DTN Tech to provide services as a Subrecipient under the County's Nutrition Gap Program funded through the CARES Act.⁵⁶ A summary of relevant contract provisions is outlined in the table below.

Contract Section	Contract Detail
Scope of Services	Nutrition Gap Program Services
Funding Sources	Coronavirus Aid, Relief, and Economic Security (CARES) Act (H.R. 748)
Contract Execution	August 6, 2020
Term of Contract	August 6, 2020 – November 30, 2020
Contract Administrator	Ericka Danczak, Director (OCCR, Office of Aging)
Compensation	Up to \$1,000,000
Indirect Costs	Maximum reimbursement allowable is 10%

⁵⁵ The emergency contracting authority also stipulated that no further sole source justification was required for contracts or amendments entered into under the resolution approved by the Board in April 2020.

⁵⁶ The contract was federally funded under the CARES Act through the U.S. Department of Health and Human Services.

Contract Section	Contract Detail
Subrecipient Responsibilities	• Subrecipient shall provide NGP services to eligible participants who reside within District 2 • Subrecipient shall screen all participants for NGP eligibility, explain program services, enroll all eligible participants, and assist all enrolled participants in learning how to access the meal services. Subrecipient may subcontract to a call center to meet excess demand. Subrecipient will ensure clients are not currently receiving or qualify for any other County meal subsidy program before enrolling them in NGP. • Subrecipient must have a dedicated phone line for all NGP calls, participant intake, and registration. • Meals must be delivered to a pre-determined pick up site. • Subrecipient is responsible for conducting outreach and disseminating program information to the targeted population. Subrecipient must conform with all local, state and federal mass mailing rules. • Subrecipient shall be responsible for collecting number of meals requested from program participants on a weekly basis, at a minimum. • Subrecipient shall be responsible for scheduling meal deliveries to program participants. Meal deliveries shall be scheduled no less than 3 times per week. • Meals are restricted to dinner only and are priced at \$22 per serving. • Subrecipient can subcontract services under this contract to other companies however all sub-contractors must be approved in advance by the County. • Subrecipient must only use restaurants located within the Second District to serve meals under this Contract. Any restaurant located within a city split between two separate districts can provide services under this Contract. Second District must be one of the two districts that has jurisdiction over the city in question. • Subrecipient shall provide complete and accurate records to the Office of Aging detailing the number of participants and meals served for reimbursement. • Subrecipient shall not be eligible for reimbursement on meals that cannot be served to participants for any reason.
Reporting Requirements	• Subrecipient will be required to submit records, statistical information, financial reports, and program information as required by the Office of Aging • Data shall be collected by Subrecipient every time a service is delivered to a registered client. Data shall be reported to the Office of Aging monthly, or as designated by Administrator • Subrecipient is required to submit to the County other records, statistical information, financial reports, invoices, and program information in electronic or paper format by the 10th of every month unless otherwise authorized by Administrator
Annual Audit	Subrecipient shall arrange for an independent audit to be performed by a Certified Public Accountant, for funds received from County, in accordance with Audit Requirements detailed in an attachment to the contract.

Contract Section	Contract Detail
Final Financial Statement	Final financial statement. Within thirty (30) days after termination of this Contract, Subrecipient shall submit to Administrator a final financial statement detailing all program expenditures and all income received during the term of this Contract or include such a final financial statement with Subrecipient's final invoice and substantiating reports.

c. Contract Amendments

Subsequent to the execution of the original contract in August 2020, the contract with DTN Tech was amended four (4) times during the September 2020 – January 2021 time period. The contract amendments increased the contract amount not-to-exceed from \$1,000,000 to \$1,200,000, extended the contract term from November 30, 2020 to January 25, 2021, as well as modified the requirement for DTN Tech to be responsible for delivering meals to program participants, which was amended such that meals were to be picked up by program participants from 1 of 3 pre-determined locations.⁵⁷ A summary of amendments to the County's contract with DNT Tech for NGP services is provided in the table below.

Amendment	Date	Summary of Amendment
Amendment 1	9/1/2020	- Amended key responsibilities of DTN Tech such that meals must be picked up by participants from pre-determined sites, whereas the original contract stipulated that meals must be delivered to pre-determined sites. The locations for pickup included Vanguard University (Costa Mesa), Goldenwest College (Huntington Beach) and Fountain Valley Senior Center (Fountain Valley). - Added provision that each qualified participant will receive two (2) dinners per scheduled pick up.
Amendment 2	10/9/2020	Extended the contract term through December 30, 2020 (original contract ended November 30, 2020)
Amendment 3	12/22/2020	- Extended the contract term through January 22, 2021 - Increased the contract amount to up to \$1,200,000 (increase of \$200,000)
Amendment 4	1/8/2021	Extended the contract term through January 25, 2021

d. Analysis of Program Expenditures

Based on our review of the contract and amendments, the County was to issue \$1,200,000 to DTN Tech to be used for NGP services, with 90% of the funds (\$1,080,000) to be used for the purchase of meals through participating restaurants and 10% of the funds (\$120,000) allocated towards indirect costs to be retained

⁵⁷ Based on our interview of DTN Tech, it is our understanding that the contract was amended for meals to be picked up at pre-determined locations in order to control costs due to increased fees for delivery drivers during the pandemic, which could be as high as 50% of the total allowable cost per meal of \$22.

by DTN Tech for costs to administer the program. Based on our review of invoices provided by DTN Tech to the County, we analyzed contract expenditures incurred by DTN Tech, as summarized in the table below.

Weaver Analysis of DTN Tech Contract Expenditures			
Payment Date	Check No.	Restaurant	Amount
10/15/2020	1003	KDN Gourmet	\$ 19,350
10/15/2020	1004	Bamboo Bistro	5,500
10/15/2020	1005	Hue Oi Vietnamese Cuisine	10,120
10/15/2020	1007	Brodard Restaurant	22,510
10/15/2020	1008	Crema Artisan Bakers	11,160
10/26/2020	1009	Bamboo Bistro	16,940
10/26/2020	1010	KDN Gourmet	19,980
10/26/2020	1011	Crema Artisan Bakers	14,472
10/26/2020	1012	Hue Oi Vietnamese Cuisine	11,000
10/26/2020	1013	Cucina Alessa Restaurants	6,018
10/26/2020	1014	Brodard Restaurant	44,532
11/13/2020	1016	KDN Gourmet	19,260
12/10/2020	1017	Bamboo Bistro	36,520
12/10/2020	1018	Bello by Sandronardone	4,250
12/10/2020	1019	Brodard Restaurant	131,960
12/10/2020	1020	Cucina Alessa Restaurants	28,220
12/10/2020	1021	Hue Oi Vietnamese Cuisine	44,000
12/10/2020	1022	KDN Gourmet	28,260
12/10/2020	1023	Crema Artisan Bakers	28,800
12/29/2020	1024	Brodard Restaurant	134,316
12/29/2020	1025	Bamboo Bistro	50,600
12/29/2020	1026	Cucina Alessa Restaurants	36,300
12/29/2020	1027	Crema Artisan Bakers	27,942
12/29/2020	1028	Hue Oi Vietnamese Cuisine	58,260
12/29/2020	1029	KDN Gourmet	66,960
3/1/2021	1031	Bamboo Bistro	42,000
3/1/2021	1032	Brodard Restaurant	86,320
3/1/2021	N/A	Hue Oi Vietnamese Cuisine	26,840
3/1/2021	N/A	KDN Gourmet	24,840
N/A	N/A	Bello by Sandronardone	22,770
Total Meal Purchases			\$ 1,080,000
Indirect Costs Retained by DTN Tech (10% of Contract Amount)			\$ 120,000
Total Contract Amount			\$ 1,200,000

IV. Summary of Findings

A summary of Weaver's observations and findings based on our review of the contract awarded to DTN Tech to provide Nutrition Gap Program services to District 2 is provided below.

a. NGP Model for District 2 Based on Meals Prepared by Local Restaurants

Whereas other districts in the County structured their Nutrition Gap Program to contract with organizations to prepare and deliver low cost meals, District 2 modeled its program after the Great Plates Delivered Program, which was focused on providing meals to the elderly population while also supporting local restaurants negatively impacted by the COVID-19 pandemic.⁵⁸ Specifically, District 2 elected for meals to be ordered by program enrollees through an ordering platform, which would be prepared by local restaurants selected with approval of the County.

Based on the NGP model elected by District 2, they sought a firm with experience in communications, logistics, promotions, and technology to build an online platform to enroll participants, place orders from enrollees with participating restaurants, and promote the program to the members of the community. Based on discussions with DTN Tech, it is our understanding that District 2 asked DTN Tech to manage their NGP program based on their history providing promotional, printing and event planning services for District 2.⁵⁹ While DTN Tech had no prior experience providing meal delivery services or performing federal contracts, these services were not a prerequisite based on the NGP model for District 2 whereby local restaurants would be preparing the food.

b. Cost per Meal was \$22 for District 2 Nutrition Gap Program

While we determined that the cost per meal for the District 2 NGP was \$22, which was more than double the cost per meal for NGPs in other districts, the price per meal of \$22 set by District 2 based on guidance issued by the California Governor's Office of Emergency Services for the Great Plates Delivered Program.⁶⁰ According to DTN Tech, District 2 determined the cost per meal of \$22 prior to engaging their firm, and

⁵⁸ The Great Plates Delivered Program was administered by local administrators in each county in California, with guidance provided by the California Governor's Office of Emergency Services.

⁵⁹ DTN Tech primarily provides promotional and event services, including promotional products, printing and logistics, to clients in both the public and private sectors. DTN Tech provided print and mail services for the County since at least 2012, as well as provided event and logistical services to District 2 to organize job fairs.

⁶⁰ Guidance issued by the California Governor's Office of Emergency Services for The Great Plates Program (75% funded through FEMA, 18.75% funded by the state, and 6.25% funded locally) set a limitation of program costs to be \$66 for three (3) daily meals, inclusive of delivery (i.e., \$22 per meal).

DTN Tech selected menu options from participating restaurants equivalent to \$22 to meet the objectives established by District 2.

c. All Program Expenditures Were Properly Accounted For

Based on our review of supporting documentation and invoices, it appeared that the funds issued by the County to DTN Tech were used in accordance with the terms of the contract, with \$1,080,000 used for the purchase of meals through participating restaurants and \$120,000 retained by DTN Tech for indirect costs to administer the program.⁶¹

d. Single Audit Report Did Not Identify Any Deficiencies

In February 2024, the County notified DTN Tech that it had not submitted a Single Audit Report as required in the contract for NGP services.⁶² In May 2024, DTN Tech submitted the Single Audit Report to the County, which did not identify any findings or deficiencies and satisfied the County's contractual requirements.

e. DTN Tech Also Provided Services to Campaign of Former District 2 Supervisor

Based on our review and analysis of campaign finance data from the Federal Election Commission, we determined that DTN Tech was paid over \$630,000 to provide print-related services during the 2019 – 2024 time period for the congressional campaign of the former District 2 Board Supervisor, Michelle Steel.

Summary of Payments to DTN Tech from "Michelle Steel for Congress" Campaign							
	2019	2020	2021	2022	2023	2024	Total
Payments to DTN Tech from Campaign	\$4,944	\$185,399	\$2,160	\$221,983	\$5,242	\$210,569	\$630,296

Based on our interview with DTN Tech, it is our understanding that DTN Tech provides similar services for other political campaigns in California, and has historically been hired by campaign consultants through a bid process where a pool of vendors submit bids as requested. Given that the congressional campaign of Former Supervisor Steel was a federal campaign, all campaign expenditures paid to DTN Tech for print services were subject to additional scrutiny and review by the Federal Election Commission. Weaver did not

⁶¹ Based on our interview of DTN Tech leadership, it is our understanding that DTN Tech brought on additional staff to assist in providing NGP services to the County, as well as leased additional office space.

⁶² DTN Tech informed Weaver that they were unaware of the contractual requirement to complete the Single Audit as they had not previously provided services under a federally funded program. DTN Tech also stated that once they were made aware of the requirement by the County, they engaged KMJ Corbin & Company LLP to complete the Single Audit.

identify any evidence that DTN Tech was awarded the County contract to provide NGP services for District 2 based on any services provided to the congressional campaign for Former Supervisor Steel.

Appendices and Exhibits

#	Agreement/Encumbrance	Funding Source	Dept	MA Description	Vendor Name	Procurement Type	Tot Ordered Amt	Work Step 2 Vendor Review	Work Step 3 Procurement Review	Work Step 4 Payment Review	Work Step 5 Email Review	Work Step 6 Compliance Review
1	MA04223010291	MHSA/General Fund	HCA	MENTAL HEALTH AND RECOVERY SERVICES	MIND OC	SOLE SOURCE	\$ 56,722,099.54	High	Medium	Low	Medium	Low
2	MA04223010021	MHSA	HCA	MENTAL HEALTH INPATIENT SERVICES	ROYALE HEALTH CARE CENTER	SOLE SOURCE	\$ 54,452,724.95	Medium	Medium	Low	Low	Low
3	MA04223010959	MHSA	HCA	CHILDREN AND YOUTH OUTPATIENT SERVICES	WESTERN YOUTH SERVICES	REQUEST FOR PROPOSALS - RFP	\$ 50,802,866.75	Medium	Low	Low	Medium	Low
4	MA04224011226	MHSA/General Fund	HCA	REQ-1660900	MIND OC	SOLE SOURCE	\$ 31,370,909.01	High	Medium	Low	Low	Low
5	MA04223010952	MHSA	HCA	CHILDREN AND YOUTH OUTPATIENT SERVICES	CHILD GUIDANCE CENTER INC	REQUEST FOR PROPOSALS - RFP	\$ 23,025,034.00	Medium	Low	Low	Medium	Low
6	MA04221011160	MHSA	HCA	CHILDRENS FULL SERVICE PARTNERSHIP/WRAPAROUND SERVICES	PATHWAYS COMMUNITY SERVICES LLC	REQUEST FOR PROPOSALS - RFP	\$ 22,878,078.30	Medium	Low	Low	Low	Low
7	MA04218010268	CARESAct	HCA	GENERAL POPULATION FULL SERVICE PARTNERSHIP	TELECAR CORPORATION	REQUEST FOR PROPOSALS - RFP	\$ 21,384,422.00	Medium	Medium	Medium	Medium	Low
8	GAX01723004200	ARPA	CEO	Be Well2	MIND OC	Beneficiary Agreement	\$ 20,000,000.00	High	Low	Low	Low	Low
9	MA04223010693	MHSA	HCA	RE-ENTRY SUCCESS CENTER SERVICES	CHARITABLE VENTURES OF ORANGE COUNTY	REQUEST FOR PROPOSALS - RFP	\$ 17,597,540.81	High	Low	Medium	Low	Low
10	MA04223010528	MHSA	HCA	MH & WELL-BEING PROMOTION FOR DIVERSE COMMUNITIES	LATINO CENTER FOR PREVENTION AND AWARENESS	REQUEST FOR PROPOSALS - RFP	\$ 14,378,532.00	Medium	High	High	Low	Low
11	MA04220010899	CARESAct/MHSA	HCA	SYSTEM OF CARE DATA INTEGRATION SYSTEM (SOCDIS)	INTERNATIONAL BUSINESS MACHINE	SOLE SOURCE	\$ 14,206,786.16	Medium	Low	Low	Low	Low
12	MA01220011963	CARESAct	OCCR	DISTRICT 1 - CARES ACT ECONOMIC SUPPORT PROGRAM	MANAGED CAREER SOLUTIONS SPC	BOS RESO-3/26/20 EMERGENCY(1)	\$ 12,984,230.00	Medium	Low	Low	Low	Low
13	MA04221010425	General Fund	HCA	SUICIDE PREVENTION AND SUPPORT SERVICES	DIDI HIRSCH PSYCHIATRIC SERVICE	SOLE SOURCE	\$ 11,308,582.10	Medium	Low	Medium	Low	Low
14	MA04225010355	MHSA	HCA	CRISIS STABILIZATION SERVICES AND CRISIS RESIDENTIAL SERVICE	EXODUS RECOVERY INC	SOLE SOURCE	\$ 10,879,206.26	Medium	Medium	Low	Medium	Low
15	MA04221011318	MHSA	HCA	ADULT MENTAL HEALTH SKILLED NURSING FACILITY WITH STP SCVS	EXTENDED CARE HOSPITAL OF WESTMINSTER	SOLE SOURCE	\$ 10,622,418.00	Low	Low	Medium	Medium	Low
16	GAX01723003419	ARPA	CEO	Be Well2	MIND OC	Beneficiary Agreement	\$ 10,000,000.00	High	Low	Low	Low	Low
17	GAX01723005818	ARPA	CEO	Be Well2	MIND OC	Beneficiary Agreement	\$ 10,000,000.00	High	Low	Low	Low	Low
18	MA04222011401	MHSA	HCA	PADS SS PA WITH SYRACUSE UNIVERSITY	SYRACUSE UNIVERSITY	SOLE SOURCE	\$ 9,545,470.00	Medium	Low	Medium	Medium	Low
19	MA04223010574	MHSA	HCA	OUTREACH & COMMUNITY AWARENESS CAMPAIGN	ANGELS BASEBALL LP	SOLE SOURCE	\$ 7,973,410.00	Medium	Medium	Medium	Low	Low
20	MA04220010480	MHSA/General Fund	HCA	BEHAVIORAL HEALTH SYSTEM TRANSFORMATION INNOVATION PROJECT	MIND OC	SOLE SOURCE	\$ 7,426,952.48	High	Medium	Low	Low	Low
21	MA04222010749	ARPA	HCA	EMERGENCY CONTRACT FOR COVID-19 CONTACT TRACIN REQ-14968	APPLIED MEMETICS LLC	SOLE SOURCE	\$ 7,056,865.51	High	Medium	Medium	Low	Low
22	MA04220010886	MHSA	HCA	EARLY CHILDHOOD MENTAL HEALTH CONSULTATION SERVICES	CHARITABLE VENTURES OF ORANGE COUNTY	REQUEST FOR PROPOSALS - RFP	\$ 6,133,787.81	High	Low	Medium	Low	Low
23	MA04220011984	CARESAct	SSA	FINANCIAL SUPPORT FOR EMERGENCY FOOD DISTRIBUTION, MPY0419	COMMUNITY ACTION PARTNERSHIP OF ORANGE COUNTY	BOS RESO-3/26/20 EMERGENCY(1)	\$ 6,000,000.00	Medium	Low	Medium	Medium	Low
24	MA04221010855	CARESAct	HCA	CURAPATIENT COVID-19 VACCINE ADMINISTRATION APPLICATION	COMPOSITE APPS INC	BOS RESO-3/26/20 EMERGENCY(1)	\$ 5,000,000.00	High	Low	Medium	Medium	Low
25	MA04221010037	CARESAct	HCA	360 CLINIC COVID-19 TESTING CONTRACT	360 HEALTH PLAN INC	BOS RESO-3/26/20 EMERGENCY(1)	\$ 5,000,000.00	High	Medium	High	High	High
26	MA04220010901	MHSA	HCA	SPONSORSHIP AGREEMENT WITH ANGELS BASEBALL LP	ANGELS BASEBALL LP	SOLE SOURCE	\$ 4,605,000.00	Medium	Low	Medium	Low	Low
27	MA04220011483	CARESAct	HCA	EMERGENCY CONTRACT FOR FOOD DELIVERY SERVICES	CFS NORCAL INC	BOS RESO-3/26/20 EMERGENCY(1)	\$ 2,006,774.69	High	Medium	Medium	Medium	High
28	MA01222011548	ARPA	OCCR	ABOUND FOOD CARE - FOOD AND WATER STORAGE PROGRAM	ABOUND FOOD CARE	GOVERNMENT CODE	\$ 2,000,000.00	High	Medium	High	High	Low
29	MA04218010716	CARESAct	HCA	FAMILY SUPPORT SERVICES	NAMI ORANGE COUNTY	REQUEST FOR PROPOSALS - RFP	\$ 1,672,179.00	Medium	Low	Medium	Low	Medium
30	MA01216011669	CARESAct	OCCR	OCCR-PRINT AND MAIL SERVICES	MONACO INC	USE 120 - IFB	\$ 1,540,702.47	Medium	Medium	Low	Low	Medium
31	GAX01722001903	ARPA	CEO	For the purchase of emergency food to address immediate needs related to COVID-19	OC Hunger Alliance / Second Harvest Food Bank	Beneficiary Agreement	\$ 1,500,000.00	Low	Low	Low	Low	Low
32	GAX01722001918	ARPA	CEO	For the purchase of emergency food to address immediate needs related to COVID-19	OC Hunger Alliance / Community Action	Beneficiary Agreement	\$ 1,500,000.00	Medium	Low	Low	Low	Low
33	MA01720011849	CARESAct/ARPA	CEO	FINANCIAL COST RECOVERY CONSULTING SERVICES	IEM INTERNATIONAL INC	REQUEST FOR PROPOSALS - RFP	\$ 1,210,000.00	Low	Low	Low	Low	Low
34	MA01221010160	CARESAct/General Fund	OCCR	DTNTECH- DISTRICT 2 NGP SERVICES	DTNTECH	BOS RESO-3/26/20 EMERGENCY(1)	\$ 1,199,896.01	High	High	High	High	High
35	MA04224010877	MHSA	HCA	EARLY IDENTIFICATION OF YOUTH AT CLINICAL HIGH RISK FOR PSYCH	CHARITABLE VENTURES OF ORANGE COUNTY	REQUEST FOR PROPOSALS - RFP	\$ 1,191,666.00	High	Low	Low	Low	Low
36	MA04219010149	CARESAct	HCA	WARMLINE SERVICES	NAMI ORANGE COUNTY	REQUEST FOR PROPOSALS - RFP	\$ 1,132,132.00	Medium	Medium	Low	Low	Low
37	MA04221010079	CARESAct/ARPA	HCA	COVID-19 MEDIA CAMPAIGN SERVICES	IDEA HALL	BOS RESO-3/26/20 EMERGENCY(1)	\$ 1,108,736.90	High	Medium	Medium	Medium	Low
38	GAX01723005202	ARPA	CEO	OC Hunger Alliance	OC Hunger Alliance / COMMUNITY ACTION	Beneficiary Agreement	\$ 1,000,000.00	Medium	Low	Low	High	Low
39	GAX01723005203	ARPA	CEO	OC Hunger Alliance	OC Hunger Alliance / ABOUND FOOD CARE	Beneficiary Agreement	\$ 1,000,000.00	High	Low	Low	Medium	Low
40	GAX01723005204	ARPA	CEO	OC Hunger Alliance	OC Hunger Alliance / SECOND HARVEST	Beneficiary Agreement	\$ 1,000,000.00	Low	Low	Low	Low	Low
41	MA01221011676	ARPA	OCCR	DISTRICT 5 - ARTS RELIEF SMALL BUS & NONPROFIT PROGRAM - ARP	CHARITABLE VENTURES OF ORANGE COUNTY	EMERGENCY - CPM	\$ 1,000,000.00	High	Low	Low	Low	Low
42	MA01221011745	ARPA	OCCR	DISTRICT 3 - ARTS RELIEF SMALL BUS & NONPROFIT PROGRAM - ARP	CHARITABLE VENTURES OF ORANGE COUNTY	EMERGENCY - CPM	\$ 1,000,000.00	High	Low	Low	Low	Low
43	MA04220012000	CARESAct	HCA	MEALS DELIVERY SERVICESREQ-1419658	COMMUNITY SENIORSERV INC	BOS RESO-3/26/20 EMERGENCY(1)	\$ 996,561.34	High	Medium	Medium	Medium	Low
44	MA04220010365	General Fund	HCA	SUICIDE PREVENTION SERVICES	MIND OC	SOLE SOURCE	\$ 945,090.82	High	Medium	Low	Low	Low
45	MA01218012106	CARESAct/ARPA	OCCR	PRINT AND MAIL SERVICES	DTNTECH	DO NOT USE 305 PROC TYPE	\$ 695,287.72	High	Low	Low	Low	Medium
46	MA04222010255	General Fund/CD	HCA	OC HEALTH EQUITY MAP COMMUNITY ENGAGEMENT AND PLATFORM	ADVANCE OC	SOLE SOURCE	\$ 640,000.00	High	Low	Medium	Medium	Low
47	MA04224010931	MHSA	HCA	EARLY CHILDHOOD MENTAL HEALTH CONSULTATION SERVICES	CHARITABLE VENTURES OF ORANGE COUNTY	REQUEST FOR PROPOSALS - RFP	\$ 605,000.00	High	Low	Medium	Low	Low
48	MA04221010039	CARESAct	HCA	COVID-19 SUICIDE PREVENTION SERVICES	ANGELS BASEBALL LP	BOS RESO-3/26/20CPM EXEMPT2-11	\$ 590,000.00	Medium	Medium	Medium	Low	High
49	MA06323010611	General Fund	SSA	OC HEALTHY AGING ASSESSMENT SERVICES	ADVANCE OC	REQUEST FOR PROPOSALS - RFP	\$ 580,250.00	High	Medium	Medium	High	Low
50	MA04221010255	CARESAct	HCA	COVID-19 SUICIDE PREVENTION MEDIA CAMPAIGN SERVICES	IDEA HALL	BOS RESO-3/26/20 EMERGENCY(1)	\$ 562,374.28	High	Medium	Medium	Medium	High
51	MA04220010846	MHSA/General Fund	HCA	TRANSITIONAL AGE YOUTH & YOUNG ADULT MH- PROJECT B	NAMI ORANGE COUNTY	REQUEST FOR PROPOSALS - RFP	\$ 517,652.00	Medium	Medium	Medium	Low	Low

Summary of Risk Ratings by Work Steps

#	Agreement/Encumbrance	Funding Source	Dept	MA Description	Vendor Name	Procurement Type	Tot Ordered Amt	Work Step 2 Vendor Review	Work Step 3 Procurement Review	Work Step 4 Payment Review	Work Step 5 Email Review	Work Step 6 Compliance Review
52	GAX01723002588	ARPA	CEO	District Discretionary	MISSION HOSPITAL REGIONAL MEDICAL C	Beneficiary Agreement	\$ 500,000.00	Low	Low	Low	Low	Low
53	GAX01723002780	ARPA	CEO	District Discretionary	SADDLEBACK MEMORIAL MED CENTER	Beneficiary Agreement	\$ 500,000.00	Low	Low	Low	Low	Low
54	GAX01723002933	ARPA	CEO	District Discretionary	CHCM INC	Beneficiary Agreement	\$ 500,000.00	Medium	Medium	Low	Low	Low
55	MA04220011954	CARESAc	HCA	EMER. CONTRACT FOR COVID-19 PUBLICAWARENESS CAMPAIGN SVC	ANGELS BASEBALL LP	BOS RESO-3/26/20CPM EXEMPT2-11	\$ 500,000.00	Medium	Medium	Medium	Low	High
56	MA04221010106	CARESAc	HCA	COVID-19 EQUITY MAPPING SERVICES	ADVANCE OC	BOS RESO-3/26/20CPM EXEMPT2-11	\$ 487,000.00	High	High	High	Medium	High
57	MA04221010625	CARESAc	HCA	CHATBOT SOLUTION DEVELOPMENT AND INTEGRATION SERVICES	COMPOSITE APPS INC	BOS RESO-3/26/20 EMERGENCY(1)	\$ 330,000.00	High	Medium	High	Low	Medium
58	MA01222010810	ARPA	OCCR	DISTRICT 1 - ARTS RELIEF SM BUS & NONPROFIT PROGRAM - ARPA	GARDEN GROVE COMMUNITY FOUNDAT	GOVERNMENT CODE	\$ 300,000.00	High	High	Medium	Medium	High
59	MA01222010885	ARPA	OCCR	DISTRICT 1 - ARTS RELIEF SM BUS & NONPROFIT PROGRAM - ARPA	WESTMINSTER CHAMBER OF COMMERCE	GOVERNMENT CODE	\$ 300,000.00	High	High	High	Medium	Medium
60	MA01223011387	General Fund	OCCR	PRINT AND MAIL SERVICES	MONACO INC	INVITATIONS FOR BIDS - IFB	\$ 280,808.13	Medium	Low	Medium	Medium	Low
61	GAX01723002442	ARPA	CEO	District Discretionary	ORANGE COUNTY MUSEUM OF ART, INC	Beneficiary Agreement	\$ 250,000.00	Low	Low	Low	Low	Low
62	GAX01723002443	ARPA	CEO	District Discretionary	WOMENS TRANSITIONAL LIVING CTR	Beneficiary Agreement	\$ 250,000.00	Low	Low	Low	Low	Low
63	GAX01723003281	ARPA	CEO	District Discretionary	CHABAD CENTER FOR JEWISH LIFE, INC.	Beneficiary Agreement	\$ 250,000.00	Medium	Low	Low	Low	Low
64	GAX01723002345	ARPA	CEO	District Discretionary	MUCKENTHALER CULTURAL CENTER FOUN	Beneficiary Agreement	\$ 243,000.00	Low	Low	Low	Low	Low
65	MA29923011299	General Fund	OCWR	WORKWEAR, CUSTOMIZED AND NONCUSTOMIZED CONTRACT PER MO	DTNTECH	INVITATIONS FOR BIDS - IFB	\$ 207,879.08	High	Low	Medium	Low	Low
66	GAX01723002045	ARPA	CEO	District Discretionary	SECOND HARVEST FOOD BANK OF ORAN	Beneficiary Agreement	\$ 200,000.00	Low	Low	Low	Low	Low
67	MA04221010156	CARESAc/MHSA	HCA	TAY AND YOUNG ADULT CONNECTEDNESS FOR RESILIENCY	NAMI ORANGE COUNTY	BOS RESO-3/26/20CPM EXEMPT2-11	\$ 175,025.00	Medium	Medium	High	Low	Low
68	MA04221010649	CARESAc	HCA	FLU VACCINATIONS	360 HEALTH PLAN INC	BOS RESO-3/26/20 EMERGENCY(1)	\$ 164,000.00	High	Medium	Low	Medium	High
69	MA01221011558	ARPA	OCCR	AGE WELL SENIOR SERVICES ON D3 MEAL GAP PROGRAM	AGE WELL SENIOR SERVICES INC	BOS RESO-3/26/20 EMERGENCY(1)	\$ 136,566.58	Medium	Medium	Low	Low	Low
70	MA04221010450	MHSA	HCA	PROJECT MANAGEMENT SERVICES	MIND OC	SOLE SOURCE	\$ 136,028.00	High	Medium	Low	Low	Low
71	MA04222011278	MHSA/General Fu	HCA	MENTAL HEALTH COMMUNITY EDUCATIONAL EVENTS SERVICES	NAMI ORANGE COUNTY	REQUEST FOR PROPOSALS - RFP	\$ 107,608.75	Medium	Low	Low	Low	Low
72	PO06320012030	CARESAc	SSA	MISCELLANEOUS SNEEZE GUARDS	DTNTECH	Emergency - CPM	\$ 105,310.24	High	Low	Medium	Low	High
73	MA04220010652	MHSA/General Fu	HCA	MENTAL HEALTH COMMUNITY EDUCATIONAL EVENTS - NAMI OC	NAMI ORANGE COUNTY	REQUEST FOR PROPOSALS - RFP	\$ 98,710.00	Medium	Medium	Medium	Low	Low
74	MA04221011434	ARPA	HCA	RENTAL AGREEMENT - OC FAIR & EVENT CENTER	32ND DISTRICT AGRICULTURAL ASSOCIAT	BOS RESO-3/26/20 EMERGENCY(1)	\$ 92,523.00	Medium	Low	Medium	Medium	Medium
75	CT01722010625	ARPA	CEO	BEHAVIORAL HEALTH CONSULTANT SERVICES	MICHAEL F HUNN	Sole Source	\$ 75,000.00	High	Medium	Low	Low	High
76	MA01223010192	ARPA	OCCR	ABOUND FOOD CARE - BLAST FREEZER	ABOUND FOOD CARE	GOVERNMENT CODE	\$ 70,351.02	High	Low	Medium	Medium	Low
77	MA04224010505	MHSA/General Fu	HCA	MENTAL HEALTH COMMUNITY EDUCATIONAL EVENTS SERVICES	ADVANCE OC	REQUEST FOR PROPOSALS - RFP	\$ 62,478.82	High	Medium	Low	Low	Low
78	PO01720012163	CARESAc	CEO	NEWSPAPER PUBLISHING SERVICES	VIETLINK MEDIA GROUP INC	Emergency - CPM	\$ 60,000.00	High	Medium	High	High	High
79	GAX01225000339	General Fund	OCCR	RX#11691388	2T MEDIA LLC		\$ 60,000.00	High	High	High	Low	Low
80	CT01224010216	General Fund	OCCR	STRATEGIC MEDIA OUTREACH FOR DISTRICT 1	2T MEDIA LLC	Sole Source	\$ 60,000.00	High	High	High	Low	Low
81	MA04224010511	MHSA/General Fu	HCA	MENTAL HEALTH COMMUNITY EDUCATIONAL EVENTS SERVICES	NAMI ORANGE COUNTY	REQUEST FOR PROPOSALS - RFP	\$ 53,324.00	Medium	Medium	Low	Low	Low
82	CT04223010394	General Fund	HCA	REQ-1564615	MIND OC	One (1) Quote	\$ 50,000.00	High	Medium	Low	Low	Low
83	CT01222010376	General Fund	OCCR	2022 TET FESTIVAL DISTRICT 1	2T MEDIA LLC	One (1) Quote	\$ 50,000.00	High	Medium	Low	Low	Low
84	CT01222011443	General Fund	OCCR	2023 TET FESTIVAL DISTRICT 1	2T MEDIA LLC	One (1) Quote	\$ 50,000.00	High	Medium	Low	Low	Low
85	CT06324010098	General Fund	SSA	R1623178 Survey Incentives	ADVANCE OC	One (1) Quote	\$ 47,122.00	High	Low	Low	Low	Low
86	MA01724010176	General Fund	CEO	STRATEGIC MEDIA OUTREACH CONSULTANCY SERVICES	2T MEDIA LLC	ONE (1) QUOTE	\$ 45,000.00	High	Medium	Medium	Low	Low
87	CT01224010489	General Fund	OCCR	2024 TET FESTIVAL	2T MEDIA LLC	Sole Source	\$ 45,000.00	High	Medium	High	Low	Low
88	PO01722010729	ARPA	CEO	STRATEGIC MEDIA OUTREACH CONSULTANCY SERVICES	2T MEDIA LLC	One (1) Quote	\$ 40,000.00	High	Medium	High	Low	High
89	CT01220010187	General Fund	OCCR	2020 TET FESTIVAL	2T MEDIA LLC	One (1) Quote	\$ 40,000.00	High	Medium	Low	Low	Low
90	CT01219010267	General Fund	OCCR	2019 TET FESTIVAL	2T MEDIA LLC	One (1) Quote	\$ 40,000.00	High	Medium	Low	Low	Low
91	CT01221010191	CARESAc	OCCR	*COVID-19 RELATED EVENTS FOR FIRST DISTRICT	2T MEDIA LLC	One (1) Quote	\$ 36,000.00	High	Medium	Medium	Low	High
92	CT01221010430	General Fund	OCCR	2020 MOON FESTIVAL - VIDEO & MARKETING SERVICES	2T MEDIA LLC	One (1) Quote	\$ 30,000.00	High	High	High	High	Low
93	CT01223011078	General Fund	OCCR	2024 TET FESTIVAL DISTRICT 1	2T MEDIA LLC	One (1) Quote	\$ 30,000.00	High	Medium	High	Low	Low
94	GAX01723001931	ARPA	CEO	District Discretionary	ABOUND FOOD CARE	Beneficiary Agreement	\$ 28,720.00	High	Medium	Medium	Medium	Low
95	MA01222010924	ARPA	OCCR	DISTRICT 1 - ARTS RELIEF SM BUS & NONPROFIT PROGRAM - ARPA	DTNTECH	GOVERNMENT CODE	\$ 25,000.00	High	Medium	Medium	Low	High
96	MA01222010879	ARPA	OCCR	DISTRICT 1 - ARTS RELIEF SM BUS & NONPROFIT PROGRAM - ARPA	KIDWORKS COMMUNITY DEVELOPMENT	GOVERNMENT CODE	\$ 25,000.00	Medium	Low	Low	Low	Low
97	MA01222010882	ARPA	OCCR	DISTRICT 1 - ARTS RELIEF SM BUS & NONPROFIT PROGRAM - ARPA	JOHN NGUYEN	GOVERNMENT CODE	\$ 25,000.00	Low	Medium	Medium	Low	Medium
98	MA01222010899	ARPA	OCCR	DISTRICT 1 - ARTS RELIEF SM BUS & NONPROFIT PROGRAM - ARPA	HAO NHU LE	GOVERNMENT CODE	\$ 25,000.00	High	High	Medium	Medium	High
99	MA01222010925	ARPA	OCCR	DISTRICT 1 - ARTS RELIEF SM BUS & NONPROFIT PROGRAM - ARPA	PETER T VO	GOVERNMENT CODE	\$ 25,000.00	High	Medium	Medium	Medium	High
100	CT04220011199	General Fund	HCA	PETTY CASH SYSTEM REQ # 1311624	COMPOSITE APPS INC	One (1) Quote	\$ 25,000.00	High	Medium	Medium	Low	Low
101	CT04221010097	General Fund	HCA	PETTY CASH SYSTEM REQ # 1311624	COMPOSITE APPS INC	One (1) Quote	\$ 25,000.00	High	Medium	Medium	Low	Low
102	PO01123011584	General Fund	COB	MUGS, PADFOLIO, SHIRTS AND MOUSEPAD FOR BOS AND COB STAFF	DTNTECH	Two (2) Quotes	\$ 24,000.00	High	Low	Low	Low	Low

Summary of Risk Ratings by Work Steps

#	Agreement/Encumbrance	Funding Source	Dept	MA Description	Vendor Name	Procurement Type	Tot Ordered Amt	Work Step 2 Vendor Review	Work Step 3 Procurement Review	Work Step 4 Payment Review	Work Step 5 Email Review	Work Step 6 Compliance Review
103	CT01118011437	General Fund	COB	DTN.TECH - Publishing Services	DTNTECH	Two (2) Quotes	\$ 20,000.00	High	Medium	Low	Low	Low
104	PO01722010741	General Fund	CEO	RADIO ADVERTISING SERVICES	VIETLINK MEDIA GROUP INC	One (1) Quote	\$ 20,000.00	High	Medium	Medium	Low	Low
105	CT01223010611	General Fund	OCCR	2023 TET FESTIVAL DISTRICT 1	2T MEDIA LLC	Sole Source	\$ 20,000.00	High	Medium	High	High	Low
106	MA02620010464	General Fund	DA	BUSINESS CARDS	DTNTECH	INVITATIONS FOR BIDS - IFB	\$ 19,985.42	High	Medium	Low	Low	Low
107	PO06323011432	General Fund	SSA	R1610408 PROMOTIONAL ITEMS FOR EVENTS	DTNTECH	Two (2) Quotes	\$ 19,156.90	High	Low	Low	Low	Low
108	CT01222010902	General Fund	OCCR	STRATEGIC MEDIA OUTREACH SERVICES	2T MEDIA LLC	One (1) Quote	\$ 17,000.00	High	Medium	Medium	Low	Low
109	CT04221010683	CARESA/General Fund	HCA	COVID-19 ANTI-BULLYING AND KIDNESS CAMPAIGN REQ-1436281	IDEA HALL	80S Reso-3/26/20 Emergency(1)	\$ 15,738.75	High	Medium	Medium	Low	Medium
110	PO01118011704	General Fund	COB	PO - Printing Postcards, Mailing Processing, -Dist 2	DTNTECH	Two (2) Quotes	\$ 13,864.06	High	Low	Low	Low	Low
111	CT01219010974	General Fund	OCCR	MARKETING SERVICES FOR FIRST DISTRICT SPONSORED EVENTS	2T MEDIA LLC	One (1) Quote	\$ 12,000.00	High	Medium	High	Low	Low
112	CT01220010331	General Fund	OCCR	MARKETING SERVICES FOR FIRST DISTRICT SPONSORED EVENTS	2T MEDIA LLC	One (1) Quote	\$ 12,000.00	High	Medium	High	Low	Low
113	CT01223010182	General Fund	OCCR	STRATEGIC MEDIA OUTREACH SERVICES	2T MEDIA LLC	One (1) Quote	\$ 12,000.00	High	Medium	High	Low	Low
114	CT01223010917	General Fund	OCCR	STRATEGIC MEDIA OUTREACH SERVICES	2T MEDIA LLC	One (1) Quote	\$ 12,000.00	High	Medium	Medium	Low	Low
115	CT01219010171	General Fund	OCCR	MARKETING SERVICES FOR FIRST DISTRICT SPONSORED EVENTS	2T MEDIA LLC	One (1) Quote	\$ 12,000.00	High	Medium	Medium	Low	Low
116	MA01222010881	ARPA	OCCR	DISTRICT 1 - ARTS RELIEF SM BUS & NONPROFIT PROGRAM - ARPA	OASIS COMPANIES INTERNATIONAL	GOVERNMENT CODE	\$ 10,000.00	Medium	Low	Low	Low	Low
117	MA01222010883	ARPA	OCCR	DISTRICT 1 - ARTS RELIEF SM BUS & NONPROFIT PROGRAM - ARPA	THE ALL-AMERICAN BOYS CHORUS	GOVERNMENT CODE	\$ 10,000.00	High	Low	Low	Low	Medium
118	MA01222010884	ARPA	OCCR	DISTRICT 1 - ARTS RELIEF SM BUS & NONPROFIT PROGRAM - ARPA	RELAMPAGO DEL CIELO INC	GOVERNMENT CODE	\$ 10,000.00	Low	Medium	Low	Low	Low
119	PO01120010990	General Fund	COB	D2 HOLIDAY MAILERS	DTNTECH	One (1) Quote	\$ 9,984.38	High	Low	Low	Low	Low
120	PO01121012165	General Fund	COB	POLO SHIRTS, JACKETS FOR COB STAFF TO WEAR OFFSITE	DTNTECH	One (1) Quote	\$ 9,262.57	High	Low	Low	Low	Low
121	PO01721011862	General Fund	CEO	RADIO ADVERTISING SERVICES	VIETLINK MEDIA GROUP INC	One (1) Quote	\$ 9,000.00	High	Low	Low	Low	Low
122	PO06320012062	CARESA/General Fund	SSA	FLOOR DECALS	DTNTECH	One (1) Quote	\$ 8,971.88	High	Low	Low	Low	High
123	PO07423010016	General Fund	TTC	PROMOTIONAL ITEMS	DTNTECH	One (1) Quote	\$ 8,614.45	High	Low	Low	Low	Low
124	CT01122011484	General Fund	COB	Uniform Apparel and Promotion Products	DTNTECH	Two (2) Quotes	\$ 8,193.75	High	Low	Low	Low	Low
125	PO06322010424	CARESA/General Fund	SSA	Covid 19 Acrylic Shield Barriers	DTNTECH	One (1) Quote	\$ 7,721.25	High	Medium	Low	Low	Low
126	PO01122010850	General Fund	COB	D1 LNY FESTIVAL - VIETNAMESE	DTNTECH	One (1) Quote	\$ 6,538.50	High	Low	Low	Low	Low
127	PO01224010004	General Fund	OCCR	MUGS AND HATS FOR DISTRICT 1	DTNTECH	One (1) Quote	\$ 5,898.31	High	Low	Low	Low	Low
128	PO01218011056	General Fund	OCCR	ART/PRINT/MAIL SERVICES	DTNTECH	One (1) Quote	\$ 5,787.97	High	Low	Medium	Low	Low
129	MA01222010880	ARPA	OCCR	DISTRICT 1 - ARTS RELIEF SM BUS & NONPROFIT PROGRAM - ARPA	OPEN HANDS OF HOPE	GOVERNMENT CODE	\$ 5,000.00	High	Medium	Low	Low	Medium
130	MA01118012197	General Fund	COB	COMMUNICATION CONTRACT FOR DISTRICT 2	DTNTECH	COOP - RCA	\$ 4,750.00	High	Medium	Low	Low	Low
131	RCA01723010016	General Fund	CEO	COVID-19 TEST KITS	VEREPASS	INVITATIONS FOR BIDS - IFB	\$ 3,932.29	High	Medium	Low	Low	Low
132	PO05824010305	General Fund	PD	COVID Home tests to be used by staff for self-testing	360 HEALTH SERVICES LLC	COOP - RCA	\$ 3,228.56	Medium	Low	Low	Low	Low
133	PO05920012082	CARESA/General Fund	C-R	R1418033 - MISCELLANEOUS SNEEZE GUARDS	DTNTECH	Two (2) Quotes	\$ 2,974.32	High	Low	Low	Low	High
134	GAX01224001183	ARPA/General Fund	OCCR	Security Deposit	THE HUNTINGTON PARTNERSHIP	ARPA Expense	\$ 2,565.00	High	Low	Low	Low	Low
135	GAX01222000121	General Fund	OCCR	RX#1483051	ADVANCE OC		\$ 2,500.00	High	Medium	Low	Low	Low
136	GAX01224005286	ARPA/General Fund	OCCR	Security Deposit	THE HUNTINGTON PARTNERSHIP	ARPA Expense	\$ 2,200.00	High	Low	Low	Low	Low
137	PO00324010279	General Fund	A-C	360 HEALTH SERVICES LLC.	360 HEALTH SERVICES LLC	COOP - RCA	\$ 1,892.93	Medium	Low	Low	Low	Low
138	CT04222010729	General Fund	HCA	ADA ACCESSIBILITY FOR ENVIRO HEALTH VIDEO - REQ 1511350	IDEA HALL	One (1) Quote	\$ 1,546.00	High	Low	Low	Low	Low
139	GAX01224005446	General Fund	OCCR	RX#1686035	DTNTECH		\$ 1,276.88	High	Low	Low	Low	Low
140	PO05921010166	CARESA/General Fund	C-R	R1425492 - MISCELLANEOUS SNEEZE GUARDS	DTNTECH	One (1) Quote	\$ 1,152.75	High	Low	Low	Low	High
141	GAX01222005603	General Fund	OCCR	16061	DTNTECH		\$ 968.52	High	Low	Low	Low	Low
142	PO05921010084	General Fund	C-R	R1423223 - FB CUTOUTS	DTNTECH	Two (2) Quotes	\$ 669.88	High	Low	Low	Low	Low
143	PO05921010075	General Fund	C-R	R1423373 - BANNERS	DTNTECH	Two (2) Quotes	\$ 441.50	High	Low	Low	Low	Low
144	GAX01220002407	General Fund	OCCR	1389993	VIETLINK RADIO AM1480		\$ 400.00	High	Low	Low	Low	Low
145	GAX01219003940	General Fund	OCCR	1333716	VIETLINK RADIO		\$ 225.00	High	Low	Low	Low	Low

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
1	MA-042-23010291	MHSA/General Fund	HCA	SOLE SOURCE	HUMAN SERVICE	Top 145	1
MA Description						Total Ordered Amount	
Vendor Name						\$56,722,099.54	
MENTAL HEALTH AND RECOVERY SERVICES							
MIND OC							

Work Step 2: Research / Investigation of Vendors 3 High

Work Step 3: Review of Procurement Process and Competitive Bidding Medium

Contract was approved by the Board on 9/27/2022 as a sole source procurement. We identified a Sole Source Justification form approved on 9/7/2022. The Agenda Staff Report provides the following justification for a sole source contract: "This is a sole-source contract because, Mind OC's current role as landlord and facility operations managers of the campus position them to be the only group who can provide the facility portion of the contract. In addition, Mind OC's knowledge of how services have been provided to date on the Campus, their familiarity with the processes and their established relationship with relevant stake holders are uniquely important and necessary experiences to oversee the clinical services portion. No other provider in Orange County has this combination of experience."

Work Step 4: Review of Payment Records Low

Payment data provided by HCA office indicated that Mind OC was paid \$41,224,929.35 from December 2022 - November 2024 for 23 invoices associated with this contract. The total payment amount was within the authorized amount pursuant to the contract (including amendments) of \$66,806,613.

Work Step 5: Review of Emails / Other Communications Medium

During our review, we determined that Dr. Chau was previously employed by Mind OC. Given that Dr. Chau was not receiving compensation from Mind OC at that time, and was not in a position to vote for the approval of this contract, it does not appear that his relationship with Mind OC would arise to the level of a conflict of interest. We also noted that the County sent a letter to Mind OC on August 29, 2024 terminating the contract.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
2	MA-042-23010021	MHSA	HCA	SOLE SOURCE	HUMAN SERVICE	Top 145	1
MA Description						Total Ordered Amount	
Vendor Name						\$54,452,724.95	

Work Step 2: Research / Investigation of Vendors

2 Medium

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

County originally approved contract with Royale Health Care Center on 5/23/2017 for Mental Health Inpatient Services. On 5/24/2022, the Board approved the extension of this contract through 6/30/2027, as the previous contract was set to end 6/30/2022.

We identified a Sole Source form approved by the County Procurement Office on 11/23/2021, which included a justification for sole source procurement as a due to no other facilities in Orange County providing similar or like services (Royale Health Care Center is the only provider in Orange County that is licensed as an MHRC and able to provide this level of care to individuals).

Work Step 4: Review of Payment Records

Low

Payment data provided by HCA indicated that Royale Health Care Center was paid \$54,452,724.95 for 96 invoices associated with this contract from July 2022 to June 2025. The payment amount was within the authorized amount pursuant to the contract (including revisions) of \$96,455,184.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
3	MA-042-23010959	MHSA	HCA	REQUEST FOR PROPOSALS - RFP	HUMAN SERVICE	Top 145	1
MA Description						Total Ordered Amount	
CHILDREN AND YOUTH OUTPATIENT SERVICES							
Vendor Name						\$50,802,866.75	
WESTERN YOUTH SERVICES							

Work Step 2: Research / Investigation of Vendors

2 Medium

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

Contract procured through a RFP and approved by the Board on 4/25/2023. County received 7 proposals, which were evaluated by a 5-person evaluation panel. Evaluation panel scored proposals across 4 geographical regions and awarded contracts to the highest scoring proposal for each region. Western Youth Services received the highest score for the West Region.

Work Step 4: Review of Payment Records

Low

Invoices are submitted by Western Youth Services for fiscal years 2024, 2025 and 2026. Invoices provided are dated between August 1, 2023 and November 30, 2025 for the service period July 2023 - November 2025. The expenditure and revenue reports accompanying the invoices total \$61,985,412.43.

Payment data provided by HCA office indicated that 31 payments totaling \$62,984,686.26 were issued by the County between August 31, 2023, and January 20, 2026.

The total of the expenditure and revenue reports and the payment data provided by the HCA office indicate the amounts invoiced and paid are below the authorized amount per the contract.

Work Step 5: Review of Emails / Other Communications

Medium

Emails provided as supporting documentation include, but are not limited to, an email stating the intent to negotiate into a contract with Western Youth Services, cost report submissions, a budget amendment for a one-time purchase and a request from Western Youth Services to use an outside vendor for batch processing.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
4	MA-042-24011226	MHSA/General Fund	HCA	SOLE SOURCE	HUMAN SERVICE	Top 145	1
MA Description						Total Ordered Amount	
Vendor Name						\$31,370,909.01	
REQ-1660900							
MIND OC							

Work Step 2: Research / Investigation of Vendors

3 High

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

Contract approved by the Board in May 2023 as a sole source procurement. Sole source form justification stated as follows: "In January 2023, the County of Orange and Mind OC entered into a Master Ground Lease. The County has agreed to lease the premises to Mind OC for the purpose of designing and constructing a wellness campus (Be Well Irvine). Mind OC has already started construction for the entire Irvine campus and will oversee the grant funded infrastructure projects. It is for this reason a sole source is required and Mind OC is the only vendor capable of overseeing these infrastructure projects." Based on our review, sole source justification appeared to be sufficient.

Work Step 4: Review of Payment Records

Low

Payment data provided by HCA office indicated that Mind OC was paid \$49,030,905.29 from June 2024 - January 2026 for 18 invoices associated with this contract. The total payment amount is within the authorized amount pursuant to the contract of \$95,434,758.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
5	MA-042-23010952	MHSA	HCA	REQUEST FOR PROPOSALS - RFP	HUMAN SERVICE	Top 145	1
MA Description						Total Ordered Amount	
CHILDREN AND YOUTH OUTPATIENT SERVICES							
Vendor Name						Total Ordered Amount	
CHILD GUIDANCE CENTER INC						\$23,025,034.00	

Work Step 2: Research / Investigation of Vendors

1 Medium

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

Contract procured through a RFP and approved by the Board on 4/25/2023. County received 7 proposals, which were evaluated by a 5-person evaluation panel. Evaluation panel scored proposals across 4 geographical regions and awarded contracts to the highest scoring proposal for each region. Child Guidance Center received the highest score for the North, East and South regions.

Work Step 4: Review of Payment Records

Low

Invoices were submitted by Child Guidance Center Inc for fiscal years 2024, 2025 and 2026. Invoices provided are dated between August 1, 2023 and December 19, 2025 for the service period July 2023 - November 2025. The expenditure and revenue reports accompanying the invoices total \$27,800,489.75.

Payment data provided by HCA office indicated that 29 payments totaling \$27,800,489.75 were issued by the County between August 28, 2023, and January 7, 2026.

Work Step 5: Review of Emails / Other Communications

Medium

Emails provided as supporting documentation include, but are not limited to, the following topics: the MediCal (Cal AIM) payment reform requirements effective July 1, 2023, new fiscal year administrative reminders, an FY 2023 - 2024 close out summary invoice from HCA to the Child Guidance Center Inc, a lease agreement between Child Guidance Center Inc and Civic Center LLC for HCA's review and approval, and an internal Orange County communication about using the remaining CGC SAMHSA grant allocation for the fiscal year to offset HCA's costs, and cost close out information for FY 2024 - 2025.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
6	MA-042-21011160	MHSA	HCA	REQUEST FOR PROPOSALS - RFP	HUMAN SERVICE	Top 145	1
MA Description						Total Ordered Amount	
CHILDRENS FULL SERVICE PARTNERSHIP/WRAPAROUND SERVICES							
Vendor Name						\$22,878,078.30	
PATHWAYS COMMUNITY SERVICES LLC							

Work Step 2: Research / Investigation of Vendors

1 Medium

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

Contract procured through an RFP and approved by the Board on 4/27/2021. County received 6 proposals, which were evaluated by a 3-person evaluation panel. County awarded 3 contracts based on the highest scored proposal across 3 target populations: (1) Children and Youth, defined as individuals 18 years and younger; (2) Transitional Age Youth, encompassing ages 16 through 28; and (3) Culturally and Linguistically Isolated Children and Transitional Age Youth, defined as individuals up to 25 years of age. Pathways Community Services LLC was the highest scored proposal for Populations 1 and 2.

Work Step 4: Review of Payment Records

Low

Invoices were submitted by Pathways Community Services LLC for fiscal years 2021 through 2026. Invoices provided are dated between August 19, 2021 and November 20, 2025 for the service period July 2021 - October 2025. The expenditure and revenue reports accompanying the invoices total \$22,498,717.90.

Payment data provided by HCA office indicated that 52 payments totaling \$22,569,838.65 were issued by the County between September 2, 2021, and January 16, 2026.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
7	MA-042-18010268	CARESAAct	HCA	REQUEST FOR PROPOSALS - RFP	HUMAN SERVICE	Top 145	1
MA Description						Total Ordered Amount	
GENERAL POPULATION FULL SERVICE PARTNERSHIP							
Vendor Name						\$21,384,422.00	
TELECARE CORPORATION							

Work Step 2: Research / Investigation of Vendors

2 Medium

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

Contract procured through a RFP and approved by the Board and originally approved contract with Telecare Corporation on June 6, 2017 to provide mental health services for adults and older adults who have a serious mental illness and/or co-occurring disorder through June 2020 for General Population Region A, B, Collaborative Court, Criminal Justice and Older Adult populations.

Services were added for General Population Region C in March 2018 and Collaborative Court in December 2019. On April 28, 2020, the Board renewed the contracts with Telecare through June 2021. On April 27, 2021, the Board renewed the contracts with Telecare through June 2022.

Work Step 4: Review of Payment Records

Medium

Invoices were not included in the documents provided by HCA.

Payment data provided by HCA included 120 payments for 62 invoices associated with this contract, with payments to Telecare Corporation totaling \$21,384,422. The payment amount is within the amount authorized under this contract of \$23,811,298.

Work Step 5: Review of Emails / Other Communications

Medium

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract originally procured through a competitive proposal process with evaluations of each proposal, consistent with 2 CFR §200.320(b)(2).

We confirmed that the contractor initially registered in SAM.gov on 6/4/2004, and maintained the required SAM.gov annual re-registration until 1/9/2027.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
8	GAX-017-23004200	ARPA	CEO	Beneficiary Agreement	Beneficiary Agreement	Top 145	1
MA Description						Total Ordered Amount	
Be Well2							
Vendor Name						\$20,000,000.00	
MIND OC							

Work Step 2: Research / Investigation of Vendors

3

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

On January 24, 2023, the Board approved a resolution making certain findings pursuant to Government Code 26227 related to contribution of up to \$40 million in American Rescue Plan Act funding to Mind OC for pre-construction and construction of Be Well Irvine campus; delegating authority to County Executive Officer or designee to negotiate and enter into an agreement related to this contribution. The sole source form included the following justification: "As Mind OC took part in the construction of the BeWell Orange County campus, this entity is the only one capable of providing the required services." Based on our review, the sole source justification appeared to be sufficient.

Work Step 4: Review of Payment Records

Low

The invoice #23004200 in amount of \$20,000,000 was second of the 3 payments towards the \$40,000,000 ARPA grant funds approved by the Board.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Beneficiary Agreement with Mind OC funded with ARPA funds as a sole source procurement. We identified a sole source justification, which also included justification for the emergency purchase.

We confirmed that the contractor initially registered in SAM.gov on 2/6/2020, and maintained the required SAM.gov annual re-registration until 8/15/2026.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
9	MA-042-23010693	MHSA	HCA	REQUEST FOR PROPOSALS - RFP	HUMAN SERVICE	Top 145	1
MA Description						Total Ordered Amount	
RE-ENTRY SUCCESS CENTER SERVICES							
Vendor Name						Total Ordered Amount	
CHARITABLE VENTURES OF ORANGE COUNTY						\$17,597,540.81	

Work Step 2: Research / Investigation of Vendors

4

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

Contract procured through a RFP and approved by the Board on 2/7/2023. County received 3 proposals, which were evaluated by a 3-person evaluation panel. Charitable Ventures of Orange County received the highest score out of the 3 proposals received.

Work Step 4: Review of Payment Records

Medium

Payment data provided by HCA indicated that Charitable Ventures of Orange County received 88 payments totaling \$21,949,577.05 for this contract (Re-Entry Success Center Services) from March 2023 - January 2026. The payment amount was within the authorized contract amount of \$34,374,821 (including contract amendments).

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
10	MA-042-23010528	MHSA	HCA	REQUEST FOR PROPOSALS - RFP	HUMAN SERVICE	Top 145	1
MA Description						Total Ordered Amount	
MH & WELL-BEING PROMOTION FOR DIVERSE COMMUNITIES							
Vendor Name						\$14,378,532.00	
LATINO CENTER FOR PREVENTION AND ACTION IN HEALTH							

Work Step 2: Research / Investigation of Vendors

2 Medium

Work Step 3: Review of Procurement Process and Competitive Bidding

High

Contract procured through a RFP and approved by the Board on 11/29/2022. County received 7 proposals, which were evaluated by a 3-person evaluation panel. Proposals for five (5) vendors selected as part of this master agreement were provided to validate responses to RFP. Weaver reviewed the evaluations and scoring and confirmed that the five (5) highest scored vendors were selected, which were Center for Applied Research Solutions, Latino Health Access, Orange County Asian and Pacific Islander Community Alliance, Inc. (OCAPICA), Special Service for Groups, Inc. and United States Veterans Initiative for Mental Health and Well-Being Promotion for Diverse Communities.

The Contract Summary Form included a list of 24 subcontractors selected by the 5 prime contractors. One of the subcontractors selected by OCAPICA was Warner Wellness, with a total pass thru amount of \$625,000 (tied for highest pass thru amount to all subcontractors). Warner Wellness is DBA for the nonprofit Viet America Society (VAS), which at that time employed the daughter of Former Supervisor Do in a leadership capacity. Weaver confirmed that the County was not involved in the selection of subcontractors. We identified a memo dated 11/4/2024 which implemented a requirement for the County to vet subcontractors through the same due diligence process as the prime contractor, however this requirement was not in effect at the time of this contract.

Work Step 4: Review of Payment Records

High

Invoices from all 5 vendors were available for review.

Payment data provided by HCA included 161 invoices associated with this contract, with payments to all five (5) vendors totaling \$14,755,295. The payment amount is within the amount authorized under this contract of \$15,908,808.

The invoice supporting documentation is structured as progress billings, including the summary scope, "Mental Health and Well-Being Promotion for Diverse Communities."

The Contract Summary Form included a list of 24 subcontractors selected by the 5 prime contractors. One of the subcontractors selected by OCAPICA was Warner Wellness, with a total pass thru amount of \$625,000 (tied for highest pass thru amount to all subcontractors). Warner Wellness is DBA for the nonprofit Viet America Society (VAS), which at that time employed the daughter of Former Supervisor Do in a leadership capacity. Weaver confirmed that the County was not involved in the selection of subcontractors. We identified a memo dated 11/4/2024 which implemented a requirement for the County to vet subcontractors through the same due diligence process as the prime contractor, however this requirement was not in effect at the time of this contract.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
11	MA-042-20010899	CARESAct/MHSA/General Fund	HCA	SOLE SOURCE	HUMAN SERVICE	Top 145	1
MA Description						Total Ordered Amount	
SYSTEM OF CARE DATA INTEGRATION SYSTEM (SOCDIS)							
Vendor Name						Total Ordered Amount	
INTERNATIONAL BUSINESS MACHINE						\$14,206,786.16	

Work Step 2: Research / Investigation of Vendors

1 Medium

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

Contract was approved by the Board on March 24, 2020 as a sole source procurement. We identified a Sole Source Justification form approved on March 13, 2020. The Agenda Staff Report provides the following justification for a sole source contract: "A Sole Source is needed due to the high urgency behind the need for this system to be developed and operational as quickly as possible and yet meet minimum functional objectives at the time of go-live."

Work Step 4: Review of Payment Records

Low

Payment data provided by HCA indicated that IBM was paid \$14,206,786.16 for 64 invoices associated with this contract from March 2020 - June 2023. The payment amount was within the authorized amount pursuant to the contract (including amendments) of \$19,563,218.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract partially funded with funds from CARES Act for a System of Care Data Integration System (SOCDIS) and procured using sole source method. Sole source justification included in contract file.

We confirmed that the contractor initially registered in SAM.gov on 5/30/2001 and has maintained its active registration.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
12	MA-012-20011963	CARESAct	OCCR	BOS RESO-3/26/20 EMERGENCY(1)	SERVICE	Top 145	1
MA Description						Total Ordered Amount	
DISTRICT 1 - CARES ACT ECONOMIC SUPPORT PROGRAM							
Vendor Name						\$12,984,230.00	
MANAGED CAREER SOLUTONS SPC							

Work Step 2: Research / Investigation of Vendors

1 Medium

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

Contract awarded to Managed Career Solutions as an emergency procurement to on June 18, 2020 based on emergency purchasing authority approved by the Board in April 2020. The contract was to administer \$13 million for grants of \$10,000 each to small businesses and non-profits impacted by COVID based on a lottery system. The grant funds represented \$13 million of the \$15 million allocated to District 1 for Economic Support for the CARES Act allocation. Managed Career Solutions was to administer the receipt of applications and lottery for selection of grantees, with an administrative fee of \$450,000. Based on the timing and scope of the contract, the emergency procurement appeared to be appropriate.

Work Step 4: Review of Payment Records

Low

Invoices included details for the small businesses and non-profits that received grants of \$10,000. Administered by Managed Career Solutions based on a lottery system for businesses that submitted applications. Managed Career Solutions provided a final report with a list of the 1,255 grant recipients, with \$12,550,000 awarded in total. Consistent with the contract, Managed Career Solutions received \$450,000 for administering the contract.

Work Step 5: Review of Emails / Other Communications

Low

Email on 12/2/2020 included an Excel spreadsheet attachment with the final list of all grant awards administered by Managed Career Solutions. The Excel spreadsheet reflected a total of 1,255 grant awards of \$10,000, which totaled \$12,550,000. Grant awards included 568 grants for Santa Ana, 388 grants for Garden Grove, 246 grants for Westminster and 53 grants for Fountain Valley.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract funded through CARES Act and procured as an emergency procurement, but also approved by the Board on 5/26/2020, which included emergency justification.

We confirmed that the contractor initially registered in SAM.gov on 4/27/2007 and has maintained an active registration.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
13	MA-042-21010425	General Fund	HCA	SOLE SOURCE	HUMAN SERVICE	Top 145	1
MA Description						Total Ordered Amount	
SUICIDE PREVENTION AND SUPPORT SERVICES							
Vendor Name						\$11,308,582.10	
DIDI HIRSCH PSYCHIATRIC SERVICE							

Work Step 2: Research / Investigation of Vendors

2 Medium

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

Contract was approved by the Board on 6/2/2020 as a sole source procurement. We identified a Sole Source Justification form approved on 12/11/2019. There are two amendments to the Sole Source Justification form both signed on 10/29/2021. This is after the approval of the original contract, but before the Amendment No. 1 to the contract was approved by the Board. The Agenda Staff Report provides the following justification for a sole source contract: "These services were sole sourced to Didi Hirsch, as currently no other identified entity can deliver a full array of suicide prevention services in Orange County. Didi Hirsch is a pioneer in the field of suicide prevention services and a recognized national expert, and is also involved in prevention efforts with Be Well OC. By leveraging considerable in-kind operational and infrastructural costs including their state-of the art facilities, Didi Hirsch is able to provide a comprehensive continuum of services to Orange County residents at well below the market rate."

Work Step 4: Review of Payment Records

Medium

We did not receive invoices past October 2024. Amendment No. 3 indicates the contract with the vendor had been extended for two years, at least through June 30, 2025.

It appears the County provided the vendor with an invoice template to follow and input the information into rather than the vendor providing their own invoice.

As early as October 1, 2020, the invoices now reflect the new contract number. However, it is not until Amendment No. 3 that went into effect on 7/1/2023 where it specifically states that "The Contract number is changed from Contract No. MA-042-20010910 to Contract No. MA-042-21010425."

Payment data provided by HCA office indicated that Didi Hirsch Psychiatric Service was paid \$11,666,814.10 for 123 invoices associated with this contract from September 2020 - October 2025, which was within the authorized contract amount of \$12,995,000.

Work Step 5: Review of Emails / Other Communications

Low

A Countywide Annual Procurement Plan Excel file found via email review indicates that MA-042-21010425 is "REPLACING MA-042-20010910."

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
14	MA-042-25010355	MHSA	HCA	SOLE SOURCE	HUMAN SERVICE	Top 145	1
MA Description						Total Ordered Amount	
CRISIS STABILIZATION SERVICES AND CRISIS RESIDENTIAL SERVICE							
Vendor Name						\$10,879,206.26	
EXODUS RECOVERY INC							

Work Step 2: Research / Investigation of Vendors 1 Medium

Work Step 3: Review of Procurement Process and Competitive Bidding Medium

Contract was approved by the Board on 9/10/2024 as a sole source procurement. We did not identify a Sole Source Form, however, the Supplemental Agenda Staff Report indicated that the County originally approved Mind OC to provide Mental Health and Recovery Services at the Be Well Orange Campus as a sole source procurement on 9/27/2022. The County subsequently terminated the contract with Mind OC and recommended the approval of Exodus to replace Mind OC in order to maintain continuity of services and care. The ASR also indicated that Exodus was already a direct service provider at the Be Well Orange Campus and familiar with the operations at the campus.

Work Step 4: Review of Payment Records Low

Invoices were submitted by Exodus Recovery Inc for fiscal years 2025 and 2026. Invoices provided are dated between October 24, 2024 and November 6, 2025, for the service period September 2024 - October 2025. The expenditure and revenue reports accompanying the invoices total \$17,148,207.47.

Payment data provided by HCA office indicated that 16 payments totaling \$18,311,500.83 were issued by the County between October 31, 2024 and January 23, 2026.

Work Step 5: Review of Emails / Other Communications Medium

A memo to the Board of Directors, dated August 15, 2024, discusses that Exodus Recovery Inc was previously contracted by Mind OC then in March 2024 Exodus Recovery Inc notified Mind OC that they would not be renewing the contract and the last day would be September 18, 2024, which is one day before the start date of providing services for contract MA-042-25010355.

A fiscal compliance review completed by the County of Los Angeles Department of Auditor-Controller, Report #X18117, noted significant areas of non-compliance regarding contracts with Exodus Recovery, Inc.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
15	MA-042-21011318	MHSA	HCA	SOLE SOURCE	HUMAN SERVICE	Top 145	1
MA Description						Total Ordered Amount	
ADULT MENTAL HEALTH SKILLED NURSING FACILITY WITH STP SCVS							
Vendor Name						Total Ordered Amount	
EXTENDED CARE HOSPITAL OF WESTMINSTER						\$10,622,418.00	

Work Step 2: Research / Investigation of Vendors

0 Low

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

Contract was approved by the Board on 5/11/2021 as a sole source procurement. We identified a Sole Source Justification form approved on 3/11/2021. The Sole Source Justification form provides the following justification for a sole source contract: "This vendor is the only vendor capable of providing the services because it operates a SNF with STP on the same premises as the SNF and does not meet the federal definition of the Medicaid Institutions for Mental Diseases (IMD) under Title 42, Code of Federal Regulations (CFR), 435.1010."

Work Step 4: Review of Payment Records

Medium

Payment data provided by HCA included 63 payments for 36 invoices associated with this contract, with payments to Extended Care Hospital of Westminster totaling \$10,622,418. The payment amount was within the authorized contract amount of \$14,000,557.

Work Step 5: Review of Emails / Other Communications

Medium

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
16	GAX-017-23003419	ARPA	CEO	Beneficiary Agreement	Beneficiary Agreement	Top 145	1
MA Description						Total Ordered Amount	
Be Well2							
Vendor Name						Total Ordered Amount	
MIND OC						\$10,000,000.00	

Work Step 2: Research / Investigation of Vendors

3

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

On January 24, 2023, the Board approved a resolution making certain findings pursuant to Government Code 26227 related to contribution of up to \$40 million in American Rescue Plan Act funding to Mind OC for pre-construction and construction of Be Well Irvine campus; delegating authority to County Executive Officer or designee to negotiate and enter into an agreement related to this contribution. This Beneficiary Agreement was for \$10 million of the \$40 million previously authorized by the Board.

Work Step 4: Review of Payment Records

Low

Based on the payment data report provided by CEO Office, Mind OC submitted invoice #23003419 for \$10,000,000, which was paid on 02/01/2023. The \$10,000,000 amount was first of the 3 payments towards the \$40,000,000 ARPA grant funds approved by the Board for the construction of the Be Well Irvine campus.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Beneficiary Agreement with Mind OC funded with ARPA funds as a sole source procurement. We identified a sole source justification, as described in Work Step 3.

We confirmed that the contractor initially registered in SAM.gov on 2/6/2020 and has maintained an active registration.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
17	GAX-017-23005818	ARPA	CEO	Beneficiary Agreement	Beneficiary Agreement	Top 145	1
MA Description						Total Ordered Amount	
Be Well2							
Vendor Name						Total Ordered Amount	
MIND OC						\$10,000,000.00	

Work Step 2: Research / Investigation of Vendors

3

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

On January 24, 2023, the Board approved a resolution making certain findings pursuant to Government Code 26227 related to contribution of up to \$40 million in American Rescue Plan Act funding to Mind OC for pre-construction and construction of Be Well Irvine campus; delegating authority to County Executive Officer or designee to negotiate and enter into an agreement related to this contribution. This Beneficiary Agreement was for \$10 million of the \$40 million previously authorized by the Board.

Work Step 4: Review of Payment Records

Low

The invoice #23005818 in amount of \$10,000,000 was third of the 3 payments towards the \$40,000,000 ARPA grant funds approved by the Board.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Beneficiary Agreement with Mind OC funded with ARPA funds as a sole source procurement. We identified a sole source justification, as described in Work Step 3.

We confirmed that the contractor initially registered in SAM.gov on 2/6/2020 and has maintained an active registration.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
18	MA-042-22011401	MHSA	HCA	SOLE SOURCE	HUMAN SERVICE	Top 145	1
MA Description						Total Ordered Amount	
PADS SS PA WITH SYRACUSE UNIVERSITY							
Vendor Name						Total Ordered Amount	
SYRACUSE UNIVERSITY						\$9,545,470.00	

Work Step 2: Research / Investigation of Vendors

1 Medium

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

Contract was approved by the Board on 3/22/2022 as a sole source procurement. We identified a Sole Source Justification form approved on 11/10/2021. The Agenda Staff Report provides the following justification for a sole source contract: " There are no other vendors with the background and expertise in PADs that can also serve as a fiscal intermediary and contracting agent for this project. MHSOAC identified the Burton Blatt Institute (BBI) at Syracuse University (SU), as the organization to support the PADs INN project proposal development. BBI are experts in the field of supported decision making, Disability Rights and legislation, which are critical components of PADs"

The PADs initiative is a statewide project with voluntary county participation.

Work Step 4: Review of Payment Records

Medium

Payment data provided by HCA included 14 payments for 13 invoices associated with this contract, with payments to Syracuse University totaling \$8,794,935.43. The payment amount is within the amount authorized under this contract of \$9,545,470.

Work Step 5: Review of Emails / Other Communications

Medium

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
19	MA-042-23010574	MHSA	HCA	SOLE SOURCE	HUMAN SERVICE	Top 145	1
MA Description						Total Ordered Amount	
OUTREACH & COMMUNITY AWARENESS CAMPAIGN							
Vendor Name						\$7,973,410.00	
ANGELS BASEBALL LP							

Work Step 2: Research / Investigation of Vendors

2 Medium

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

A competitive bid process was not carried out for the contract. Contract was approved by the Board on December 6, 2022, as a sole source procurement. We identified a Sole Source Justification form approved on November 1, 2022. The Sole Source Justification form provides the following justification: "ABLP is the only Major League Baseball team in Orange County and is the largest sporting event venue in Orange County at just over 45,000 seats. A contract with ABLP enables the HCA to sustain raised awareness and continuous outreach regarding mental wellness and available resources to Orange County residents during the baseball season (April-October). During long stretches of away games, Angel Stadium also hosts other events and performances, allowing for additional opportunities to reach the community at-large."

Work Step 4: Review of Payment Records

Medium

Payment data provided by HCA indicated that Angels Baseball received 13 payments totaling \$9,618,024 for this contract (Outreach & community Awareness Campaign) from February 2023 - October 2025. The payment amount matched the authorized contract amount of \$9,618,024.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
20	MA-042-20010480	MHSA/General Fund	HCA	SOLE SOURCE	HUMAN SERVICE	Top 145	1
MA Description						Total Ordered Amount	
BEHAVIORAL HEALTH SYSTEM TRANSFORMATION INNOVATION PROJECT							
Vendor Name						\$7,426,952.48	
MIND OC							

Work Step 2: Research / Investigation of Vendors

3

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

Contract was approved by the Board on 10/8/2019 as a sole source procurement. We identified a Sole Source Justification form approved on 7/29/2019 with the following justification for a sole source contract: "Mind OC is the fiscal entity that was created to support the advancement of Be Well OC and the Orange County mental health and wellness ecosystem...There are no other vendors that represent all of Orange County - public, private, academic and faith - and leverage the community's diverse yet complementary assets and expertise to bring together a robust, community-based, cross-sector strategy that is required for this project."

Work Step 4: Review of Payment Records

Low

Payment data provided by HCA office indicated that Mind OC was paid \$7,426,952.48 from December 2019 - August 2023 for 47 invoices associated with this contract. The total payment amount is within the authorized amount pursuant to the contract of \$7,700,000.

Work Step 5: Review of Emails / Other Communications

Low

We identified a "Be Well Expenses" document listing out what appears to be multiple contracts between Mind OC and the County, and the associated terms and costs per fiscal year.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
21	MA-042-22010749	ARPA	HCA	SOLE SOURCE	SERVICE	Top 145	1
MA Description						Total Ordered Amount	
EMERGENCY CONTRACT FOR COVID-19 CONTACT TRACIN							
Vendor Name						Total Ordered Amount	
APPLIED MEMETICS LLC						\$7,056,865.51	

Work Step 2: Research / Investigation of Vendors

3

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

A competitive bid process was not carried out for the contract. Contract was approved by the Board on December 14, 2021, as a sole source procurement. We identified a Sole Source Justification form approved on November 18, 2021. The Sole Source Justification form provides the following justification: "Applied Memetics LLC Is already providing COVID-19 contact tracing. Also, with time being of the essence in relation to public health there would be a significant disruption in HCA's ability to effectively conduct COVID-19 pandemic response activities including but not limited to, case and contact investigation, outbreak response and mobile vaccine efforts."

Work Step 4: Review of Payment Records

Medium

Payment data provided by HCA indicated that Applied Memetics received 141 payments totaling \$7,056,865.51 for this contract (COVID-19 Contact Tracing) from March 2022 - February 2024. The payment amount was within the authorized contract amount of \$16,000,000.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract funded through ARPA and procured using sole source methodology. We identified a sole source form which included emergency justification for the purchase related to COVID-19.

We confirmed that the contractor initially registered in SAM.gov on 10/15/2008 and has maintained an active registration.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
22	MA-042-20010886	MHSA	HCA	REQUEST FOR PROPOSALS - RFP	HUMAN SERVICE	Top 145	1
MA Description						Total Ordered Amount	
Vendor Name						\$6,133,787.81	
EARLY CHILDHOOD MENTAL HEALTH CONSULTATION SERVICES							
CHARITABLE VENTURES OF ORANGE COUNTY							

Work Step 2: Research / Investigation of Vendors 4 High

Work Step 3: Review of Procurement Process and Competitive Bidding Low

Contract procured through a RFP and approved by the Board on 2/11/2020. County received 1 proposal, which was evaluated by a 3-person evaluation panel.

Work Step 4: Review of Payment Records Medium

Payment data provided by HCA indicated that Charitable Ventures of Orange County received 76 payments totaling \$6,133,787.81 for this contract (Early Childhood and Youth Mental Health Consultation Services) from April 2020 - July 2024. The payment amount was within the authorized contract amount of \$7,440,301 (including contract amendments).

Work Step 5: Review of Emails / Other Communications Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
23	MA-063-20011984	CARESAct	SSA	BOS RESO-3/26/20 EMERGENCY(1)	HUMAN SERVICE	Top 145	1
MA Description						Total Ordered Amount	
FINANCIAL SUPPORT FOR EMERGENCY FOOD DISTRIBUTION, MPY0419							
Vendor Name						\$6,000,000.00	
COMMUNITY ACTION PARTNERSHIP OF ORANGE COUNTY							

Work Step 2: Research / Investigation of Vendors

1 Medium

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

Contract awarded to Community Action Partnership of Orange County as an emergency procurement on May 19, 2020 based on emergency purchasing authority approved by the Board in April 2020. The Board approved \$3 million of funding to be distributed to Second Harvest Food Bank of Orange County, Inc. and Community Action Partnership of Orange County for May 2020 - October 2020. The Board later approved \$3 million in additional funding for a cumulative total of \$6 million, for services from May 2020 - November 2020. Based on the timing and scope of the contract, the emergency procurement appeared to be appropriate.

Work Step 4: Review of Payment Records

Medium

Payment data provided by SSA indicated that the Community Action Partnership of Orange County and the Second Harvest Food Bank of Orange County, Inc. invoiced for and received \$3,000,000 each as specified in the Board approval.

Work Step 5: Review of Emails / Other Communications

Medium

We identified emails discussing the initial request for funds from the food banks, and the funding source and reporting/monitoring requirements. The supporting documentation provided contain an April 30, 2020 letter from Community Action Partnership of Orange County and the Second Harvest Food Bank of Orange County, Inc. requesting \$45,713,450 in funding for May 2020 - October 2020. No additional emails were identified relating to the discussion of the letter, the amount requested in the letter or how the amount of \$6,000,000 of the final contract was agreed upon.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract funded through CARES Act and procured as an emergency purchase by SSA. While we did not identify an emergency justification memo in the contract file, we identified emergency justification in the recitals portion of the contract.

We confirmed that the contractor initially registered in SAM.gov on 1/24/2008 and has maintained an active registration.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
24	MA-042-21010855	CARESAct	HCA	BOS RESO-3/26/20 EMERGENCY(1)	HUMAN SERVICE	Top 145	1
MA Description						Total Ordered Amount	
CURAPATIENT COVID-19 VACCINE ADMINISTRATION APPLICATION							
Vendor Name						Total Ordered Amount	
COMPOSITE APPS INC						\$5,000,000.00	

Work Step 2: Research / Investigation of Vendors

4

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

Contract awarded to Composite Apps, Inc. as an emergency procurement on November 25, 2020 based on emergency purchasing authority approved by the Board in April 2020. The contract was help individuals and providers engage with the patient's care experience before, during, and after a COVID-19 vaccination through CuraPatient, a Software-as-a-Service platform. Based on the timing and scope of the contract, the emergency procurement appeared to be appropriate.

Work Step 4: Review of Payment Records

Medium

Payment data provided by HCA indicated that Composite Apps received 5 payments totaling \$5,000,000 for this contract (CuraPatient COVID-19 Vaccine Administration Application) from December 2020 - September 2021. The payment amount was within the authorized contract amount of \$5,000,000 (including contract amendments).

Work Step 5: Review of Emails / Other Communications

Medium

We identified emails related to public records requests for documents related to this contract.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract funded through CARES Act and procured as an emergency purchase by HCA. Purchase included in HCA's Emergency Procurement Request #59 dated May 14, 2021 for services to support Project Independence for Incident Management Team (IMT) and COVID-19 Vaccine PODS (Point of Dispensing Site).

We confirmed that the contractor initially registered in SAM.gov on 4/8/2011 and has maintained an active registration.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
25	MA-042-21010037	CARESAct	HCA	BOS RESO-3/26/20 EMERGENCY(1)	SERVICE	Top 145	1
MA Description						Total Ordered Amount	
360 CLINIC COVID-19 TESTING CONTRACT							
Vendor Name						\$5,000,000.00	
360 HEALTH PLAN INC							

Work Step 2: Research / Investigation of Vendors

6

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

The contract with 360 Health Plan was procured as an emergency purchase for COVID testing. The Director of Operations for 360 Health Plan submitted a proposal to HCA's Director, Dr. Chau, in June 2020, and 360 Health Plan received a contract for \$5 million in July 2020. While it did not appear that HCA obtained proposals or quotes from other vendors, the services appeared to qualify under the parameters of emergency purchases, and therefore no sole source justification was required.

Work Step 4: Review of Payment Records

High

Weaver's review of the County contracts with 360 Health Plan Inc (360 Clinic) is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 5: Review of Emails / Other Communications

High

Weaver's review of the County contracts with 360 Health Plan Inc (360 Clinic) is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

High

Contract funded through CARES Act and procured as an emergency purchase by HCA. Purchase included in HCA's Emergency Procurement Request #9 dated May 15, 2020 for COVID-19 testing services. Limited information or detail included in the emergency justification for this request, and no cost information provided.

We confirmed that the contractor initially registered in SAM.gov on 1/12/2021, and maintained the required SAM.gov annual re-registration until 1/20/2023. Contractor was not actively registered after 1/20/2023.

Contract for COVID-19 testing services was executed on 7/9/2020, which was 6 months prior to the contractor being registered with SAM.gov. We observed at least one check payment made to this contractor before their initial SAM.gov registration date.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
26	MA-042-20010901	MHSA	HCA	SOLE SOURCE	HUMAN SERVICE	Top 145	1
MA Description						Total Ordered Amount	
SPONSORSHIP AGREEMENT WITH ANGELS BASEBALL LP							
Vendor Name						\$4,605,000.00	
ANGELS BASEBALL LP							

Work Step 2: Research / Investigation of Vendors

2 Medium

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

Contract was approved by the Board on 12/17/2019 as a sole source procurement. We identified a Sole Source Justification form approved on 12/09/2019. The Sole Source Justification form provides the following justification for a sole source contract: "ABLP is the only Major League Baseball team in Orange County. A contract with ABLP enables HCA to sustain raised awareness and continuous outreach concerning Mental Health Awareness to Orange County residents during the baseball season (March - October). ABLP is one of only two Major League Baseball teams with three million fans for 15 straight years." The agreement was amended twice, and we identified another Sole Source Justification form approved on March 10, 2022. The second Amendment was approved by the Board on 4/12/2022.

Work Step 4: Review of Payment Records

Medium

Payment data provided by HCA office indicated that Angels Baseball was paid \$4,605,000 for 13 invoices associated with this contract from December 2019 - December 2021. The payment amount was within the authorized contract amount of \$4,870,000 (including contract amendments).

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
27	MA-042-20011483	CARESAct	HCA	BOS RESO-3/26/20 EMERGENCY(1)	HUMAN SERVICE	Top 145	1
MA Description						Total Ordered Amount	
EMERGENCY CONTRACT FOR FOOD DELIVERY SERVICES							
Vendor Name							
CFS NORCAL INC						\$2,006,774.69	

Work Step 2: Research / Investigation of Vendors

4

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

Contract awarded to CFS SoCal, Inc. dba Choicelunch as an emergency procurement on March 20, 2020, based on emergency purchasing authority approved by the Board in April 2020. The contract amount was for providing "food delivery services of meals for the County homeless shelter, for 400 individuals, three meals a day." The original term of the contract was March 21, 2020, through June 30, 2020. There were eight (8) amendments to the contract. The first two amendments extended the scope of work, the third amendment added FEMA provisions, and following amendments added funds and/or extended the term of the contract. The amended contract amount not to exceed was \$2,215,000 (originally \$500,000) and the contract term was extended to February 28, 2021. Based on the timing and scope of the contract, the emergency procurement appeared to be appropriate.

Work Step 4: Review of Payment Records

Medium

Payment data provided by HCA office indicated that CFS NorCal Inc was paid \$101,869.12 for three (3) invoices associated with this contract on April 14, 2020 and CFS SoCal Inc was paid \$1,904,905.57 from May 2020 - April 2021 for 27 invoices associated with this contract. The payment amount was within the authorized amount pursuant to the contract (including amendments) of \$2,215,000.

Work Step 5: Review of Emails / Other Communications

Medium

A November 23, 2020 email contains a tracking log attachment that includes MA-042-20011483. The contract was identified as needing to be extended past December 30, 2020, with the offer of a potential alternate funding source. The final contract amendment extended the term to February 28, 2021.

Other relevant emails discussing the vendor selection or details of the contract renewals were not identified.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

High

Contract funded through CARES Act and procured as an emergency purchase by HCA. Purchase included in HCA's Emergency Procurement Request #14 dated June 19, 2020 for COVID-19 meal delivery services. Limited information or detail included in the emergency justification for this request, and no cost information provided.

We confirmed that the contractor initially registered in SAM.gov on 9/30/2019, and maintained the required SAM.gov annual re-registration until 11/30/2020, its latest registration expiration date.

We observed at least one check payment made to this contractor after their SAM.gov expiration date.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
28	MA-012-22011548	ARPA	OCCR	GOVERNMENT CODE	HUMAN SERVICE	Top 145	1
MA Description						Total Ordered Amount	
ABOUND FOOD CARE - FOOD AND WATER STORAGE PROGRAM							
Vendor Name						\$2,000,000.00	
ABOUND FOOD CARE							

Work Step 2: Research / Investigation of Vendors

5

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

On June 28, 2022, the Board approved the subrecipient agreement for emergency food and water preparedness through the issuance of a \$2 million grant to Abound Food Care, Inc. from the County's allocation of ARPA funding. Contract appears to have been approved as an emergency procurement even though the emergency procurement procedures terminated in April 2021. According to the ASR, previously on September 28, 2021, the Board allocated \$2 million in ARPA funding to the OC Hunger Alliance for the purchase of food and water storage equipment to aid in the event of a disaster emergency, with Abound Food Care being a member of the OC Hunger Alliance. An unsigned draft of a Sole Source Request Form was provided as backup documentation. A signed form was not identified.

Work Step 4: Review of Payment Records

High

We observed Subrecipient reports that detail the uses of the grant funds. The Subrecipient reports appear to indicate that there are expenditures dated before the 6/28/2022 Board meeting approving the funds disbursement. The Subrecipient reports display the vendors that Abound Food Care transferred grant funds to including their network of meal preparers. Perfume River Restaurant was one of these meal preparers and was paid \$277,120. Of the grant funds used, \$823,815.60 were expensed in the 9-month period between June 28, 2022 - March 31, 2023. \$1,176,184.39 was expensed in the 3-month period from April 1, 2023 - June 30, 2023.

Weaver's review of the County contracts with Abound Food Care is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 5: Review of Emails / Other Communications

High

Email data shows the OC Hunger Alliance is comprised of three non-profit organizations: Second Harvest Food Bank, Abound Food Care and Orange County Food Bank. Email data includes discussions and reviews of drafts of the Strategic Emergency Preparedness Plan developed by Abound Food Care between February 2022 and June 2022. A June 17, 2022, version of the plan includes the following restaurants as "Abound Food Care's local network of food repurposing kitchens to create meals": Orange Coast College, Katella Grill, Monkey Business Café, California Culinary Coalition and PR Restaurant. The plan also states that "Second Harvest Food Bank and Orange County Food Bank, members of the OC Hunger Alliance, will serve as sources of food supply." A November 2022 email chain discussed the project status and delays, noting the Perfume River's meal production status and logistics. In a February 28, 2023 email Andrew Do nominated Peter Pham for an Orange County Heros Award. In the nomination write up there is mention of Viet American Society's work through Abound Food Care.

Weaver's review of the County contracts with Abound Food Care is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract procured as a subrecipient agreement funded through ARPA for Abound Food Care for Emergency Food and Water Storage Program for Emergency Preparedness.

We confirmed that the contractor initially registered in SAM.gov on 4/18/2022, and maintained its active registration.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
29	MA-042-18010716	CARESAAct	HCA	REQUEST FOR PROPOSALS - RFP	HUMAN SERVICE	Top 145	1
MA Description						Total Ordered Amount	
FAMILY SUPPORT SERVICES							
Vendor Name						\$1,672,179.00	
NAMI ORANGE COUNTY							

Work Step 2: Research / Investigation of Vendors

2 Medium

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

On 10/31/2016, the County issued a RFP for Family Support Services and awarded a contract to Boys Town California, Inc on 5/9/2017. However, in June 2017, Boys Town informed the County that their California operations were ceasing. HCA recommended the contract be awarded to NAMI Orange County given that they were already providing similar services to the community and no other proposals were received in response to the RFP.

Work Step 4: Review of Payment Records

Medium

Payment data provided by HCA indicated that NAMI Orange County was paid \$1,672,179 for 72 invoices associated with this contract from October 2017 - June 2023. The payment amount was within the authorized amount pursuant to the contract (including amendments) of \$1,677,668.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Medium

Contract funded through the CARES Act and procured as a sole source procurement, which was approved by the Board. The ASR included sole source justification.

We confirmed that the contractor initially registered in SAM.gov on 5/28/2019 and remained active through 2/25/2023.

We identified at least one payment made to this contractor before their initial SAM.gov registration date (5/28/2019), as well as at least one check after their SAM.gov expiration date (2/25/2023)

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
30	MA-012-16011669	CARESAct	OCCR	USE 120 - IFB	COMMODITY	Top 145	1
MA Description						Total Ordered Amount	
OCCR-PRINT AND MAIL SERVICES							
Vendor Name						Total Ordered Amount	
MONACO INC						\$1,540,702.47	

Work Step 2: Research / Investigation of Vendors

2 Medium

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

Contract procured through an Invitation for Bid (IFB) issued in February 2016. The County received 3 bids and 2 vendors were selected.

Work Step 4: Review of Payment Records

Low

Payment data provided by OCCR included 95 delivery orders (DO's) and 177 invoices associated with this contract, with payments Monaco Inc. totaling \$1,540,702. The payment amount is within the amount authorized under this contract of \$2,500,000.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Medium

Contract partially funded through CARES Act and procured through IFB. As described in Work Step 3, we confirmed that multiple proposals were received and evaluated.

We confirmed that the contractor started the registration process on SAM.gov and was assigned a UEID (Unique Entity ID), but has not completed the subsequent steps needed to fully register in SAM.gov. However, it is unclear if any of the payments received were funded through the CARES Act as only portions of this contract were funded through CARES Act, and multiple vendors are included on this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
31	GAX-017-22001903	ARPA	CEO	Beneficiary Agreement	Beneficiary Agreement	Top 145	1
MA Description						Total Ordered Amount	
For the purchase of emergency food to address immediate needs related to COVID-19.							
Vendor Name						Total Ordered Amount	
OC Hunger Alliance / Second Harvest Food Bank of Orange County						\$1,500,000.00	

Work Step 2: Research / Investigation of Vendors

0 Low

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

On September 28, 2021, the Board approved the allocation of \$3 million in American Rescue Plan Act funding to the OC Hunger Alliance for the "purchase of emergency food to address immediate needs related to COVID -19." On October 19, 2021, the Board issued \$1,500,000 of these funds to Second Harvest Food Bank of Orange County.

OC Hunger Alliance issued a letter to the County on March 30, 2021 requesting \$3,000,000 from the county for "the purchase of emergency food to address immediate needs" caused by the Covid-19 pandemic, including the decrease in food donations in 2021 compared to 2020, and the lengthy recovery from the pandemic. The letter also stated that the funds would be used by 2 of the 3 OC Hunger Alliance members, Second Harvest Food Bank of Orange County and Community Action Partnership of Orange County.

Work Step 4: Review of Payment Records

Low

Payment data provided by CEO office indicated that Second Harvest Food Bank of Orange County was paid \$1,500,000 on November 4, 2021. The payment amount was within the authorized amount pursuant to the contract of \$1,500,000.

Work Step 5: Review of Emails / Other Communications

Low

In a letter dated March 30, 2021, addressed to the County, the OC Hunger Alliance requested \$3,000,000 in funds for two of the three OC Hunger Alliance member organizations, Second Harvest Food Bank of Orange County and Community Action Partnership of Orange County. A second letter was sent August 31, 2021.

Email data includes, as required by the contract, Second Harvest Food Bank of Orange County's ARPA Subrecipient Progress Reports sent to the County.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract funded through ARPA and procured as a beneficiary agreement for subrecipient for food purchases due to COVID-19 impacts, which was approved by the Board.

We confirmed that the contractor initially registered in SAM.gov on 8/24/2012 and maintained an active registration.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
32	GAX-017-22001918	ARPA	CEO	Beneficiary Agreement	Beneficiary Agreement	Top 145	1
MA Description						Total Ordered Amount	
For the purchase of emergency food to address immediate needs related to COVID-19.							
Vendor Name						\$1,500,000.00	
OC Hunger Alliance / Community Action Partnership of Orange County							

Work Step 2: Research / Investigation of Vendors

1 Medium

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

On September 28, 2021, the Board approved the allocation of \$3 million in American Rescue Plan Act funding to the OC Hunger Alliance for the "purchase of emergency food to address immediate needs related to COVID -19." On October 19, 2021, the Board issued \$1,500,000 of these funds to the Community Action Partnership of Orange County.

OC Hunger Alliance issued a letter to the County on March 30, 2021 requesting \$3,000,000 from the county for "the purchase of emergency food to address immediate needs" caused by the Covid-19 pandemic, including the decrease in food donations in 2021 compared to 2020, and the lengthy recovery from the pandemic. The letter also stated that the funds would be used by 2 of the 3 OC Hunger Alliance members, Second Harvest Food Bank of Orange County and Community Action Partnership of Orange County.

Work Step 4: Review of Payment Records

Low

Payment data provided by CEO office indicated that Community Action Partnership of Orange County was paid \$1,500,000 on November 4, 2021. The payment amount was within the authorized amount pursuant to the contract of \$1,500,000.

Work Step 5: Review of Emails / Other Communications

Low

In a letter dated March 30, 2021, addressed to the County, the OC Hunger Alliance requested \$3,000,000 in funds for two of the three OC Hunger Alliance member organizations, Second Harvest Food Bank of Orange County and Community Action Partnership of Orange County. A second letter was sent August 31, 2021.

As required by the contract, Community Action Partnership of Orange County sent ARPA Subrecipient Progress Reports to the County.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract funded through ARPA and procured as a beneficiary agreement for subrecipient for food purchases due to COVID-19 impacts, which was approved by the Board.

We confirmed that the contractor initially registered in SAM.gov on 1/24/2008, and maintained an active registration.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
33	MA-017-20011849	CARESAct/ARPA	CEO	REQUEST FOR PROPOSALS - RFP	SERVICE	Top 145	1
MA Description						Total Ordered Amount	
FINANCIAL COST RECOVERY CONSULTING SERVICES							
Vendor Name						Total Ordered Amount	
IEM INTERNATIONAL INC						\$1,210,000.00	

Work Step 2: Research / Investigation of Vendors

0 Low

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

Contract procured through a RFP and was executed on 5/18/2020 for "Financial Cost Recovery Consulting Services." This contract was a result of the County being directed by FEMA and California Governor's Office of Emergency Services as the Lead Agency to submit reimbursement claims on behalf of Orange County and other participating jurisdictions.

We were unable to locate information regarding the RFP and when the board originally approved this contract. However, we observed the board's approval of the amendments to this contract on 4/13/2021 (Amendment #1), 12/14/2021 (Amendment #2), and 12/20/2022 (Amendment #3).

Work Step 4: Review of Payment Records

Low

Payment data provided by CEO office indicated that IEM International was paid \$1,217,732 for 63 invoices associated with this contract from June 2021 - July 2025.

The payment amount was within the authorized amount pursuant to the contract (including amendments) of \$1,440,000.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract funded through CARES Act and ARPA and procured through a RFP process.

We confirmed that the contractor initially registered in SAM.gov on 4/23/2002, and maintained an active registration.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
34	MA-012-21010160	CARESAct/General Fund	OCCR	BOS RESO-3/26/20 EMERGENCY(1)	HUMAN SERVICE	Top 145	1
MA Description						Total Ordered Amount	
Vendor Name						\$1,199,896.01	

Work Step 2: Research / Investigation of Vendors

4

High

Work Step 3: Review of Procurement Process and Competitive Bidding

High

Contract procured as an emergency purchase in July/August 2020 for Nutrition Gap Program (NGP) for District 2. The County did not perform a competitive bidding process for the services. The services appeared to qualify under the parameters of emergency purchases, however, Weaver performed additional forensic work steps to better understand how DTN Tech was selected. We also observed that DTN Tech was paid by District 2 Supervisor Michele Steel to print mailers for her 2020 congressional campaign. Our findings from our review of this contract are discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 4: Review of Payment Records

High

Payment data provided by OCCR indicated that DTN Tech received 5 payments totaling \$1,199,896 for this contract (Nutrition Gap Program) from October 2020 - February 2021.

The payment amount was within the authorized contract amount of \$1,200,000 (including contract amendments).

Additional Data requirements for the individuals participating in the meal program were required to be provided by DTN Tech to the County. We were provided a master list of clients who participated in the program listing 1,241 individuals. Additionally, we were provided aggregate reporting data for the following periods, (1) Sept 7, 2020 through Dec 2, 2020 (via an email dated Dec 4, 2020, just listing total meals and clients served in the aggregate), (2) Nov 2, 2020 through Dec 4, 2020 (Document dated Dec 21, 2020), and (3) Aug 6, 2020 through Jan 25, 2021 (for the full contract period via an email dated April 12, 2021).

Weaver's review of the County contracts with DTN Tech is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 5: Review of Emails / Other Communications

High

Weaver's review of the County contracts with DTN Tech is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

High

Contract funded through CARES Act and procured as an emergency purchase. While we identified an emergency justification memo for this contract, the justification provided was for the Nutrition Gap Program in general and did not provide justification for the selection of the vendor.

We confirmed that the contractor initially registered in SAM.gov on 8/12/2020 and maintained an active registration through 2/9/2022. The contract was executed on 8/6/2020, which appears to indicate that DTN Tech was not registered on SAM.gov at the time the contract was executed.

Contract Review and Risk Analysis							
Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
35	MA-042-24010877	MHSA	HCA	REQUEST FOR PROPOSALS - RFP	HUMAN SERVICE	Top 145	1
MA Description						Total Ordered Amount	
EARLY IDENTIFICATION OF YOUTH AT CLINICAL HIGH RISK FOR PSYC							
Vendor Name						\$1,191,666.00	
CHARITABLE VENTURES OF ORANGE COUNTY							

Work Step 2: Research / Investigation of Vendors

4

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

Contract procured through a RFP and approved by the Board on 5/07/2024. County received 1 proposal. According to the Agenda Staff Report dated 4/23/2024, "The RFP included the County's intent to award a contract to a qualified provider whose proposal was determined to be the most responsive to the requirement of the RFP. Although the RFP was shared with all County online bidding system registered users, few are able to meet the regulatory requirements to be able to provide the solicited highly specialized services. HCA received one proposal by the deadline of November 9, 2023; therefore, an evaluation panel was not required."

Work Step 4: Review of Payment Records

Low

Payment data provided by HCA office indicated that charitable Ventures of Orange County was paid \$1,763,138 for 20 invoices associated with this contract from July 2024 - December 2025. The payment amount was within the authorized amount pursuant to the contract of \$2,600,000.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
36	MA-042-19010149	CARESAct	HCA	REQUEST FOR PROPOSALS - RFP	HUMAN SERVICE	Top 145	1
MA Description						Total Ordered Amount	
WARMLINE SERVICES							
Vendor Name						Total Ordered Amount	
NAMI ORANGE COUNTY						\$1,132,132.00	

Work Step 2: Research / Investigation of Vendors

2 Medium

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

Contract procured through a RFP and approved by the Board on 7/27/2010. County received 3 proposals, which were evaluated by a 4-person evaluation panel. The supporting documentation from the RFP in 2010 are no longer available, however, the Agenda Staff Report found indicates that NAMI Orange County "best met the scope of work." The contract was extended each year for an additional 1-year term, which was approved by the Board.

Work Step 4: Review of Payment Records

Low

Payment data provided by HCA indicated that NAMI Orange County was paid \$1,132,132 for 25 invoices associated with this contract from January 2019 - June 2020. The payment amount was within the authorized amount pursuant to the contract (including amendments) of \$1,132,132.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract funded through CARES Act and originally procured through a RFP for warmline services. HCA issued an Emergency Procurement Request #26 on 9/11/2020, which included a bullet point for warmline services, though no additional detail was included such as justification or cost information.

We confirmed that the contractor initially registered in SAM.gov on 5/28/2019 and was actively registered through 2/25/2023.

While the contractor received payments for this contract prior to 5/28/2019, those payments would not have been funded through CARES Act or ARPA and therefore would not have required the contractor to be registered through SAM.gov.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
37	MA-042-21010079	CARESAct/ARPA	HCA	BOS RESO-3/26/20 EMERGENCY(1)	SERVICE	Top 145	1
MA Description						Total Ordered Amount	
COVID-19 MEDIA CAMPAIGN SERVICES							
Vendor Name						\$1,108,736.90	
IDEA HALL							

Work Step 2: Research / Investigation of Vendors

3

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

Contract awarded to Idea Hall as an emergency procurement on July 15, 2020 based on emergency purchasing authority approved by the Board in April 2020. The contract was to provide the County with marketing/advertising services targeting the general public in regards to the COVID-19 pandemic.

Work Step 4: Review of Payment Records

Medium

Payment data provided by HCA office indicated that Idea Hall was paid \$1,110,289.40 for 36 invoices associated with this contract from October 2020 - December 2021. The payment amount was within the authorized amount pursuant to the contract (including amendments) of \$2,750,000.

Work Step 5: Review of Emails / Other Communications

Medium

Based on our review of email communications, it appeared that media outlets submitted public records requests related to this contract.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract funded through CARES Act and ARPA and procured as an emergency purchase. HCA issued Emergency Procurement Request #18 on 7/17/2020, which included COVID-19 Campaign Services, though no additional detail was provided such as emergency justification or cost details.

We confirmed that the contractor initially registered in SAM.gov on 12/2/2025, and maintained the required SAM.gov annual re-registration until 12/11/2026, its latest registration expiration date. Though this is the earliest registration found in SAM.gov, we located a contract in SAM.gov performed by Idea Hall for "Endist Sacramento" within the Department of Defense in 2012.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
38	GAX-017-23005202	ARPA	CEO	Beneficiary Agreement	Beneficiary Agreement	Top 145	1
MA Description						Total Ordered Amount	
OC Hunger Alliance							
Vendor Name						Total Ordered Amount	
OC Hunger Alliance / COMMUNITY ACTION PARTNERSHIP OF ORANGE COUNTY						\$1,000,000.00	

Work Step 2: Research / Investigation of Vendors

1 Medium

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

On April 25, 2023, the Board approved a resolution making certain findings pursuant to Government Code 26227 related to the allocation of up to \$3 million in American Rescue Plan Act (ARPA) funding to the OC Hunger Alliance organizations; delegating authority to County Executive Officer or designee to negotiate and enter into an agreement related to this contribution. The OC Hunger Alliance is comprised of three (3) organizations Second Harvest Food Bank Orange County, Community Action Partnership of Orange County and Abound Food Care. This beneficiary agreement with Community Action Partnership of OC is for one third of the amount allocated to the OC Hunger Alliance organizations. The sole source form included the following justification: "Community Action Partnership of OC has a wide network of partners that can assist in efficient food sourcing strategies as well as assist in identifying and reaching those in need within the Orange County community." Based on our review, the sole source justification appeared to be sufficient. There is a litigation item described in the Sole Source Form. The form indicates that it was not an inhibitor or relevant to the County.

Work Step 4: Review of Payment Records

Low

Payment data provided by CEO office indicated that Community Action Partnership of Orange County was paid \$1,000,000 on May 10, 2023. The payment amount was within the authorized amount pursuant to the contract of \$1,000,000.

Work Step 5: Review of Emails / Other Communications

High

Email data shows notices of Federal food assistance ending in March 2023 including the end of additional CalFresh benefits. Given the expected decrease in benefits, food banks indicated an expected rise in community members served.

On October 12, 2022, Chris Wangsaporn inquired about food bank operations at Community Action Partnership of Orange County (CAPOC). A few months later, in March 2023, Chris Wangsaporn asked for assistance with an application to participate in the Donated Food Program and to receive TEAP government commodities. Further in the conversation Chris Wangsaporn is invited to a conversation with Peter Pham. CAPOC indicated they have an appointment to discuss Pham's applications for TEAP and the Donated Program and later a site visit.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract funded through ARPA and procured as a Beneficiary Agreement to purchase emergency food to address food insecurity, allocated from District 3 SLFRF. The contract included a sole source justification form with justification for the emergency purchase.

We confirmed that the contractor initially registered in SAM.gov on 1/24/2008 and have maintained their active registration.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
39	GAX-017-23005203	ARPA	CEO	Beneficiary Agreement	Beneficiary Agreement	Top 145	1
MA Description						Total Ordered Amount	
OC Hunger Alliance							
Vendor Name						Total Ordered Amount	
OC Hunger Alliance / ABOUND FOOD CARE						\$1,000,000.00	

Work Step 2: Research / Investigation of Vendors

5

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

On April 25, 2023, the Board approved a resolution making certain findings pursuant to Government Code 26227 related to the allocation of up to \$3 million in American Rescue Plan Act (ARPA) funding to the OC Hunger Alliance organizations; delegating authority to County Executive Officer or designee to negotiate and enter into an agreement related to this contribution. The OC Hunger Alliance is comprised of three (3) organizations Second Harvest Food Bank Orange County, Community Action Partnership of Orange County and Abound Food Care. This beneficiary agreement with Abound Food Care is for one third of the amount allocated to the OC Hunger Alliance organizations. The sole source form included the following justification: "Abound Food Care Inc. has a wide network of partners that can assist in efficient food sourcing strategies as well as assist in identifying and reaching those in need within the Orange County community." Based on our review, the sole source justification appeared to be sufficient.

Work Step 4: Review of Payment Records

Low

Payment data provided by CEO office indicated that Abound Food Care was paid \$1,000,000 on May 10, 2023. The payment amount was within the authorized amount pursuant to the contract of \$1,000,000.

Work Step 5: Review of Emails / Other Communications

Medium

Email data shows notices of Federal food assistance ending in March 2023 including the end of additional CalFresh benefits. Given the expected decrease in benefits, food banks indicated an expected rise in community members served.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract funded through ARPA and procured as a Beneficiary Agreement to purchase emergency food to address food insecurity, allocated from District 3 SLFRF. The contract included a sole source justification form with justification for the emergency purchase.

We confirmed that the contractor initially registered in SAM.gov on 4/18/2022, and maintained an active registration.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
40	GAX-017-23005204	ARPA	CEO	Beneficiary Agreement	Beneficiary Agreement	Top 145	1
MA Description						Total Ordered Amount	
OC Hunger Alliance							
Vendor Name						Total Ordered Amount	
OC Hunger Alliance / SECOND HARVEST FOOD BANK OF ORANGE COUNTY INC						\$1,000,000.00	

Work Step 2: Research / Investigation of Vendors

0 Low

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

On April 25, 2023, the Board approved a resolution making certain findings pursuant to Government Code 26227 related to the allocation of up to \$3 million in American Rescue Plan Act (ARPA) funding to the OC Hunger Alliance organizations; delegating authority to County Executive Officer or designee to negotiate and enter into an agreement related to this contribution. The OC Hunger Alliance is comprised of three (3) organizations Second Harvest Food Bank Orange County, Community Action Partnership of Orange County and Abound Food Care. This beneficiary agreement with Second Harvest Food Bank Orange County is for one third of the amount allocated to the OC Hunger Alliance organizations. The sole source form included the following justification: "Second Harvest Food Bank of Orange County has a wide network of partners that can assist in efficient food sourcing strategies as well as assist in identifying and reaching those in need within the Orange County community." Based on our review, the sole source justification appeared to be sufficient.

Work Step 4: Review of Payment Records

Low

Payment data provided by CEO office indicated that Second Harvest Food Bank of Orange County was paid \$1,000,000 on May 11, 2023. The payment amount was within the authorized amount pursuant to the contract of \$1,000,000.

Work Step 5: Review of Emails / Other Communications

Low

Email data shows notices of Federal food assistance ending in March 2023 including the end of additional CalFresh benefits. Given the expected decrease in benefits, food banks indicated an expected rise in community members served.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract funded through ARPA and procured as a Beneficiary Agreement to purchase emergency food to address food insecurity, allocated from District 3 SLFRF. The contract included a sole source justification form with justification for the emergency purchase.

We confirmed that the contractor initially registered in SAM.gov on 8/24/2012 and has maintained an active registration.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
41	MA-012-21011676	ARPA	OCCR	EMERGENCY - CPM	SERVICE	Top 145	1
MA Description						Total Ordered Amount	
DISTRICT 5 - ARTS RELIEF SMALL BUS & NONPROFIT PROGRAM - ARP							
Vendor Name						\$1,000,000.00	
CHARITABLE VENTURES OF ORANGE COUNTY							

Work Step 2: Research / Investigation of Vendors

4

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

Contract awarded to Charitable Ventures of Orange County as an emergency procurement on April 27, 2021 based on emergency purchasing authority approved by the Board in April 2020. The contract was to administer \$1 million of grants of \$5,000 each to small businesses and non-profits impacted by COVID-19 based on a first-come, first-served basis within District 5. This \$1 million grant is part of the \$5 million of funding distributed to all 5 districts from the American Rescue Plan Act allocated to provide economic support to arts-related small businesses and non-profit organizations. Charitable Ventures of Orange County was to administer the receipt of applications, with an administrative fee of \$70,000. Based on the timing and scope of the contract, the emergency procurement appeared to be appropriate.

Work Step 4: Review of Payment Records

Low

Payment data provided by OCCR office indicated that Charitable Ventures of Orange County was paid \$1,000,000 on June 15, 2021. The \$1,000,000 was distributed to awardees of the District 5 Arts Related Small Business & Non-Profit Grant Relief Program.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract funded through ARPA and procured as an emergency purchase for the District 5 Arts Relief Program. Funding approved by the Board on 4/27/2021.

We confirmed that the contractor initially registered in SAM.gov on 4/2/2015 and has maintained an active registration.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
42	MA-012-21011745	ARPA	OCCR	EMERGENCY - CPM	SERVICE	Top 145	1
MA Description						Total Ordered Amount	
DISTRICT 3 - ARTS RELIEF SMALL BUS & NONPROFIT PROGRAM - ARP							
Vendor Name						\$1,000,000.00	
CHARITABLE VENTURES OF ORANGE COUNTY							

Work Step 2: Research / Investigation of Vendors

4

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

Contract awarded to Charitable Ventures of Orange County as an emergency procurement on April 27, 2021 based on emergency purchasing authority approved by the Board in April 2020. The contract was to administer \$1 million of grants of \$20,000 each to small businesses and non-profits impacted by COVID-19 based on a first-come, first-served basis within District 3. This \$1 million grant is part of the \$5 million of funding distributed to all 5 districts from the American Rescue Plan Act allocated to provide economic support to arts-related small businesses and non-profit organizations. Charitable Ventures of Orange County was to administer the receipt of applications, with an administrative fee of \$50,000. Based on the timing and scope of the contract, the emergency procurement appeared to be appropriate.

Work Step 4: Review of Payment Records

Low

Payment data provided by OCCR office indicated that Charitable Ventures of Orange County was paid \$1,000,000 on June 24, 2021. The \$1,000,000 amount was distributed to grantees for the District 3 Arts Related Small Business & Non-Profit Grant Relief Program.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract funded through ARPA and procured as an emergency purchase for the District 3 Arts Relief Program. Funding approved by the Board on 4/27/2021.

We confirmed that the contractor initially registered in SAM.gov on 4/2/2015 and has maintained an active registration.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
43	MA-042-20012000	CARESAAct	HCA	BOS RESO-3/26/20 EMERGENCY(1)	HYBRID	Top 145	1
MA Description						Total Ordered Amount	
Vendor Name						\$996,561.34	
MEALS DELIVERY SERVICES							
COMMUNITY SENIORSERV INC							

Work Step 2: Research / Investigation of Vendors

3

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

Contract awarded to Community Senior serv Inc dba Meals on Wheels Orange County as an emergency procurement on June 15, 2020 based on emergency purchasing authority approved by the Board in April 2020. The contract was for COVID-19 Meals Delivery Services. The original term of the contract was June 15, 2020 through December 31, 2020. The contract was amended 7 times to modify the scope of work, extend the contract date, and increase the authorized funds from \$50,000 to \$1,015,000 with an extended contract term through June 30, 2022.

Work Step 4: Review of Payment Records

Medium

Payment data provided by HCA office indicated that Community Senior serv Inc was paid \$996,561.34 from July 2020 - March 2022 for 318 invoices associated with this contract. The payment amount was within the authorized amount pursuant to the contract (including amendments) of \$1,015,000.

Work Step 5: Review of Emails / Other Communications

Medium

Supporting documentation includes a demand letter for funds obligated to be returned to the county was sent in December 2022. The lawsuit settled five (5) months later.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract funded through CARES Act and procured as an emergency purchase for Meals Delivery Services. HCA issued Emergency Procurement Request #14 on 6/19/2020 for COVID-19 Meal Delivery Services, though limited detail was provided regarding the cost or contractors selected.

We confirmed that the contractor initially registered in SAM.gov on 12/11/2007 and has maintained an active registration.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
44	MA-042-20010365	General Fund	HCA	SOLE SOURCE	HUMAN SERVICE	Top 145	1
MA Description						Total Ordered Amount	
Vendor Name						\$945,090.82	
SUICIDE PREVENTION SERVICES							
MIND OC							

Work Step 2: Research / Investigation of Vendors

3

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

Contract was approved by the Board on 3/12/2019 to allocate \$600,000 of MHSA funding to Mind OC, the fiscal entity of Be Well Orange County, to create a countywide suicide prevention initiative. The Contract was amended three times, both to extend the Contract term period and to increase the Maximum Obligation to a cumulative amount not to exceed \$975K. While we did not identify a sole source justification form, it appeared that Mind OC was selected because they were the fiscal entity of Be Well Orange County.

Work Step 4: Review of Payment Records

Low

Payment data provided by HCA indicated that Mind OC received 152 payments totaling \$945,090.82 for this contract (suicide Prevention Services) from December 2019 - November 2023. The payment amount was within the authorized contract amount of \$975,000 (including contract amendments).

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
45	MA-012-18012106	CARESAAct/ARPA/General Fund	OCCR	DO NOT USE 305 PROC TYPE	COMMODITY	Top 145	1
MA Description						Total Ordered Amount	
PRINT AND MAIL SERVICES							
Vendor Name						Total Ordered Amount	
DTNTECH						\$695,287.72	

Work Step 2: Research / Investigation of Vendors

4

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

Contract procured through an Invitation for Bid issued in February 2016, 8 vendors were selected for the original solicitation based on our review of solicitation documents.

Work Step 4: Review of Payment Records

Low

Based on our review of payment data provided by OCCR, we identified 59 delivery orders (DO's) and 67 invoices totaling \$695,287.72 associated with this contract, which were split between multiple vendors (e.g., Monaco, DTN Tech). DTN Tech submitted 42 invoices totaling \$314,048.99. Monaco submitted 25 invoices totaling \$381,238.73. The total amount paid under this contract was \$659,287.72, which is within the amount authorized under this contract of \$1,500,000.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Medium

Contract funded in part through ARPA and CARES Act for print and mail services. County procured contracts through IFB and evaluated 8 proposals for selection of contractors.

We confirmed that the contractor initially registered in SAM.gov on 8/12/2020, and maintained an active registration through 2/9/2022.

While some payments were received before or after DTN Tech was registered with SAM.gov, it is important to note that not all of the contract was funded through CARES Act and ARPA.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
46	MA-042-22010255	General Fund/CDC - Health Disparities Grant	HCA	SOLE SOURCE	SERVICE	Top 145	1
MA Description						Total Ordered Amount	
Vendor Name						\$640,000.00	

Work Step 2: Research / Investigation of Vendors

6

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

Contract was approved by the Board on 11/16/2021 as a sole source procurement. We identified a Sole Source Justification form approved on 8/12/2021. The Sole Source Justification form provides the following justification for a sole source contract: "HCA has grant funding that will expire on September 30, 2023, so if this contract is not executed and implemented in a timely and expeditious manner, HCA may lose substantial grant funding due to not meeting the grant's objectives and deliverables. HCA is committed to using a data-driven approach that focuses on the different determinants of health, including environmental, economic, and social factors, to meet the goals and objectives of the grant in advancing population health and equity. To do this, HCA and the community stakeholders need a common data platform to understand the baseline of Orange County's environmental, economic, and social factors that influence health. The data platform exists now because of the partnership commissioned in 2020 by HCA and the Board of Supervisors with Advance OC, a non-profit 501c3 organization, to create an Orange County Equity Map (OCEM) utilizing the Social Progress Index (SPI). Additionally, a data-driven and improvement approach aligns with the grant requirements around building data capacity and infrastructure to better understand COVID-19 health disparities and measurable improvements in determinants of health outcomes related to COVID-19. OCEM is the only platform in OC that integrates the SPI, health outcomes, and COVID-19 data, which presents a comprehensive picture of COVID-19 health disparities and the determinants of health that impact adverse COVID-19 effects for impacted communities."

On 10/20/2021, an anonymous complaint was submitted to the Fraud Hotline alleging that the HCA violated County procurement procedures and a potential conflict of interest involving the HCA Director. The Hotline Team investigated the allegations and determined that HCA provided justification for the sole source contracts that went through levels of review and internal approval. The Hotline Team also concluded that HCA complied with the CPM sole source procedures including preparing requisitions for internal review and approval, budget management, and program management. The Hotline Team did not identify any conflicts of interest concerning the HCA Director as his role was a non-paid member of the Advisory Committee with Advance OC, which does not convene and is separate from their governing Board.

Work Step 4: Review of Payment Records

Medium

Payment data provided by HCA office indicated that payment was issued by the County for a total of \$640,000 over 7 invoices from April 2022 - June 2024. The payment amount matches the authorized contract amount of \$640,000 (including contract amendments).

Work Step 5: Review of Emails / Other Communications

Medium

An email from Leon Page to multiple County employees, on 10/3/2021 states: "In addition, it is my understanding that Advance OC has not yet completed a routine HIPAA security assessment, which raises a concern about sharing sensitive and personal information on residents' COVID status with Advance OC and not knowing whether Advance OC has the needed and required security measures in place to protect the information from being hacked or accessed without authorization. The assessment is apparently a routine step that HCA normally completes before entering into a contractual agreement with vendors to whom the County discloses PHI. My office (Deputy County Counsel Massoud Shamel) informs me that he advised HCA to hold off on the agreement until HCA IT completed the required assessment."

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
47	MA-042-24010931	MHSA	HCA	REQUEST FOR PROPOSALS - RFP	HUMAN SERVICE	Top 145	1
MA Description						Total Ordered Amount	
EARLY CHILDHOOD MENTAL HEALTH CONSULTATION SERVICES							
Vendor Name						Total Ordered Amount	
CHARITABLE VENTURES OF ORANGE COUNTY						\$605,000.00	

Work Step 2: Research / Investigation of Vendors 4 High

Work Step 3: Review of Procurement Process and Competitive Bidding Low

Contract procured through a RFP and approved by the Board on 5/21/2024. HCA received applications from Boys & Girls Clubs of Garden Grove, Inc. (BGCGG) and Charitable Ventures of Orange County (CV). Program staff reviewed and deemed the applications submitted by BGCGG and CV to be responsive and qualified based on their experience and services to be provided. Both applicants were awarded contracts. We did not receive and did not identify scoring sheets or evaluation committee information.

Work Step 4: Review of Payment Records Medium

Payment data provided by HCA office indicated that Charitable Ventures of Orange County was paid \$996,188 for 18 invoices associated with this contract from August 2024 - January 2026. The payment amount was within the authorized amount pursuant to the contract (including amendments) of \$1,320,000. We received invoices from July 2024 - November of 2025.

Work Step 5: Review of Emails / Other Communications Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details								
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase	
48	MA-042-21010039	CARESAct	HCA	BOS RESO-3/26/20CPM EXEMPT2-11	HUMAN SERVICE	Top 145	1	
MA Description						Total Ordered Amount		
Vendor Name						\$590,000.00		

Work Step 2: Research / Investigation of Vendors

2 Medium

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

Contract awarded to Angels Baseball LP as an emergency procurement on July 28, 2020 based on emergency purchasing authority approved by the Board in April 2020. The contract was to provide COVID-19 Suicide Prevention services until 12/31/2020 for a total amount not to exceed \$590K.

Work Step 4: Review of Payment Records

Medium

Two invoices were submitted by Angels Baseball, one on July 31, 2020 and the second one on August 24, 2020, both for contract term of July 28, 2020 to December 31, 2020. Both invoice amounts were \$295,000, for a total of \$590,000. The invoices do not include a full description of services, and just references the "Angels COVID-19 Suicide Prevention Services Contract." We also observed that the invoice did not include the contract number as required under the contract.

Payment data provided by HCA office indicated that two payments were issued by the County for \$295,000, totaling \$590,000 on August 11, 2020 and September 8, 2020.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

High

Contract funded through CARES Act and procured as an emergency purchase for COVID-19 Suicide Prevention Services. HCA issued Emergency Procurement Request #20 on 7/31/2020 which included a bullet for COVID-19 Suicide Prevention Services, though little detail was provided related to cost or contractor selected.

We were unable to verify that the contractor was registered on the SAM.gov website.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
49	MA-063-23010611	General Fund	SSA	REQUEST FOR PROPOSALS - RFP	SERVICE	Top 145	1
MA Description						Total Ordered Amount	
Vendor Name						\$580,250.00	
OC HEALTHY AGING ASSESSMENT SERVICES							
ADVANCE OC							

Work Step 2: Research / Investigation of Vendors 6 High

Work Step 3: Review of Procurement Process and Competitive Bidding Medium

Contract was procured through a RFP and approved by the Board on 1/10/2023. RFP was originally released on 1/7/2022, but after receiving bids and reviewing the RFP, SSA decided to cancel the RFP and revise the scope of work. The revised RFP was released 7/14/22. County received 3 proposals, which were evaluated by a 5-person evaluation panel. While Advance OC was the highest scored proposal overall, evaluations reflected a wide range of scores for certain vendors.

Work Step 4: Review of Payment Records Medium

Payment data provided by SSA indicated that the County paid 4 invoices to Advance OC totaling \$580,250, which was consistent with the amount authorized through the contract.

Work Step 5: Review of Emails / Other Communications High

Based on our review of email communications, we identified a memo outlining the County's concerns that Advance OC did not fulfill its contractual obligations. One email dated 11/11/2024 stated: "SSA encountered challenges in working with Advance OC. According to SSA, Advance OC could not produce compliant work product, comprehend County direction, meet contractual deadlines, or engage in effective management of invoicing/budgeting in accordance with contract terms and County policies."

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
50	MA-042-21010255	CARESAct	HCA	BOS RESO-3/26/20 EMERGENCY(1)	SERVICE	Top 145	1
MA Description						Total Ordered Amount	
COVID-19 SUICIDE PREVENTION MEDIA CAMPAIGN SERVICES							
Vendor Name						\$562,374.28	
IDEA HALL							

Work Step 2: Research / Investigation of Vendors

3

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

Contract awarded to Idea Hall as an emergency procurement to on August 12, 2020 based on emergency purchasing authority approved by the Board in April 2020. The contract was to provide the County with marketing and advertising services that target the youth demographic in Orange County in regards to COVID-19.

Work Step 4: Review of Payment Records

Medium

Payment data provided by HCA indicated that Idea Hall received 6 payments totaling \$590,918.03 for this contract (COVID-19 Suicide Prevention Media Campaign Services) with a credit applied for \$57,087.50, for a net payment total of \$533,830.50 from September 2020 - March 2021. This amount is within the authorized contract amount of \$561,720 (including contract amendments).

Work Step 5: Review of Emails / Other Communications

Medium

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

High

Contract funded through the CARES Act and procured as an emergency purchase for COVID-19 Suicide Prevention Media Campaign Services. HCA issued Emergency Procurement Request #22 dated 8/14/2020, which included a bullet point for COVID-19 Youth and Young Adult Suicide Prevention Media Campaign Services, though no detail was included regarding cost or contractors.

We confirmed that the contractor initially registered in SAM.gov on 12/2/2025, and maintained the required SAM.gov annual re-registration until 12/11/2026, its latest registration expiration date.

We observed at least one check payment made to this contractor before their initial SAM.gov registration date.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
51	MA-042-20010846	MHSA/General Fund	HCA	REQUEST FOR PROPOSALS - RFP	HUMAN SERVICE	Top 145	1
MA Description						Total Ordered Amount	
TRANSITIONAL AGE YOUTH & YOUNG ADULT MH- PROJECT B							
Vendor Name						Total Ordered Amount	
NAMI ORANGE COUNTY						\$517,652.00	

Work Step 2: Research / Investigation of Vendors

2 Medium

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

On 8/8/2019, the County issued the RFP for Transitional Age Youth (TAY) and Young Adult Mental Health with 3 separate projects (Community Networking Services, Outreach Services, and Educational Activities). According to the Background Information section of the Agenda Staff Report dated 5/24/2022, NAMI Orange County was awarded the Educational Activities, which was extended in 2022 and 2023 for a total contract amount of \$517,652.

Work Step 4: Review of Payment Records

Medium

Payment data provided by HCA indicated that NAMI Orange County was paid \$517,652 for 57 invoices associated with this contract from January 2020 - June 2022. The payment amount was within the authorized amount pursuant to the contract (including amendments) of \$517,652.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
52	GAX-017-23002588	ARPA	CEO	Beneficiary Agreement	Beneficiary Agreement	Top 145	1
MA Description						Total Ordered Amount	
District Discretionary							
Vendor Name						Total Ordered Amount	
MISSION HOSPITAL REGIONAL MEDICAL CENTER						\$500,000.00	

Work Step 2: Research / Investigation of Vendors

0 Low

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

On September 27, 2022 the Board approved a resolution making certain findings pursuant to Government Code 26227 increasing the Fifth District's discretionary ARPA funding allocation to \$7,980,000 in support of various causes including "hospitals and healthcare programs"; delegating authority to County Executive Officer or designee to negotiate and enter into an agreement related to this contribution.

On December 7, 2022, the Fifth District entered into a beneficiary agreement with Mission Hospital Regional Medical Center for "\$150,000 for its South Orange County Equity program", "\$200,000 for its Community Care Navigator program", "\$100,000 for its Raising Healthy Teens program", "\$50,000 to support the daily operations of its CHEC Family Resource Center."

The sole source form included the following justification: "These community programs are already established by Mission Hospital. Mission Hospital has the needed community connections and staff experienced in these areas to continue to be successful in these efforts. This makes Mission Hospital the recommended vendor for this contract." Based on our review, the sole source justification appeared to be sufficient. The sole source agreement requirements for Board approval is amounts "for commodities that exceed \$250,000 annually and services exceeding \$75,000 annually or a two (2) year consecutive term, regardless of the contract amount." Since the Board approved the allocation of discretionary funding to the District, it is our understanding that additional Board approvals for amounts awarded to grantees that are above the sole source thresholds are not required.

Work Step 4: Review of Payment Records

Low

Payment data provided by CEO office indicated that Mission Hospital Regional Medical Center was paid \$500,000 on December 13, 2022. The payment amount was within the authorized amount pursuant to the contract of \$500,000.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract was a Beneficiary Agreement funded through ARPA procured as a sole source procurement. We identified a sole source form providing justification for the vendor selection, due to Mission Hospital having the necessary community connections and staff.

We confirmed that the contractor initially registered in SAM.gov on 4/4/2015, and maintained its active registration.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
53	GAX-017-23002780	ARPA	CEO	Beneficiary Agreement	Beneficiary Agreement	Top 145	1
MA Description						Total Ordered Amount	
District Discretionary							
Vendor Name						\$500,000.00	
SADDLEBACK MEMORIAL MED CENTER							

Work Step 2: Research / Investigation of Vendors

0 Low

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

On September 27, 2022 the Board approved a resolution making certain findings pursuant to Government Code 26227 increasing the Fifth District's discretionary ARPA funding allocation to \$7,980,000 in support of various causes including "hospitals and healthcare programs"; delegating authority to County Executive Officer or designee to negotiate and enter into an agreement related to this contribution.

On December 20, 2022, the Fifth District entered into a beneficiary agreement with Saddleback Memorial Medical Center, Inc. for "the purchase of an Electrophysiology Mapping System".

The sole source form included the following justification: "Saddleback Hospital has several cardiac specialists that are unable to provide the necessary services at the rate needed to meet patient needs. Supporting Saddleback Hospital in the purchase of this 2nd mapping system will allow them to provide faster and more accurate care to patients." Based on our review, the sole source justification appeared to be sufficient. The sole source agreement requirements for Board approval is amounts "for commodities that exceed \$250,000 annually and services exceeding \$75,000 annually or a two (2) year consecutive term, regardless of the contract amount." Since the Board approved the allocation of discretionary funding to the District, it is our understanding that additional Board approvals for amounts awarded to grantees that are above the sole source thresholds are not required.

Work Step 4: Review of Payment Records

Low

Payment data provided by CEO office indicated that Saddleback Memorial Med Center was paid \$500,000 on December 22, 2022. The payment amount was within the authorized amount pursuant to the contract of \$500,000.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract was a Beneficiary Agreement funded through ARPA procured as a sole source procurement. We identified a sole source form providing justification for the vendor selection, due to Saddleback Hospital needing support to provide cardiac specialty care to additional patients.

We confirmed that the contractor initially registered in SAM.gov on 3/25/2010, and maintained its active registration.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
54	GAX-017-23002933	ARPA	CEO	Beneficiary Agreement	Beneficiary Agreement	Top 145	1
MA Description						Total Ordered Amount	
District Discretionary							
Vendor Name						\$500,000.00	
CHCM INC							

Work Step 2: Research / Investigation of Vendors

1 Medium

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

On September 27, 2022 the Board approved a resolution making certain findings pursuant to Government Code 26227 increasing the Fifth District's discretionary ARPA funding allocation to \$7,980,000 in support of various causes including "hospitals and healthcare programs"; delegating authority to County Executive Officer or designee to negotiate and enter into an agreement related to this contribution.

On December 20, 2022, the Fifth District entered into a beneficiary agreement with CHCM, Inc. for "1. \$180,000 for its Community Education and Outreach program; 2. \$140,000 for training outreach for community families affected by mental health or mental disabilities; 3. \$100,000 for increased observation/security to increase quality and safety of inpatient care; and, 4. \$80,000 for telehealth program expansion."

The sole source form included the following justification: "College Hospital has been providing patient-focused, medical, surgical, and behavioral health services in the community for over 30 years making them a great choice for to receive funds needed to grow their services in the community." Based on our review, the sole source justification appeared to be sufficient. The sole source agreement requirements for Board approval is amounts "for commodities that exceed \$250,000 annually and services exceeding \$75,000 annually or a two (2) year consecutive term, regardless of the contract amount." Since the Board approved the allocation of discretionary funding to the District, it is our understanding that additional Board approvals for amounts awarded to grantees that are above the sole source thresholds are not required.

Work Step 4: Review of Payment Records

Low

Payment data provided by CEO office indicated that CHCM Inc was paid \$500,000 on January 4, 2023. The payment amount was within the authorized amount pursuant to the contract of \$500,000.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract was a Beneficiary Agreement funded through ARPA procured as a sole source procurement. We identified a sole source form providing justification for the vendor selection, due to College Hospital providing patient-focused, medical, surgical and behavioral health services in the community for over 30 years.

We confirmed that the contractor initially registered in SAM.gov on 11/30/2020, and maintained its active registration.

Contract Review and Risk Analysis

Contract Details								
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase	
55	MA-042-20011954	CARESAct	HCA	BOS RESO-3/26/20CPM EXEMPT2-11	HUMAN SERVICE	Top 145	1	
MA Description						Total Ordered Amount		
EMER. CONTRACT FOR COVID-19 PUBLIC								
Vendor Name						\$500,000.00		
ANGELS BASEBALL LP								

Work Step 2: Research / Investigation of Vendors

2 Medium

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

Contract was awarded to Angels Baseball LP as an emergency procurement on June 3, 2020 based on emergency purchasing authority approved by the Board in April 2020. The contract was to administer COVID-19 public awareness campaign services.

Work Step 4: Review of Payment Records

Medium

Invoice submitted by Angels Baseball on June 4, 2020, for the contract period June 3, 2020 - December 31, 2020. Invoice amount was \$500,000. The invoice does not include the contract number, nor does it provide a description of service. It provides a "program name" as Angels COVID-19 PACS Contract. The contract requires that the vendor shall reference the contract number on the invoice.

Payment data provided by HCA office indicated that payment was issued by the County for \$500,000 on June 8, 2020.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

High

Contract funded through the CARES Act and procured as an emergency purchase in June 2020 for COVID-19 Public Awareness Campaign Services. HCA issued an Emergency Procurement Request #12 on 6/5/2020, which included a bullet point for COVID-19 Public Awareness Campaign Services, however no detail was provided regarding cost, contractor info, or emergency justification.

We were unable to verify that the contractor was registered on the SAM.gov website.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
56	MA-042-21010106	CARESAAct	HCA	BOS RESO-3/26/20CPM EXEMPT2-11	SERVICE	Top 145	1
MA Description						Total Ordered Amount	
COVID-19 EQUITY MAPPING SERVICES							
Vendor Name						\$487,000.00	
ADVANCE OC							

Work Step 2: Research / Investigation of Vendors

6

High

Work Step 3: Review of Procurement Process and Competitive Bidding

High

During the Board Meeting on 7/28/2020, the original contract with Advance OC was approved by the board for the amount of \$385,000 with authorization to the County Procurement Officer or authorized Deputy to exercise cost contingency increase not to exceed 10% under certain conditions. The contract period was 7/28/2020-12/30/2020. The contract was amended on 10/21/2020, which increased the contract amount to \$487,000 (an increase of \$102,000).

We determined that HCA's Director, Dr. Chau, was an Advisory Board Member for Advance OC at the time of the contract, which is separate from the main Board of Directors for Advance OC. County Counsel reviewed this issue and did not identify a conflict of interest due to Dr. Chau's position being an unpaid voluntary position on the advisory board.

Work Step 4: Review of Payment Records

High

During the Board Meeting on 7/28/2020, the original contract with Advance OC was approved by the Board for the amount of \$385,000 with authorization to the County Procurement Officer or authorized Deputy to exercise cost contingency increase not to exceed 10% under certain conditions. The contract term is from 7/28/2020 to 12/30/2020. Amendment No. 1 was observed and it indicates an increase in fee by \$102,000, raising the total contract fee to \$487,000.00.

Payment data provided by HCA indicated that Advance OC received 5 payments totaling \$487,000 for this contract (COVID-19 Equity Mapping Services) from August 2020 - January 2021. The payment amount matches the contract amount of \$487,000 (as indicated above).

Work Step 5: Review of Emails / Other Communications

Medium

Based on our review of email communications we identified concerns about a potential conflict of interest as a result of Dr. Chau's affiliation with Advance OC as an advisory member to the Board. This matter was reviewed by County Counsel in response to an allegation submitted through the County's ethics hotline and determined that the allegation of a conflict of interest was unsubstantiated as Dr. Chau was not on the Board for Advance OC, nor was he receiving compensation.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

High

Contract funded through the CARES Act and procured as an emergency purchase for COVID-19 Equity Mapping Services. On 7/24/2020, HCA issued an Emergency Procurement Request #19 which included a bullet point for COVID-19 Equity Mapping Services, however no detail was provided regarding cost, contractor selection, or emergency justification.

We confirmed that the contractor initially registered in SAM.gov on 11/17/2020 and maintained an active registration.

The contract was executed on 7/23/2020, which was several months prior to Advance OC being registered with SAM.gov. We observed at least one check payment made to this contractor before their initial SAM.gov registration date.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
57	MA-042-21010625	CARESAAct	HCA	BOS RESO-3/26/20 EMERGENCY(1)	SERVICE	Top 145	1
MA Description						Total Ordered Amount	
CHATBOT SOLUTION DEVELOPMENT AND INTEGRATION SERVICES							
Vendor Name						\$330,000.00	
COMPOSITE APPS INC							

Work Step 2: Research / Investigation of Vendors

4

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

Contract awarded to Composite Apps Inc. as an emergency procurement to on October 2, 2020 based on emergency purchasing authority approved by the Board in April 2020. The contract was to provide a chatbot/virtual assistant service on HCA's website to help individuals using the site while searching.

Work Step 4: Review of Payment Records

High

Payment data provided by HCA indicated that Composite Apps Inc received 6 payments totaling \$330,000 for this contract (Chatbot Solution Development and Integration Services) from October 2020 - January 2021. The payment amount matches the authorized contract amount of \$330,000.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Medium

Contract funded through the CARES Act and procured as an emergency purchase for Chatbot Solution Development and Integration Services. HCA issued an Emergency Procurement Request #29 on 10/2/2020, which included a bullet point for ChatBot for HCA Internet/Intranet (\$300,000) and Project Management contractor for ChatBot (\$75,000). However, the emergency procurement request did not include detail about the contractor selection or emergency justification.

We confirmed that the contractor initially registered in SAM.gov on 4/8/2011, and maintained an active registration.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
58	MA-012-22010810	ARPA	OCCR	GOVERNMENT CODE	HUMAN SERVICE	Top 145	1
MA Description						Total Ordered Amount	
DISTRICT 1 - ARTS RELIEF SM BUS & NONPROFIT PROGRAM - ARPA							
Vendor Name						\$300,000.00	
GARDEN GROVE COMMUNITY FOUNDATION							

Work Step 2: Research / Investigation of Vendors

4

High

Work Step 3: Review of Procurement Process and Competitive Bidding

High

On April 27, 2021, the Board authorized the allocation of \$5 million in American Rescue Plan Act ("ARPA") funding equally between the County's five (5) supervisorial districts for economic support to arts-related small businesses and non-profit organizations. District 1 awarded 16 grants totaling \$1 million during the September 2021 – January 2022 time period.

On January 6, 2022, the County executed a grant agreement with Garden Grove Community Foundation for \$300,000 under the District 1 Arts Relief Program (MA-012-22010810). The grant agreement with GGCF was structured as a pass-thru grant, whereby Garden Grove Community Foundation was to award the funds to eligible businesses and non-profits based in Garden Grove.

Weaver's findings from our review of this contract is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 4: Review of Payment Records

Medium

Payment data provided by OCCR office indicated that Garden Grove Community Foundation was paid \$300,000 on January 20, 2022. The Payment Request Form, dated December 1, 2021, predates the Requisition Form, dated December 2, 2021, and the Agreement signed January 6, 2022, and does not include vendor's TIN information.

Weaver's review of the County contracts with District 1 Arts Relief Program Grants is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 5: Review of Emails / Other Communications

Medium

Weaver's review of the County contracts with District 1 Arts Relief Program Grants is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

High

Contract funded through ARPA to award \$300,000 to Garden Grove Community Foundation for the District 1 Arts Related Small Business and Non-Profit COVID-19 Grant Relief Program.

We confirmed that the contractor initially registered in SAM.gov on 11/17/2022, and maintained an active registration through 11/21/2024.

The contract was executed on 1/6/2022, and the County paid the grant award of \$300,000 to the contractor on 1/20/2022. However, the grant recipient was not registered with SAM.gov until 11/17/2022, almost 10 months later.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
59	MA-012-22010885	ARPA	OCCR	GOVERNMENT CODE	HUMAN SERVICE	Top 145	1
MA Description						Total Ordered Amount	
DISTRICT 1 - ARTS RELIEF SM BUS & NONPROFIT PROGRAM - ARPA							
Vendor Name						\$300,000.00	
WESTMINSTER CHAMBER OF COMMERCE							

Work Step 2: Research / Investigation of Vendors

4

High

Work Step 3: Review of Procurement Process and Competitive Bidding

High

On April 27, 2021, the Board authorized the allocation of \$5 million in American Rescue Plan Act ("ARPA") funding equally between the County's five (5) supervisorial districts for economic support to arts-related small businesses and non-profit organizations. District 1 awarded 16 grants totaling \$1 million during the September 2021 – January 2022 time period.

On January 4, 2022, the County executed a grant agreement with Westminster Chamber of Commerce for \$300,000 under the District 1 Arts Relief Program (MA-012-22010885). The grant agreement with Westminster Chamber of Commerce was structured as a pass-thru grant, whereby Westminster Chamber of Commerce was to award the funds to eligible businesses and non-profits based in Westminster.

Weaver's findings from our review of this contract is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 4: Review of Payment Records

Medium

Payment data provided by OCCR office indicated that Westminster Chamber of Congress was paid \$300,000 on January 21, 2022. The Payment Request Form, dated December 1, 2021, predates the Requisition Form, dated December 8, 2021, and the Agreement signed January 4, 2022.

Weaver's review of the County contracts with District 1 Arts Relief Program Grants is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 5: Review of Emails / Other Communications

Medium

Weaver's review of the County contracts with District 1 Arts Relief Program Grants is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Medium

Contract funded through ARPA to award \$300,000 to Westminster Chamber of Commerce for the District 1 Arts Related Small Business and Non-Profit COVID-19 Grant Relief Program.

We confirmed that the contractor initially registered in SAM.gov on 12/16/2021, and maintained an active registration until 1/15/2023.

Contract was executed on 1/4/2022, which was several weeks after the contractor registered with SAM.gov.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
60	MA-012-23011387	General Fund	OCCR	INVITATIONS FOR BIDS - IFB	COMMODITY	Top 145	1
MA Description						Total Ordered Amount	
PRINT AND MAIL SERVICES							
Vendor Name						Total Ordered Amount	
MONACO INC						\$280,808.13	

Work Step 2: Research / Investigation of Vendors 2 Medium

Work Step 3: Review of Procurement Process and Competitive Bidding Low

Contract was approved through Invitation for Bid (IFB) procurement in 2023.

We noted that the Monaco Group was paid for printing services totaling \$241,000 through the campaign for Supervisor Nguyen in 2022. However, Supervisor Nguyen was not on the Board at the time, later joining the Board in December 2024.

Work Step 4: Review of Payment Records Medium

Original contract agreement (MA-012-23011387) was executed between OC and Monaco Inc. DBA The Monaco Group. Payment data provided by OCCR indicated that Monaco Inc received 16 payments totaling \$243,347 for this contract. The payment amount is within the contract amount of \$280,808.

Work Step 5: Review of Emails / Other Communications Medium

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
61	GAX-017-23002442	ARPA	CEO	Beneficiary Agreement	Beneficiary Agreement	Top 145	1
MA Description						Total Ordered Amount	
District Discretionary							
Vendor Name						\$250,000.00	
ORANGE COUNTY MUSEUM OF ART, INC							

Work Step 2: Research / Investigation of Vendors

0 Low

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

On August 23, 2022 the Board approved a resolution making certain findings pursuant to Government Code 26227 increasing the Second District's discretionary ARPA funding allocation to \$5,00,000 in support of various causes including "education and childcare grants for nonprofits and schools...economic support to arts-related small businesses and non-profit organizations"; delegating authority to County Executive Officer or designee to negotiate and enter into an agreement related to this contribution.

On November 22, 2022, the Second District entered into a beneficiary agreement with Orange County Museum of Art for "costs that are in support of its Endowment Fund for School Programs, including exposing Orange County's 700,000 school children to the arts within the Museum to deliver imaginative, engaging, and inspiring programming for its K-12 audiences"

The sole source form included the following justification: "The Orange County Museum of Art provides innovative and immersive art exhibits, activities and programs to an estimated 700,000 Orange County students with a collection of over 4,500 objects." Based on our review, the sole source justification appeared to be sufficient. The sole source agreement requirements for Board approval is amounts "for commodities that exceed \$250,000 annually and services exceeding \$75,000 annually or a two (2) year consecutive term, regardless of the contract amount." Since the Board approved the allocation of discretionary funding to the District, it is our understanding that additional Board approvals for amounts awarded to grantees that are above the sole source thresholds are not required

Work Step 4: Review of Payment Records

Low

Payment data provided by CEO office indicated that Orange County Museum of Art, Inc, was paid \$250,000 on November 29, 2022. The payment amount was within the authorized amount pursuant to the contract of \$250,000.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract funded through ARPA for a Beneficiary Agreement with the Orange County Museum of Art as part of the District 2 discretionary ARPA funding allocation. We identified a sole source form, which provided justification for the recipient receiving the grant.

We confirmed that the contractor initially registered in SAM.gov on 3/6/2007, and maintained an active registration.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
62	GAX-017-23002443	ARPA	CEO	Beneficiary Agreement	Beneficiary Agreement	Top 145	1
MA Description						Total Ordered Amount	
District Discretionary							
Vendor Name						\$250,000.00	
WOMENS TRANSITIONAL LIVING CTR							

Work Step 2: Research / Investigation of Vendors

0 Low

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

On June 28, 2022 the Board approved a resolution making certain findings pursuant to Government Code 26227 for the Fourth District's discretionary funding allocation to \$9,500,000 in support of various causes including "non-profits for development of programs providing healthcare...infrastructure projects"; delegating authority to County Executive Officer or designee to negotiate and enter into an agreement related to this contribution.

On January 17, 2023, the Second District entered into a beneficiary agreement with Chabad Center for Jewish Life, Inc. "in support of its Orange County Holocaust Education Center, including but not limited to providing educational programs to students attending schools in the Second District (as defined both pre and post 2021 redistricting)."

The sole source justification form included the following: "The need for transitional housing is prevalent in the community we serve, and we are one of the only OC agencies sheltering the entire survivor's family with no restrictions on ages and gender identities. WTLC broke ground on the building in April 2022 and construction is expected to be completed by December 2022/January 2023. The land the building is built on has been the property of WTLC since 1981, and the Transitional Housing program is owned and operated by WTLC. No other vendor is able to operate the program out of this site." Based on our review, the sole source justification appeared to be sufficient. The sole source agreement requirements for Board approval is amounts "for commodities that exceed \$250,000 annually and services exceeding \$75,000 annually or a two (2) year consecutive term, regardless of the contract amount." Since the Board approved the allocation of discretionary funding to the District, it is our understanding that additional Board approvals for amounts awarded to grantees that are above the sole source thresholds are not required.

Work Step 4: Review of Payment Records

Low

Payment data provided by CEO office indicated that Women's Transitional Living Ctr was paid \$250,000 on November 29, 2022. The payment amount was within the authorized amount pursuant to the contract of \$250,000.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract funded through ARPA for a Beneficiary Agreement with the Women's Transitional Living Center as part of the District 4 discretionary ARPA funding allocation. We identified a sole source form, which provided justification for the recipient receiving the grant.

We confirmed that the contractor initially registered in SAM.gov on 2/10/2006, and maintained its active registration.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
63	GAX-017-23003281	ARPA	CEO	Beneficiary Agreement	Beneficiary Agreement	Top 145	1
MA Description						Total Ordered Amount	
District Discretionary							
Vendor Name						\$250,000.00	
CHABAD CENTER FOR JEWISH LIFE, INC							

Work Step 2: Research / Investigation of Vendors

2 Medium

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

On August 23, 2022 the Board approved a resolution making certain findings pursuant to Government Code 26227 increasing the Second District's discretionary ARPA funding allocation to \$5,00,000 in support of various causes including "education and childcare grants for nonprofits and schools...small business and non-profit incentive grants and support local programs that educate and address alarming rise of hate-related incidents in Orange County and around Country"; delegating authority to County Executive Officer or designee to negotiate and enter into an agreement related to this contribution.

On January 17, 2023, the Second District entered into a beneficiary agreement with Chabad Center for Jewish Life, Inc. "in support of its Orange County Holocaust Education Center, including but not limited to providing educational programs to students attending schools in the Second District (as defined both pre and post 2021 redistricting)."

The sole source form included the following justification: "The Chabad Center for Jewish Life is entrenched in the community and is home to over 700 artifacts from the Auschwitz Concentration camp, becoming a critical destination for students to visit and learn about the history of the Holocaust." Based on our review, the sole source justification appeared to be sufficient. The sole source agreement requirements for Board approval is amounts "for commodities that exceed \$250,000 annually and services exceeding \$75,000 annually or a two (2) year consecutive term, regardless of the contract amount." Since the Board approved the allocation of discretionary funding to the District, it is our understanding that additional Board approvals for amounts awarded to grantees that are above the sole source thresholds are not required.

Work Step 4: Review of Payment Records

Low

Payment data provided by CEO office indicated that the Chabad Center for Jewish Life, Inc. was paid \$250,000 on January 24, 2023. The payment amount was within the authorized amount pursuant to the contract of \$250,000.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract funded through ARPA for a Beneficiary Agreement with the Chabad Center for Jewish Life as part of the District 2 discretionary ARPA funding allocation. We identified a sole source form, which provided justification for the recipient receiving the grant.

We confirmed that the contractor initially registered in SAM.gov on 4/20/2021, and maintained the required SAM.gov annual re-registration until 11/25/2026, its latest registration expiration date.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
64	GAX-017-23002345	ARPA	CEO	Beneficiary Agreement	Beneficiary Agreement	Top 145	1
MA Description						Total Ordered Amount	
District Discretionary							
Vendor Name						Total Ordered Amount	
MUCKENTHALER CULTURAL CENTER FOUNDATION, INC						\$243,000.00	

Work Step 2: Research / Investigation of Vendors

0 Low

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

On June 28, 2022 the Board approved a resolution making certain findings pursuant to Government Code 26227 for the Fourth District's discretionary funding allocation to \$9,500,000 in support of various causes including "non-profits for development of programs providing healthcare...infrastructure projects"; delegating authority to County Executive Officer or designee to negotiate and enter into an agreement related to this contribution.

On November 17, 2022, the Second District entered into a beneficiary agreement with Muckenthaler Cultural Center Foundation, Inc. "or costs that are in support of its arts building capital campaign."

The sole source justification form included the following: "The Muckenthaler is the only fully service Cultural Center in the region. They are the only provider of most of these services on Northern Orange County." Based on our review, the sole source justification appeared to be sufficient. The sole source agreement requirements for Board approval is amounts "for commodities that exceed \$250,000 annually and services exceeding \$75,000 annually or a two (2) year consecutive term, regardless of the contract amount." Since the Board approved the allocation of discretionary funding to the District, it is our understanding that additional Board approvals for amounts awarded to grantees that are above the sole source thresholds are not required.

Work Step 4: Review of Payment Records

Low

Payment data provided by CEO office indicated that the Muckenthaler Cultural Center Foundation, Inc, was paid \$243,000 on November 23, 2022. The payment amount was within the authorized amount pursuant to the contract of \$243,000.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract funded through ARPA for a Beneficiary Agreement with the Muckenthaler Cultural Center Foundation as part of the District 4 discretionary ARPA funding allocation. We identified a sole source form, which provided justification for the recipient receiving the grant.

We confirmed that the contractor initially registered in SAM.gov on 3/7/2007, and maintained the required SAM.gov annual re-registration until 6/25/2026, its latest registration expiration date.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
65	MA-299-23011299	General Fund	OCWR	INVITATIONS FOR BIDS - IFB	COMMODITY	Top 145	1
MA Description						Total Ordered Amount	
WORKWEAR, CUSTOMIZED AND NONCUSTOMIZED CONTRACT PER MOU							
Vendor Name						Total Ordered Amount	
DTNTECH						\$207,879.08	

Work Step 2: Research / Investigation of Vendors

4

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

Contract procured through an Invitation for Bids (IFB), with 4 vendors selected to provide services on an as needed basis.

Work Step 4: Review of Payment Records

Medium

This was an aggregate contract with four vendors: BUI Uniform Co, DTN Tech, HALO Branded Solutions Inc, and Mellow Meadow. We identified delivery orders for the 4 vendors, which increased the amount authorized from the original contract amount of \$125,000 to \$207,879.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
66	GAX-017-23002045	ARPA	CEO	Beneficiary Agreement	Beneficiary Agreement	Top 145	1
MA Description						Total Ordered Amount	
District Discretionary							
Vendor Name						\$200,000.00	
SECOND HARVEST FOOD BANK OF ORANGE COUNTY INC							

Work Step 2: Research / Investigation of Vendors

0 Low

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

On May 24, 2022, the Board approved a resolution making certain findings pursuant to Government Code 26227 related to contribution of up to \$5 million from Fifth District allocation of district discretionary funding for programs supporting various causes; delegating authority to County Executive Officer or designee to negotiate and enter into an agreement related to this contribution. On September 27, 2022 the Board approved a resolution increasing the Fifth District's discretionary ARPA funding allocation to \$7,980,000 in support of various causes including "programs and institutions addressing food insecurity and homelessness."

On November 1, 2022, the Fifth District entered into a Beneficiary agreement with Second Harvest Food Bank of Orange County, Inc, for the purchase of food to support its food bank services.

The sole source form included the following justification: "As Mind OC took part in the construction of the BeWell Orange County campus, this entity is the only one capable of providing the required services." Based on our review, the sole source justification appeared to be sufficient. The sole source agreement requirements for Board approval is amounts "for commodities that exceed \$250,000 annually and services exceeding \$75,000 annually or a two (2) year consecutive term, regardless of the contract amount." Since the Board approved the allocation of discretionary funding to the District, it is our understanding that additional Board approvals for amounts awarded to grantees that are above the sole source thresholds are not required.

Work Step 4: Review of Payment Records

Low

Payment data provided by CEO office indicated that Second Harvest Food Bank of Orange County was paid \$200,000 on November 4, 2022. The payment amount was within the authorized amount pursuant to the contract of \$200,000.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract funded through ARPA for a Beneficiary Agreement with the Second Harvest Food Bank as part of the District 5 discretionary ARPA funding allocation. We identified a sole source form, which provided justification for the recipient receiving the grant.

We confirmed that the contractor initially registered in SAM.gov on 8/24/2012, and maintained the required SAM.gov annual re-registration until 7/8/2026, its latest registration expiration date.

Contract Review and Risk Analysis

Contract Details								
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase	
67	MA-042-21010156	CARESAct/MHSA	HCA	BOS RESO-3/26/20CPM EXEMPT2-11	HUMAN SERVICE	Top 145	1	
MA Description							Total Ordered Amount	
Vendor Name							\$175,025.00	

Work Step 2: Research / Investigation of Vendors

2 Medium

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

Contract awarded to NAMI Orange County as an emergency procurement on August 1, 2020 based on emergency purchasing authority approved by the Board in April 2020. The contract was to provide services around Transitional Age Youth and Young Adult Connectedness for Resiliency. Based on the timing and scope of the contract, the emergency procurement appeared to be appropriate.

Work Step 4: Review of Payment Records

High

Payment data provided by HCA indicated that NAMI Orange County was paid \$175,025 for 6 invoices associated with this contract from August - December 2020. The payment amount was within the authorized amount pursuant to the contract (including amendments) of \$175,025.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract funded through ARPA and procured as an emergency purchase for Transitional Age Youth and Young Adult Connectedness for Resiliency. HCA issued Emergency Procurement Request #24 on 8/28/2020, which included bullet points for TAY and Young Adult Mental Health Outreach Services, Educational Activities, and Community Networking Services. However, the memo did not provide cost information, contractor information, or emergency justification.

We confirmed that the contractor initially registered in SAM.gov on 5/28/2019, and maintained the required SAM.gov annual re-registration until 2/25/2023, its latest registration expiration date.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
68	MA-042-21010649	CARESAAct	HCA	BOS RESO-3/26/20 EMERGENCY(1)	SERVICE	Top 145	1
MA Description						Total Ordered Amount	
FLU VACCINATIONS							
Vendor Name						\$164,000.00	
360 HEALTH PLAN INC							

Work Step 2: Research / Investigation of Vendors

6

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

Procured as an emergency purchased in response to the COVID-19 pandemic. HCA issued Emergency Procurement Request #30-COVID-19 on 10/9/2020 which included a list of emergency purchases related to COVID-19 response, including \$164,000 for Preventative Flu Shot Services.

Work Step 4: Review of Payment Records

Low

Payment details provided by HCA indicated that the County paid \$164,000 to 360 Health Plan, including \$123,000 on 10/15/2020 and \$41,000 on 11/2/2020 for flu vaccination services. Payment amount is consistent with the amount authorized under the contract.

Work Step 5: Review of Emails / Other Communications

Medium

Weaver's review of the County contracts with 360 Health Plan Inc (360 Clinic) is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

High

Contract funded through the CARES Act and procured as an emergency purchase for Flu Vaccinations. HCA issued Emergency Procurement Request #30 on 10/9/2020, which included a bullet point for COVID-19 Response: Preventative Flu Shot Services for \$164,000. However, the memo did not include contractor information.

We confirmed that the contractor initially registered in SAM.gov on 1/12/2021, and maintained the required SAM.gov annual re-registration until 1/20/2023, its latest registration expiration date.

The contract with 360 Health Plan was executed on 10/7/2020, which was approximately 3 months before 360 Health Plan was registered with SAM.gov.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
69	MA-012-21011558	ARPA	OCCR	BOS RESO-3/26/20 EMERGENCY(1)	HUMAN SERVICE	Top 145	1
MA Description						Total Ordered Amount	
AGE WELL SENIOR SERVICES ON D3 MEAL GAP PROGRAM							
Vendor Name						\$136,566.58	
AGE WELL SENIOR SERVICES INC							

Work Step 2: Research / Investigation of Vendors

1 Medium

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

Contract awarded to Age Well Senior Services Inc as an emergency procurement for District 3 Meal Gap Program to provide supplemental support on May 12, 2021. Contract was funded from the American Rescue Plan Act of 2021 (ARPA). On April 27, 2021, the County Board of Supervisors allocated \$10 million in ARPA funding between the five (5) districts. An Emergency Justification Memo dated May 6, 2021, was provided for Contract MA-012-21011558 with Age Well Senior Services and included a Procurement Notification Date of April 28, 2021. The justification read, "The NGP helps to bridge the gap in nutrition services for specific populations impacted by COVID-19. The impacted populations include: older adults (age 60 and over) who are not eligible for other nutrition services, people with disabilities (age 59 and under), and other demographics, as determined by each district."

Although the contract services appear to qualify under the parameters of emergency purchases, the contract was awarded after April 27, 2021, when emergency purchase authority was repealed.

Work Step 4: Review of Payment Records

Low

Payments equaled amounts authorized pursuant to the contract.

Six (6) payments totaling \$136,566.58 from Sep 2021 through Feb 2022 were noted per OCCR Payment Data to Age Well Senior Services for this agreement.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract was funded through ARPA and procured as an emergency purchase to provide meals to the impacted service population under the Nutrition Gap Program for District 3. We identified an Emergency Justification Memo for District 3 providing a detailed explanation for the emergency purchase and how it qualifies as COVID-19 response.

We confirmed that the contractor initially registered in SAM.gov on 6/16/2009, and maintained the required SAM.gov annual re-registration until 6/30/2026, its latest registration expiration date.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
70	MA-042-21010450	MHSA	HCA	SOLE SOURCE	HUMAN SERVICE	Top 145	1
MA Description						Total Ordered Amount	
PROJECT MANAGEMENT SERVICES							
Vendor Name						Total Ordered Amount	
MIND OC						\$136,028.00	

Work Step 2: Research / Investigation of Vendors

3

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

The Sole Source Justification form indicated that this contract was awarded pursuant to the emergency purchasing authority approved by the Board in April 2020. The contract was awarded to Mind OC on November 16, 2020 to provide project management services to finalize modifications to the Be Well Center facility and to pay for the related architectural/design services.

Work Step 4: Review of Payment Records

Low

Based on the payment data report provided by HCA Office, Mind OC submitted invoice #MOCPM202012 for \$136,028, which was paid on 1/20/2021.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
71	MA-042-22011278	MHSA/General Fund	HCA	REQUEST FOR PROPOSALS - RFP	HUMAN SERVICE	Top 145	1
MA Description						Total Ordered Amount	
MENTAL HEALTH COMMUNITY EDUCATIONAL EVENTS SERVICES							
Vendor Name						Total Ordered Amount	
NAMI ORANGE COUNTY						\$107,608.75	

Work Step 2: Research / Investigation of Vendors

2

Medium

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

Contract procured through a Request for Applications (RFA) and approved by the Board on 3/1/2022. County received 6 applicants, all of which were awarded contracts to provide services around the applicants' proposed Mental Health Community Education Events.

Work Step 4: Review of Payment Records

Low

Payment data provided by HCA indicated that NAMI Orange County was paid \$107,608.75 for 4 invoices associated with this contract from March - June 2022. The payment amount was within the authorized amount pursuant to the contract (including amendments) of \$107,609.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
72	PO-063-20012030	CARESAAct	SSA	Emergency - CPM	COMMODITY	Top 145	1
MA Description						Total Ordered Amount	
Vendor Name						\$105,310.24	
MISCELLANEOUS SNEEZE GUARDS							
DTNTECH							

Work Step 2: Research / Investigation of Vendors

4

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

- Contract procured as an emergency purchase in June 2020 for emergency splash shields. Emergency Purchase Memo included in the file.

- A redline contract agreement was provided, no final executed version was identified. According to the contract language, "This Contract is for one-time service...Contractor agrees to provide the services as set forth in this Contract for a fixed amount. Total cost of this Contract shall not exceed \$111,060.95."

Work Step 4: Review of Payment Records

Medium

A total of 9 invoices were provided totaling \$105,310.24 were paid to DTN Tech all dated within June 2020. The aggregate payment amount is within the amount authorized under this contract of \$111,060.95.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

High

Contracted funded through the CARES Act and procured as an emergency purchase for Miscellaneous Sneeze Guards. SSA issued a memo on 6/3/2020 justifying the purchase of emergency acrylic splash guards for the SSA facilities to provide a safe environment for the public and SSA staff, with an estimated cost of \$112,000, though the vendor name was not included.

We determined that the contractor initially registered in SAM.gov on 8/12/2020, and maintained an active registration on SAM.gov through 2/9/2022. Contract was executed on 6/3/2020, which was over 2 months prior to DTN Tech being registered on SAM.gov.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
73	MA-042-20010652	MHSA/General Fund	HCA	REQUEST FOR PROPOSALS - RFP	HUMAN SERVICE	Top 145	1
MA Description						Total Ordered Amount	
MENTAL HEALTH COMMUNITY EDUCATIONAL EVENTS - NAMI OC							
Vendor Name						Total Ordered Amount	
NAMI ORANGE COUNTY						\$98,710.00	

Work Step 2: Research / Investigation of Vendors

2

Medium

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

This contract was executed on 10/31/2019 for \$98,710, which was below the threshold of requiring a board approval according to the CPM.

Work Step 4: Review of Payment Records

Medium

Payment data provided by HCA indicated that NAMI Orange County was paid \$106,954 for 14 invoices associated with this contract from November 2019 - June 2020. The payment amount exceeds the authorized amount pursuant to the contract (including amendments) of \$98,710 by \$8,244.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
74	MA-042-21011434	ARPA	HCA	BOS RESO-3/26/20 EMERGENCY(1)	LEASE	Top 145	1
MA Description						Total Ordered Amount	
RENTAL AGREEMENT - OC FAIR & EVENT CENTER							
Vendor Name						\$92,523.00	
32ND DISTRICT AGRICULTURAL ASSOCIATION							

Work Step 2: Research / Investigation of Vendors

1 Medium

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

A rental agreement between the 32nd District Agricultural Association and Orange County was entered into as an emergency procurement for the use of the facilities "To temporarily administer pharmaceutical and other health-related assistance to the citizens of Orange County in the event of an emergency or hazard" from January 1, 2021 - December 31, 2021, with a one year renewal option through December 31, 2022. The rental agreement listed the fee as waived. Following amendments established usage charges and other fees for the use of the facilities as a Covid testing site and then as a vaccine site. The contract services appear to qualify under the parameters of emergency purchases.

Work Step 4: Review of Payment Records

Medium

Payment data provided by HCA office indicated that 32nd District Agricultural Association was paid \$91,403 between April 2021 - August 2021 for two invoices associated with this contract. This payment amount was within the authorized amount pursuant to the contract (including amendments) of \$92,523. The payment data indicates that a payment of \$120 for one (1) invoice was made on April 25, 2024. The amount is within the payment amount authorized, however, it is outside the contract term.

Work Step 5: Review of Emails / Other Communications

Medium

In July 2020, HCA reached out to the 32nd District Agricultural Association/OC Fair & Event Center directly and proposed an agreement with them on behalf of 360 Clinic for a COVID testing site.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Medium

Contract was funded through ARPA and procured as an emergency purchase to lease the OC Fair & Event Center. HCA issued Emergency Procurement Request #51 which included the lease agreement for the OC Fair & Event Center for \$81,875.

We confirmed that the contractor initially registered in SAM.gov on 4/26/2021, and maintained the required SAM.gov annual re-registration until 7/31/2026, its latest registration expiration date.

We identified 1 payment made to this contractor before their initial SAM.gov registration date for \$3,623.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
75	CT-017-22010625	ARPA	CEO	Sole Source	SERVICE	Top 145	1
MA Description						Total Ordered Amount	
BEHAVIORAL HEALTH CONSULTANT SERVICES							
Vendor Name						Total Ordered Amount	
MICHAEL F HUNN						\$75,000.00	

Work Step 2: Research / Investigation of Vendors

4

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

Contract executed on 4/1/2021 with Michael F. Hunn (dba Hunn Group LLC) for \$75,000 to provide Behavioral Health Consultant Services. Contract recitals indicated that the contract was procured as an emergency purchase in response to the COVID-19 pandemic, pursuant to the emergency purchasing authority approved by the Board in April 2020.

Work Step 4: Review of Payment Records

Low

According to the payment data provided by the CEO office, the County paid Michael F Hunn in three separate payments for a total of \$47,258.36 in November 2021. These amounts match the invoices reviewed.

Work Step 5: Review of Emails / Other Communications

Low

An email from David Kim to other Orange County employees on 2/2/2022 indicates the County received a records request for "copies of all contracts between County of Orange and Michael Hunn signed from January 1, 2019 to present."

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

High

Contract funded through ARPA and procured as a sole source procurement for Behavioral Health Consultant Services through Michael F Hunn (dba Hunn Group, LLC). We did not identify a sole source justification form.

We were unable to verify that the contractor was registered on the SAM.gov website.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
76	MA-012-23010192	ARPA	OCCR	GOVERNMENT CODE	HUMAN SERVICE	Top 145	1
MA Description						Total Ordered Amount	
ABOUND FOOD CARE - BLAST FREEZER							
Vendor Name						\$70,351.02	
ABOUND FOOD CARE							

Work Step 2: Research / Investigation of Vendors

5

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

On June 28, 2022, the Board approved the subrecipient agreement for the purchase and support of blast freezers and related equipment through the issuance of a \$100,000 grant to Abound Food Care, Inc from the First District's allocation of American Rescue Plan Act (ARPA) funds. A Sole Source Form was not identified in the supporting documentation.

Work Step 4: Review of Payment Records

Medium

Payment details provided by OCCR indicated that the County paid \$70,351.02 to Abound Food Care for the purchase and support of blast freezers and related equipment on September 9, 2022. Payment amount is consistent with the amount authorized under the contract.

Weaver's review of the County contracts with Abound Food Care is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 5: Review of Emails / Other Communications

Medium

An email chain from August and September 2022 discussed the addition of \$100,000 to the ARPA funded agreement MA-012-22011548 for the purchase of blast freezers and other equipment. An email dated August 23, 2022, shows Abound Food Care sent quotes to the County for blast freezers and other equipment totaling \$70,351.02. The blast freezers and other equipment appear to be for use in restaurants that provide meal production services for MA-012-2201154. The \$100,000 allocation is identified on the 10/31/2022 COVID-19 Funding Allocation Matrix on the tab District 1 as "Abound Food Care, Inc - Purchase blast freezers and related equipment."

Weaver's review of the County contracts with Abound Food Care is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract is a Subrecipient Agreement with Abound Food Care funded through ARPA for the purchase of blast freezers and related equipment for emergency food storage across the districts. Board approval on 6/22/2022 to authorize OCCR to contract with Abound Food Care, the Subrecipient Agreement was executed on 9/8/2022.

We confirmed that the contractor initially registered in SAM.gov on 4/18/2022, and maintained the required SAM.gov annual re-registration until 9/9/2026, its latest registration expiration date.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
77	MA-042-24010505	MHSA/General Fund	HCA	REQUEST FOR PROPOSALS - RFP	HUMAN SERVICE	Top 145	1
MA Description						Total Ordered Amount	
Vendor Name						\$62,478.82	
MENTAL HEALTH COMMUNITY EDUCATIONAL EVENTS SERVICES							
ADVANCE OC							

Work Step 2: Research / Investigation of Vendors

6

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

County issued a Request for Applications. HCA received applications from a pool of applicants and negotiated with multiple applicants. Around the time that HCA awarded this contract to Advanced OC, it appeared that SSA was considering pursuing litigation against Advance OC due to concerns related to contract performance (see Contract No. 49, MA-063-23010611).

Work Step 4: Review of Payment Records

Low

Payment data provided by HCA indicated that payments to Advance OC totaled \$62,478.82, which is within the amount authorized under the contract of \$62,500. We also identified a cost report closeout letter submitted to the vendor by the County documenting their final review of all contract expenditures.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
78	PO-017-20012163	CARESAct	CEO	Emergency - CPM	SERVICE	Top 145	1
MA Description						Total Ordered Amount	
NEWSPAPER PUBLISHING SERVICES							
Vendor Name						\$60,000.00	
VIETLINK MEDIA GROUP INC							

Work Step 2: Research / Investigation of Vendors

6

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

Procured as an emergency contract to publish COVID-19 public announcements in Vietnamese to Vietnamese newspapers. VietLink Media is owned by Nick Lecong, who previously worked as a staff member for Former Supervisor Do.

Work Step 4: Review of Payment Records

High

Invoice submitted by VietLink Media Group on June 29, 2020, for the billing period June 22, 2020 - December 30, 2020. Invoice amount was \$60,000 for publishing COVID-19 public announcements in Vietnamese language through three Vietnamese language newspapers. The invoice included a handwritten note in the top right corner of the invoice that says "*RUSH" in red. Payment detail provided by the CEO office indicated that payment was issued by the County to VietLink Media Group for \$60,000 on July 2, 2020.

Weaver interviewed the owner of VietLink Media Group, Nick Lecong regarding this contract. Mr. Lecong provided Weaver data files with all of the advertisements and announcements prepared for the County under this contract.

Work Step 5: Review of Emails / Other Communications

High

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

High

Contract funded through the CARES Act and procured as an emergency purchase for VietLink Media Group to prepare publications to Vietnamese newspapers related to COVID-19. We did not identify an emergency justification memo.

We were unable to verify that the contractor was registered on the SAM.gov website.

Contract Review and Risk Analysis							
Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
79	GAX-012-25000339	General Fund	OCCR			Top 145	1
MA Description						Total Ordered Amount	
RX#1691388							
Vendor Name						Total Ordered Amount	
2T MEDIA LLC						\$60,000.00	

Work Step 2: Research / Investigation of Vendors 3 High

Work Step 3: Review of Procurement Process and Competitive Bidding High

Contract was procured as a sole source procurement and not approved by the Board due to the contract amount being less than \$75,000. Through email correspondence between former District 1 Chief of Staff, Chris Wangsaporn and an OCCR personnel, Mr. Wangsaporn indicated that the sole source justification is that "2T Media understands the cultural significance of the Moon Festival and provides entertainment in Vietnamese language."

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 4: Review of Payment Records High

Payment data provided by OCCR indicated that 2T Media was paid \$60,000 for the invoice associated with this contract for the 2024 Moon Festival. The payment amount is the authorized amount pursuant to the Payment Request Form of \$60,000.

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 5: Review of Emails / Other Communications Low

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis							
Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
80	CT-012-24010216	General Fund	OCCR	Sole Source	SERVICE	Top 145	1
MA Description						Total Ordered Amount	
STRATEGIC MEDIA OUTREACH FOR DISTRICT 1							
Vendor Name						\$60,000.00	
2T MEDIA LLC							

Work Step 2: Research / Investigation of Vendors

3High

Work Step 3: Review of Procurement Process and Competitive Bidding

High

Contract was procured as a sole source procurement. We identified an undated, handwritten Sole Source Justification form stating that "2T Media has been the vendor for the past 7 years. They are the only vendor that has the knowledge and experience to coordinate with District One on community events, particularly cultural events. Additionally, 2T Media serves a particular audience as recognized by District One." Contract was not approved by the Board due to the contract amount being less than \$75,000.

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 4: Review of Payment Records

High

Payment data provided by OCCR indicated that 2T Media was paid \$60,000 for the invoice associated with this contract for Strategic Media Outreach from August 2023 to June 2024. The payment amount is the authorized amount pursuant to the contract of \$60,000.

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 5: Review of Emails / Other Communications

Low

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
81	MA-042-24010511	MHSA/General Fund	HCA	REQUEST FOR PROPOSALS - RFP	HUMAN SERVICE	Top 145	1
MA Description						Total Ordered Amount	
MENTAL HEALTH COMMUNITY EDUCATIONAL EVENTS SERVICES							
Vendor Name						\$53,324.00	
NAMI ORANGE COUNTY							

Work Step 2: Research / Investigation of Vendors

2 Medium

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

Contract executed on 11/7/2023 for \$62,500, which was below the threshold of requiring a board approval according to the CPM.

Work Step 4: Review of Payment Records

Low

Payment data provided by HCA indicated that NAMI Orange County was paid \$53,324 for 8 invoices associated with this contract from November 2023 - June 2024. The payment amount was within the authorized amount pursuant to the contract (including amendments) of \$62,500.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
82	CT-042-23010394	General Fund	HCA	One (1) Quote	SERVICE	Top 145	1
MA Description						Total Ordered Amount	
REQ-1564615							
Vendor Name						Total Ordered Amount	
MIND OC						\$50,000.00	

Work Step 2: Research / Investigation of Vendors

3

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

Contract awarded to Mind OC for planning of Phase 2 of the Be Well Irvine Campus with Mind OC providing construction cost estimating services and conceptual planning and design services. We did not identify a quote or proposal in the documents provided by the County.

Work Step 4: Review of Payment Records

Low

Based on the payment data report provided by HCA Office, Mind OC submitted invoice #MOC-BWIC01 for \$50,000, which was paid on 3/09/2023.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
83	CT-012-22010376	General Fund	OCCR	One (1) Quote	SERVICE	Top 145	1
MA Description						Total Ordered Amount	
2022 TET FESTIVAL DISTRICT 1							
Vendor Name						Total Ordered Amount	
2T MEDIA LLC						\$50,000.00	

Work Step 2: Research / Investigation of Vendors

3

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

2T Media LLC submitted a quote on 7/8/2021 for \$50,000 for entertainment services for the 2022 Tet Festival. While only 1 quote was required under the CPM for a contract of \$50,000, the quote contained limited detail about the services to be provided.

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 4: Review of Payment Records

Low

Payment data provided by OCCR indicated that 2T Media was paid \$50,000 for the invoice associated with this contract for the 2022 Tet Festival. The payment amount is the authorized amount pursuant to the contract of \$50,000.

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 5: Review of Emails / Other Communications

Low

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
84	CT-012-22011443	General Fund	OCCR	One (1) Quote	SERVICE	Top 145	1
MA Description						Total Ordered Amount	
2023 TET FESTIVAL DISTRICT 1							
Vendor Name						Total Ordered Amount	
2T MEDIA LLC						\$50,000.00	

Work Step 2: Research / Investigation of Vendors

3

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

2T Media LLC submitted a quote on 5/9/2022 for \$40,000 for entertainment services for the 2023 Tet Festival. The procurement for this contract aligns with the CPM Procurement requirements for a minimum of one written quote for contracts \$50,000 or less over the life of the contract.

Refer to Contract #105 which provides additional, related costs for the 2023 Tet Festival.

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 4: Review of Payment Records

Low

Payment data provided by OCCR indicated that 2T Media was paid \$50,000 for the invoice associated with this contract for the 2023 Tet Festival. The payment amount is the authorized amount pursuant to the contract of \$50,000.

Note that the authorized cost of the 2023 Tet Festival was increased; refer to Contract ID 105.

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 5: Review of Emails / Other Communications

Low

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
85	CT-063-24010098	General Fund	SSA	One (1) Quote	SERVICE	Top 145	1
MA Description						Total Ordered Amount	
R1623178 Survey Incentives							
Vendor Name						Total Ordered Amount	
ADVANCE OC						\$47,122.00	

Work Step 2: Research / Investigation of Vendors

6

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

No quote or proposal documents provided. Given that this was contract was to provide incentives to survey respondents, a quote may not have been needed.

Work Step 4: Review of Payment Records

Low

Payment detail data provided by SSA indicated that payments to contractor totaled \$47,122, which was equal to the amount authorized under the contract.

Invoice submitted by Advance OC on October 3, 2023, for the service date of September 21, 2023. Invoice amount was \$47,122 for community event survey participation services (\$2,122 total) and incentives services (\$45,000 total).

Payment data provided by SSA office indicated that payment was issued by the County for \$47,122 on October 10, 2023.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
86	MA-017-24010176	General Fund	CEO	ONE (1) QUOTE	SERVICE	Top 145	1
MA Description						Total Ordered Amount	
STRATEGIC MEDIA OUTREACH CONSULTANCY SERVICES							
Vendor Name						Total Ordered Amount	
2T MEDIA LLC						\$45,000.00	

Work Step 2: Research / Investigation of Vendors

3

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

This is a fixed-fee contract between 2T Media LLC and the County's CEO's Office for "Strategic Media Outreach Consultancy Services" executed on 8/8/2023. No quote could be located. The procurement for this contract aligns with the CPM Procurement requirements for a minimum of one written quote for contracts \$50,000 or less over the life of the contract.

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 4: Review of Payment Records

Medium

Payment data provided by CEO's office indicated that 2T Media was paid \$12,345 for the 4 invoices associated with this contract for various Strategic Media Outreach Consulting. The payment amount is within the authorized amount pursuant to the contract of \$45,000.

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 5: Review of Emails / Other Communications

Low

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
87	CT-012-24010489	General Fund	OCCR	Sole Source	SERVICE	Top 145	1
MA Description						Total Ordered Amount	
2024 TET FESTIVAL							
Vendor Name						Total Ordered Amount	
2T MEDIA LLC						\$45,000.00	

Work Step 2: Research / Investigation of Vendors 3 High

Work Step 3: Review of Procurement Process and Competitive Bidding Medium

This contract relates to, and amends, Contract #93 by increasing the fees for the 2024 Tet Festival Event Services by \$45,000.

This contract amendment was structured as a sole-source contract. The undated Sole Source Justification form indicates a justification that "2T Media understands the cultural significance of Tet celebration and provides entertainment in Vietnamese."

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 4: Review of Payment Records High

This contract relates to the amended contract related to Contract ID 93.

Payment data provided by OCCR indicated that 2T Media was additionally paid \$45,000 for the 2024 Tet Festival. The payment amount is the authorized amount pursuant to the contract amendment of \$45,000.

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 5: Review of Emails / Other Communications Low

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
88	PO-017-22010729	ARPA	CEO	One (1) Quote	SERVICE	Top 145	1
MA Description						Total Ordered Amount	
STRATEGIC MEDIA OUTREACH CONSULTANCY SERVICES							
Vendor Name						Total Ordered Amount	
2T MEDIA LLC						\$40,000.00	

Work Step 2: Research / Investigation of Vendors

3

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

This is a fixed-fee contract between 2T Media LLC and the County's CEO's Office for "Strategic Media Outreach Consultancy Services" executed on 12/17/2021. Weaver was unable to locate a quote from 2T Media.

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 4: Review of Payment Records

High

Payment data provided by CEO's office indicated that 2T Media was paid \$40,000 for the invoice associated with this contract for Strategic Media Outreach Consultancy Services. The payment amount is the authorized amount pursuant to the contract of \$40,000.

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 5: Review of Emails / Other Communications

Low

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

High

Contract funded through ARPA and procured as a 1-quote procurement for 2TMedia to develop crisis and contingency communication in response to COVID-19 related issues to the Vietnamese population.

We were unable to verify that the contractor was registered on the SAM.gov website.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
89	CT-012-20010187	General Fund	OCCR	One (1) Quote	SERVICE	Top 145	1
MA Description						Total Ordered Amount	
2020 TET FESTIVAL							
Vendor Name						Total Ordered Amount	
2T MEDIA LLC						\$40,000.00	

Work Step 2: Research / Investigation of Vendors

3

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

2T Media LLC submitted a quote on 8/1/2019 for \$40,000 for entertainment services for the 2020 Tet Festival. The procurement for this contract aligns with the CPM Procurement requirements for a minimum of one written quote for contracts \$50,000 or less over the life of the contract, however, detail of services to be provided was limited.

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 4: Review of Payment Records

Low

Payment data provided by OCCR indicated that 2T Media was paid \$40,000 for the invoice associated with this contract for the 2020 Tet Festival. The payment amount is the authorized amount pursuant to the contract of \$40,000.

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 5: Review of Emails / Other Communications

Low

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
90	CT-012-19010267	General Fund	OCCR	One (1) Quote	SERVICE	Top 145	1
MA Description						Total Ordered Amount	
2019 TET FESTIVAL							
Vendor Name						Total Ordered Amount	
2T MEDIA LLC						\$40,000.00	

Work Step 2: Research / Investigation of Vendors

3

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

2T Media LLC submitted a quote on 8/14/2018 for \$40,000 for entertainment services for the 2019 Tet Festival. The procurement for this contract aligns with the CPM Procurement requirements for a minimum of one written quote for contracts \$50,000 or less over the life of the contract, however, detail of services to be provided was limited.

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 4: Review of Payment Records

Low

Payment data provided by OCCR indicated that 2T Media was paid \$40,000 for the invoice associated with this contract for the 2019 Tet Festival. The payment amount is the authorized amount pursuant to the contract of \$40,000.

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 5: Review of Emails / Other Communications

Low

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
91	CT-012-21010191	CARESAAct	OCCR	One (1) Quote	SERVICE	Top 145	1
MA Description						Total Ordered Amount	
*COVID-19 RELATED EVENTS FOR FIRST DISTRICT							
Vendor Name						Total Ordered Amount	
2T MEDIA LLC						\$36,000.00	

Work Step 2: Research / Investigation of Vendors

3

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

2T Media LLC submitted a quote on 6/5/2020 for \$2,000 per month for a 6-month period (7/1/2020 to 12/31/2020) for "strategic media outreach to 1st District sponsored and COVID related events." The procurement for this contract aligns with the CPM Procurement requirements for a minimum of one written quote for contracts \$50,000 or less over the life of the contract, however, detail of services to be provided was limited.

This contract was amended on 1/8/2021 for a 12-month period from 1/1/2021 to 12/31/2021 for \$24,000.

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 4: Review of Payment Records

Medium

Payment data provided by OCCR indicated that 2T Media was paid \$36,000 for the 2 invoices associated with this contract for the Strategic Media Outreach from July 2020 to December 2021. The payment amount is the authorized amount pursuant to the contract (and its amendment) of \$36,000.

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 5: Review of Emails / Other Communications

Low

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

High

Contract funded through the CARES Act and procured as a 1-quote procurement for 2TMedia to promote COVID-19 related events for District 1.

We were unable to verify that the contractor was registered on the SAM.gov website.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
92	CT-012-21010430	General Fund	OCCR	One (1) Quote	SERVICE	Top 145	1
MA Description						Total Ordered Amount	
2020 MOON FESTIVAL - VIDEO & MARKETING SERVICES							
Vendor Name						Total Ordered Amount	
2T MEDIA LLC						\$30,000.00	

Work Step 2: Research / Investigation of Vendors

3

High

Work Step 3: Review of Procurement Process and Competitive Bidding

High

2T Media LLC originally submitted a quote on 8/12/2020 to Board Supervisor Do to promote, record and edit programming for the virtual Moon Festival 2020 for a fee of \$20,000 (recording to occur on 8/29/2020). A contract for \$20,000 was entered into on 9/3/2020.

On the same day, 9/3/2020, 2T Media's President, Aaron Ngo, emailed former Board Supervisor Do's Chief of Staff, Chris Wangsaporn, and provided an additional invoice (dated the prior day, 9/2/2020) for \$10,000 for "post-production charged." The requisition history indicates that on 9/3/2020, a "Budget Cost Override Approval" was requested and approved.

We identified a campaign donation of \$2,000 by 2T Media to former Board Supervisor Do's campaign for re-election in September 2020, which was shortly after the invoice for the additional \$10,000 for post-production services.

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 4: Review of Payment Records

High

Payment data provided by OCCR indicated that 2T Media was paid \$30,000 for the 2 invoices associated with this contract for the 2020 Moon Festival. The payment amount is the authorized amount pursuant to the contract (and its amendment) of \$30,000.

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 5: Review of Emails / Other Communications

High

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
93	CT-012-23011078	General Fund	OCCR	One (1) Quote	SERVICE	Top 145	1
MA Description						Total Ordered Amount	
2024 TET FESTIVAL DISTRICT 1							
Vendor Name						Total Ordered Amount	
2T MEDIA LLC						\$30,000.00	

Work Step 2: Research / Investigation of Vendors 3 High

Work Step 3: Review of Procurement Process and Competitive Bidding Medium

The County and 2T Media LLC originally entered into a contract on 4/24/2023 for "2024 Tet Festival Event Services" in an amount not to exceed \$30,000. The original quote for \$30,000 could not be located.

This contract relates to Contract #87 which reflects an amendment to this Contract #93.

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 4: Review of Payment Records High

Payment data provided by OCCR indicated that 2T Media was paid \$30,000 for the 2024 Tet Festival. The payment amount is the authorized amount pursuant to the contract of \$30,000.

Note that this contract was amended and the authorized cost of the 2024 Tet Festival was increased; refer to Contract ID 87.

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 5: Review of Emails / Other Communications Low

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
94	GAX-017-23001931	ARPA	CEO	Beneficiary Agreement	Beneficiary Agreement	Top 145	1
MA Description						Total Ordered Amount	
District Discretionary							
Vendor Name						Total Ordered Amount	
ABOUND FOOD CARE						\$28,720.00	

Work Step 2: Research / Investigation of Vendors

5

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

On June 28, 2022, the Board approved the subrecipient agreement for the purchase and support of blast freezers and related equipment through the issuance of a \$100,000 grant to Abound Food Care, Inc from the First District's allocation of American Rescue Plan Act (ARPA) funds. This beneficiary agreement with Abound Food Care was "for costs that are in support of its meal gap programs for individuals experiencing food insecurity in the Fourth District". The first amendment to the agreement specified the funds are for the purchase of a blast chiller freezer. A Sole Source Form was not identified in the supporting documentation.

Work Step 4: Review of Payment Records

Medium

Payment data provided by CEO office indicated that Abound Food Care was paid \$28,720 on October 27, 2022. The payment amount was within the authorized amount pursuant to the contract of \$28,720.

Weaver's review of the County contracts with Abound Food Care is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 5: Review of Emails / Other Communications

Medium

In August 2022, there were discussions between the County and Abound Food Care regarding grant funds to purchase a Blast Freezer. In September 2022 emails, there was a discussion of an additional \$100,000 grant for the cost of the blast freezers and other equipment needed to produce meals for MA-012-22011548. On the District 4 worksheet of the 10/31/2022 COVID-19 Funding Allocation Matrix Excel file, the \$28,720 is identified as "Abound Food Care, Inc.- Monkey Business Café". Monkey Business Café is a location that is a part of Abound Food Care's food repurposing kitchens mentioned in the strategic preparedness plan. The \$100,000 allocation is identified on the 10/31/2022 COVID-19 Funding Allocation Matrix on the tab District 1 as "Abound Food Care, Inc - Purchase blast freezers and related equipment."

Weaver's review of the County contracts with Abound Food Care is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract is a Beneficiary Agreement with Abound Food Care funded through ARPA for the purchase of blast freezers and related equipment for emergency food storage for District 4. Board approval on 6/22/2022 to authorize OCCR to contract with Abound Food Care, the Beneficiary Agreement was executed on 10/26/2022.

We confirmed that the contractor initially registered in SAM.gov on 4/18/2022, and maintained the required SAM.gov annual re-registration until 9/9/2026, its latest registration expiration date.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
95	MA-012-22010924	ARPA	OCCR	GOVERNMENT CODE	HUMAN SERVICE	Top 145	1
MA Description						Total Ordered Amount	
DISTRICT 1 - ARTS RELIEF SM BUS & NONPROFIT PROGRAM - ARPA							
Vendor Name						Total Ordered Amount	
DTNTECH						\$25,000.00	

Work Step 2: Research / Investigation of Vendors

4

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

On April 27, 2021, the Board authorized the allocation of \$5 million in American Rescue Plan Act ("ARPA") funding equally between the County's five (5) supervisorial districts for economic support to arts-related small businesses and non-profit organizations. District 1 awarded 16 grants totaling \$1 million during the September 2021 – January 2022 time period.

On January 4, 2022, the County executed a grant agreement with DTN Tech for \$25,000 under the District 1 Arts Relief Program (MA-012-22010924).

Work Step 4: Review of Payment Records

Medium

Payment data provided by OCCR office indicated that DTN Tech was paid \$25,000 on January 21, 2022. The Payment Request Form (PRF) was initiated on December 1, 2021, which predated the Requisition Form, December 17, 2021, and the signed Agreement January 4, 2022. The PRF was authorized by the County on January 19, 2022.

Weaver's review of the County contracts with District 1 Arts Relief Program Grants is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 5: Review of Emails / Other Communications

Low

Weaver's review of the County contracts with District 1 Arts Relief Program Grants is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

High

Contract is funded through ARPA as a grant agreement for the District 1 Arts Relief Program to DTN Tech on 1/4/2022.

We confirmed that the contractor initially registered in SAM.gov on 8/12/2020, and maintained an active registration through 2/9/2022. However, the registration appears to have expired before the end of the Subaward Performance Period, which was 6/30/2022.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
96	MA-012-22010879	ARPA	OCCR	GOVERNMENT CODE	HUMAN SERVICE	Top 145	1
MA Description						Total Ordered Amount	
DISTRICT 1 - ARTS RELIEF SM BUS & NONPROFIT PROGRAM - ARPA							
Vendor Name						Total Ordered Amount	
KIDWORKS COMMUNITY DEVELOPMENT CORPORATION						\$25,000.00	

Work Step 2: Research / Investigation of Vendors

1 Medium

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

On April 27, 2021, the Board authorized the allocation of \$5 million in American Rescue Plan Act ("ARPA") funding equally between the County's five (5) supervisorial districts for economic support to arts-related small businesses and non-profit organizations. District 1 awarded 16 grants totaling \$1 million during the September 2021 – January 2022 time period.

On December 16, 2021, the County executed a grant agreement with Kidworks Community Development Corporation for \$25,000 under the District 1 Arts Relief Program (MA-012-22010879).

Work Step 4: Review of Payment Records

Low

Payment data provided by OCCR office indicated that KidWorks Community Development Corporation was paid \$25,000 on December 28, 2021. The payment amount was within the authorized amount pursuant to the contract of \$25,000.

Weaver's review of the County contracts with District 1 Arts Relief Program Grants is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 5: Review of Emails / Other Communications

Low

Weaver's review of the County contracts with District 1 Arts Relief Program Grants is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract is funded through ARPA as a grant agreement for the District 1 Arts Relief Program to Kidworks Community Development on 12/16/2021.

We confirmed that the contractor initially registered in SAM.gov on 6/15/2006, and maintained the required SAM.gov annual re-registration until 12/13/2024, its latest registration expiration date.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
97	MA-012-22010882	ARPA	OCCR	GOVERNMENT CODE	HUMAN SERVICE	Top 145	1
MA Description						Total Ordered Amount	
DISTRICT 1 - ARTS RELIEF SM BUS & NONPROFIT PROGRAM - ARPA							
Vendor Name						Total Ordered Amount	
JOHN NGUYEN						\$25,000.00	

Work Step 2: Research / Investigation of Vendors

0

Low

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

On April 27, 2021, the Board authorized the allocation of \$5 million in American Rescue Plan Act ("ARPA") funding equally between the County's five (5) supervisorial districts for economic support to arts-related small businesses and non-profit organizations. District 1 awarded 16 grants totaling \$1 million during the September 2021 – January 2022 time period.

On December 18, 2021, the County executed a grant agreement with Final Arts for \$25,000 under the District 1 Arts Relief Program (MA-012-22010882).

Work Step 4: Review of Payment Records

Medium

Payment data provided by OCCR office indicated that John Nguyen was paid \$25,000 on January 13, 2022. The business contracted was Final Arts. Jon Nguyen is listed as the owner of Final Arts. The payment amount was within the authorized amount pursuant to the contract of \$25,000.

Weaver's review of the County contracts with District 1 Arts Relief Program Grants is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 5: Review of Emails / Other Communications

Low

Weaver's review of the County contracts with District 1 Arts Relief Program Grants is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Medium

Contract is funded through ARPA as a grant agreement for the District 1 Arts Relief Program to John Nguyen (Final Arts) on 12/18/2021.

We confirmed that the contractor initially registered in SAM.gov on 12/14/2021, and maintained the required SAM.gov annual re-registration until 1/14/2023, its latest registration expiration date. It appeared that the contractor registered on SAM.gov only 4 days prior to the contract being executed.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
98	MA-012-22010899	ARPA	OCCR	GOVERNMENT CODE	HUMAN SERVICE	Top 145	1
MA Description						Total Ordered Amount	
DISTRICT 1 - ARTS RELIEF SM BUS & NONPROFIT PROGRAM - ARPA							
Vendor Name						Total Ordered Amount	
HAO NHU LE						\$25,000.00	

Work Step 2: Research / Investigation of Vendors

5

High

Work Step 3: Review of Procurement Process and Competitive Bidding

High

On April 27, 2021, the Board authorized the allocation of \$5 million in American Rescue Plan Act ("ARPA") funding equally between the County's five (5) supervisorial districts for economic support to arts-related small businesses and non-profit organizations. District 1 awarded 16 grants totaling \$1 million during the September 2021 – January 2022 time period.

On January 19, 2022, the County executed a grant agreement with Me Viet Nam Productions for \$25,000 under the District 1 Arts Relief Program (MA-012-22010899). We identified campaign contributions from Hao Nhu Le, owner of Me Viet Nam Productions, to Former Supervisor Do's campaign for State Treasurer in June 2022 (6 months after the grant award).

Additional detail of our review of the District 1 Arts Relief Program grants is included in the Forensic Audit Report for Phase 1.

Work Step 4: Review of Payment Records

Medium

Payment data provided by OCCR indicated that Hao Nhu Le received a payment for \$25,000 for this contract (Arts Relief & Small Business Program) on January 25, 2022. The payment amount was within the authorized contract amount of \$25,000.

Weaver's review of the County contracts with District 1 Arts Relief Program Grants is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 5: Review of Emails / Other Communications

Medium

Weaver's review of the County contracts with District 1 Arts Relief Program Grants is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

High

Contract is funded through ARPA as a grant agreement for the District 1 Arts Relief Program to Hao Nhu Le (dba Me Viet Nam Productions) on 1/19/2022.

We were unable to verify that the contractor was registered on the SAM.gov website.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
99	MA-012-22010925	ARPA	OCCR	GOVERNMENT CODE	HUMAN SERVICE	Top 145	1
MA Description						Total Ordered Amount	
DISTRICT 1 - ARTS RELIEF SM BUS & NONPROFIT PROGRAM - ARPA							
Vendor Name						\$25,000.00	
PETER T VO							

Work Step 2: Research / Investigation of Vendors

3

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

On April 27, 2021, the Board authorized the allocation of \$5 million in American Rescue Plan Act ("ARPA") funding equally between the County's five (5) supervisorial districts for economic support to arts-related small businesses and non-profit organizations. District 1 awarded 16 grants totaling \$1 million during the September 2021 – January 2022 time period.

On January 6, 2022, the County executed a grant agreement with PT Group for \$25,000 under the District 1 Arts Relief Program (MA-012-22010925).

Additional detail of our review of the District 1 Arts Relief Program grants is included in the Forensic Audit Report for Phase 1.

Work Step 4: Review of Payment Records

Medium

Payment data provided by OCCR office indicated that PT Group was paid \$25,000 on January 25, 2022. Peter T Vo is the owner of PT Group. The payment amount was within the authorized amount pursuant to the contract of \$25,000.

Weaver's review of the County contracts with District 1 Arts Relief Program Grants is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 5: Review of Emails / Other Communications

Medium

Weaver's review of the County contracts with District 1 Arts Relief Program Grants is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

High

Contract is funded through ARPA as a grant agreement for the District 1 Arts Relief Program to Peter T Vo (dba PT Group) on 1/6/2022.

We were unable to verify that the contractor was registered on the SAM.gov website.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
100	CT-042-20011199	General Fund	HCA	One (1) Quote	SERVICE	Top 145	1
MA Description						Total Ordered Amount	
PETTY CASH SYSTEM							
Vendor Name						Total Ordered Amount	
COMPOSITE APPS INC						\$25,000.00	

Work Step 2: Research / Investigation of Vendors

4

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

We identified a proposal submitted to the County on 2/21/2020 in response to a request form services to automate all related accounting and reconciliation functions associated with the petty cash accounts. Only 1 quote was required for service contracts of \$50,000 or less under the 2019 Contract Policy Manual, and the proposal details the description of services along with the estimated number of hours dedicated to each service.

Work Step 4: Review of Payment Records

Medium

Contract ID 100 (CT-042-20011199) and Contract ID 101 (CT-042-21010097) are related and executed under the same contract authorized for \$50,000. Contract 101 is the continuation of Contract 100. The second contract number was created due to the first contract number being closed due to fiscal year end.

Payment data provided by HCA indicated that Composite Apps Inc received 2 payments totaling \$25,000 for this contract (Petty Cash System) in June 2020.

The payment amount was within the authorized contract amount of \$50,000 (merged with contract CT-042-21010097).

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
101	CT-042-21010097	General Fund	HCA	One (1) Quote	SERVICE	Top 145	1
MA Description						Total Ordered Amount	
PETTY CASH SYSTEM							
Vendor Name						Total Ordered Amount	
COMPOSITE APPS INC						\$25,000.00	

Work Step 2: Research / Investigation of Vendors

4

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

We identified a proposal submitted to the County on 2/21/2020 in response to a request form services to automate all related accounting and reconciliation functions associated with the petty cash accounts. Only 1 quote was required for service contracts of \$50,000 or less under the 2019 Contract Policy Manual, and the proposal details the description of services along with the estimated number of hours dedicated to each service.

This contract is for an additional \$25,000 to CT-042-20011199 (Contract No. 100), for a total contract amount of \$50,000.

Work Step 4: Review of Payment Records

Medium

Contract ID 100 (CT-042-20011199) and Contract ID 101 (CT-042-21010097) are related and executed under the same contract authorized for \$50,000. Contract 101 is the continuation of Contract 100. The second contract number was created due to the first contract number being closed due to fiscal year end.

Payment data provided by HCA indicated that Composite Apps Inc received 5 payments totaling \$25,000 for this contract (Petty Cash System) from July 2020 to March 2021.

The payment amount was within the authorized contract amount of \$50,000 (merged with contract CT-042-20011199).

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
102	PO-011-23011584	General Fund	COB	Two (2) Quotes	COMMODITY	Top 145	1
MA Description						Total Ordered Amount	
MUGS, PADFOLIO, SHIRTS AND MOUSEPAD FOR BOS AND COB STAFF							
Vendor Name						Total Ordered Amount	
DTNTECH						\$24,000.00	

Work Step 2: Research / Investigation of Vendors

4

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

Two (2) quotes were submitted for Shirts for staff to use at County events to easily identify COB staff. Cups, mousepads, and padfolios for staff use.

The quote #2 from Integrated Impressions provided is too zoomed in and illegible to analyze quote details, but appears to be over \$42,000. DTN Tech quoted \$23,168 on 6/23/2023 for shirts for staff, which was lower.

As such, DTN Tech was selected for this agreement.

Work Step 4: Review of Payment Records

Low

Based on the payment data report provided by COB Office, DTN Tech submitted invoice #17638 for \$9,201.22, which was paid on 12/12/2023. The total payment amount is within the amount authorized under this contract of \$23,167.77.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
103	CT-011-18011437	General Fund	COB	Two (2) Quotes	COMMODITY	Top 145	1
MA Description						Total Ordered Amount	
Vendor Name						\$20,000.00	
DTN.TECH - Publishing Services							
DTNTECH							

Work Step 2: Research / Investigation of Vendors	4	High
Work Step 3: Review of Procurement Process and Competitive Bidding		Medium
Requisition is listed as a 2-quote procurement, however, no written quotes were identified other than quotes from DTN Tech. Four (4) quotes were provided, all from DTN Tech all dated 3/8/2019. Each of these 4 quotes appear to include different items with varying sizes, timing. However, CPM prior to 2024 allowed quotes to be provided orally. We were unable to determine if additional quotes were obtained orally.		
Work Step 4: Review of Payment Records		Low
Payment data provided by COB included six (6) invoices associated with this contract, with payments to DTN Tech totaling \$19,453.16. The payment amount is within the amount authorized under this contract of \$20,000.		
Work Step 5: Review of Emails / Other Communications		Low
No relevant emails were identified during our review.		
Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements		Low
Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.		

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
104	PO-017-22010741	General Fund	CEO	One (1) Quote	SERVICE	Top 145	1
MA Description						Total Ordered Amount	
RADIO ADVERTISING SERVICES							
Vendor Name						\$20,000.00	
VIETLINK MEDIA GROUP INC							

Work Step 2: Research / Investigation of Vendors

6

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

County paid \$20,000 in advance to VietLink for 120 radio spots per month (30-60 seconds) and 9 segments per month for 15 minutes talk show segments on VietLink Radio AM 1480. While we did not identify a separate written quote, the pricing appeared to be reflected in the contract. Given the need to advertise information to the Vietnamese community about COVID-19 and the nature of radio advertising, the fact that there was not a quote may not be an issue.

Work Step 4: Review of Payment Records

Medium

Invoice submitted by VietLink Media Group on January 3, 2022, for the billing period January 1, 2022 - April 30, 2022. Invoice amount was \$20,000 for 120 radio ads of 30-60 seconds per month and 9 radio segments per month for 15 minutes. However, the invoice did not itemized the costs between the different radio advertisement categories.

Payment data provided by CEO office indicated that payment was issued by the County for \$20,000 on February 3, 2022.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
105	CT-012-23010611	General Fund	OCCR	Sole Source	SERVICE	Top 145	1
MA Description						Total Ordered Amount	
2023 TET FESTIVAL DISTRICT 1							
Vendor Name						Total Ordered Amount	
2T MEDIA LLC						\$20,000.00	

Work Step 2: Research / Investigation of Vendors

3

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

This contract was for "singing, dancing, live music, and cultural performances on stage" of the 2023 Tet Festival. The Sole Source Justification form dated executed on 11/30/2022, indicates a justification of "2T Media understands the cultural significance of Tet celebration and provides entertainment in Vietnamese."

Contract amount of \$20,000 is in addition to the \$50,000 contract previously authorized for the 2023 Tet Festival (Contract No. 84).

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 4: Review of Payment Records

High

This contract is an addition to Contract ID 84.

On 12/22/2022, the County approved a contract amendment for an additional \$20,000 for the contract with 2T Media to provide event services for the 2023 TET Festival, bringing the total amount to \$70,000. While 2T Media provided a proposal for the additional \$20,000, we did not identify an invoice in the files provided to Weaver by OCCR. The County issued a check to 2T Media for \$20,000 on 1/3/2023.

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 5: Review of Emails / Other Communications

High

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
106	MA-026-20010464	General Fund	DA	INVITATIONS FOR BIDS - IFB	COMMODITY	Top 145	1
MA Description						Total Ordered Amount	
BUSINESS CARDS							
Vendor Name						Total Ordered Amount	
DTNTECH						\$19,985.42	

Work Step 2: Research / Investigation of Vendors

4

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

The contract was procured through Invitation for Bid (IFB). Three (3) vendors were evaluated for the original solicitation. Bid recap provided indicates only DTN Tech Completed the Bid.

Additionally, the original Contract (10/18/2019) specified that it may be renewed by mutual written agreement of both Parties for two (2) additional one (1) year terms (i.e. Potentially a 3 year contract). However, Amendment 4 appears to have renewed it for a 4th year. It is unclear what additional approvals or solicitation may have been required as the original agreement appears to have just been for a potential 3 year contract, or whether Amendment 4 suffices for extending the contract beyond the original term limits.

Work Step 4: Review of Payment Records

Low

Payment data provided by DA included 58 invoices associated with this contract, with payments to DTN Tech totaling \$19,985.42. The payment amount is within the amount authorized under this contract of \$128,000.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis							
Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
107	PO-063-23011432	General Fund	SSA	Two (2) Quotes	COMMODITY	Top 145	1
MA Description						Total Ordered Amount	
R1610408 PROMOTIONAL ITEMS FOR EVENTS							
Vendor Name						\$19,156.90	
DTNTECH							

Work Step 2: Research / Investigation of Vendors

4

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

DTN Tech submitted a quote on 6/1/2023 for \$19,156.90 for entertainment for Items needed to network with vendors and other agencies..

A total of Four quotes received by the County. Vendor selected is the 2nd lowest bidder. The lowest bidder's quote is a spreadsheet with no branding or information about the vendor other than the mention of "Crystal" on the Excel worksheet name. Based on the updated/alternative Requisition, it appears that OC likely disregarded the bid from "Crystal."

Work Step 4: Review of Payment Records

Low

Payment data provided by SSA indicated that total payments for this contract were \$19,156.90, which is consistent with the invoice and contract amount. The invoice provided contained references and descriptions in line with the scope of the contract.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
108	CT-012-22010902	General Fund	OCCR	One (1) Quote	SERVICE	Top 145	1
MA Description						Total Ordered Amount	
Vendor Name						\$17,000.00	
STRATEGIC MEDIA OUTREACH SERVICES							
2T MEDIA LLC							

Work Step 2: Research / Investigation of Vendors

3

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

2T Media LLC originally submitted a quote on 1/1/2022 for \$2,000 per month for a 6-month period for "strategic media outreach to 1st District sponsored and COVID related events." However, an updated quote was sent on the same date with a one-time time fee of \$5,000 for "creation and production of content." The procurement for this contract aligns with the CPM Procurement requirements for a minimum of one written quote for contracts \$50,000 or less over the life of the contract, though limited detail of services to be performed was included in the quote.

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 4: Review of Payment Records

Medium

Payment data provided by OCCR indicated that 2T Media was paid \$17,000 for the 2 invoices associated with this contract for Strategic Media Outreach from January to June 2022. The payment amount is the authorized amount pursuant to the contract (and its amendment) of \$17,000.

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 5: Review of Emails / Other Communications

Low

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
109	CT-042-21010683	CARESAct/General Fund	HCA	BOS Reso-3/26/20 Emergency(1)	COMMODITY	Top 145	1
MA Description						Total Ordered Amount	
COVID-19 ANTI-BULLYING AND KIDNESS CAMPAIGN							
Vendor Name						Total Ordered Amount	
IDEA HALL						\$15,738.75	

Work Step 2: Research / Investigation of Vendors

3

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

Contract awarded to Idea Hall as an emergency procurement to on October 16, 2020 based on emergency purchasing authority approved by the Board in April 2020. The contract was to provide COVID-19 Anti-Bullying and Kindness Campaign services during the pandemic. The contract also indicates the vendor provided the county with a quote for services not to exceed \$16K.

Work Step 4: Review of Payment Records

Medium

Payment data provided by HCA indicated that Idea Hall received 3 payments totaling \$15,738.75 for this contract in February 2021. The payment amount matches the authorized contract amount.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Medium

Contract funded partially through the CARES Act and procured as an emergency purchase for COVID-19 Anti-Bullying and Kindness Campaign. HCA issued Emergency Procurement Request #30 on 10/9/2020 which included Anti-bullying Video Production Services for BHS for \$16,000, though no contractor was identified and no emergency justification was provided.

We confirmed that the contractor initially registered in SAM.gov on 12/2/2025, and maintained the required SAM.gov annual re-registration until 12/11/2026, its latest registration expiration date.

We observed at least one check payment made to this contractor before their initial SAM.gov registration date.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
110	PO-011-18011704	General Fund	COB	Two (2) Quotes	COMMODITY	Top 145	1
MA Description						Total Ordered Amount	
PO - Printing Postcards, Mailing Processing, -Dist 2							
Vendor Name						Total Ordered Amount	
DTNTECH						\$13,864.06	

Work Step 2: Research / Investigation of Vendors

4

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

DTN Tech submitted a quote to on 3/28/2018 for \$13,864 for entertainment for HCA/CalOptima Postcards.

Work Step 4: Review of Payment Records

Low

Based on the payment data report provided by COB Office, DTN Tech submitted invoice #10723 for \$13,864.06, which was paid on 05/16/2018. The total payment amount is consistent with the amount authorized under this contract of \$13,864.06.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
111	CT-012-19010974	General Fund	OCCR	One (1) Quote	SERVICE	Top 145	1
MA Description						Total Ordered Amount	
MARKETING SERVICES FOR FIRST DISTRICT SPONSORED EVENTS							
Vendor Name						Total Ordered Amount	
2T MEDIA LLC						\$12,000.00	

Work Step 2: Research / Investigation of Vendors

3

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

2T Media LLC submitted a quote on 2/26/2019 for \$2,000 per month for a 6-month period for "strategic media outreach to 1st District sponsored events." The requisition is for \$12,000. While the procurement for this contract aligns with the CPM Procurement requirements for a minimum of one written quote for contracts \$50,000 or less over the life of the contract, limited details of services was provided in the quote.

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 4: Review of Payment Records

High

"Payment data provided by OCCR indicated that 2T Media was paid \$12,000 for the 6 invoices associated with this contract for Strategic Media Outreach from March to August 2019. The payment amount is the authorized amount pursuant to the contract of \$12,000.

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1."

Work Step 5: Review of Emails / Other Communications

Low

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
112	CT-012-20010331	General Fund	OCCR	One (1) Quote	SERVICE	Top 145	1
MA Description						Total Ordered Amount	
MARKETING SERVICES FOR FIRST DISTRICT SPONSORED EVENTS							
Vendor Name						Total Ordered Amount	
2T MEDIA LLC						\$12,000.00	

Work Step 2: Research / Investigation of Vendors

3

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

2T Media LLC submitted a quote on 8/26/2019 for \$2,000 per month for a 5-month period (9/15/2019 to 2/15/2020) for "strategic media outreach to 1st District sponsored events," totaling \$10,000 based on the monthly rate and period indicated on the quote. The requisition, however, was for \$12,000. While the procurement for this contract aligns with the CPM Procurement requirements for a minimum of one written quote for contracts \$50,000 or less over the life of the contract, limited details of services was provided in the quote.

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 4: Review of Payment Records

High

Payment data provided by OCCR indicated that 2T Media was paid \$12,000 for the invoice associated with this contract for Strategic Media Outreach from September 2019 to February 2020. The payment amount is the authorized amount pursuant to the contract of \$12,000.

Note that this contract is the amendment of Contract ID 111.

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 5: Review of Emails / Other Communications

Low

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
113	CT-012-23010182	General Fund	OCCR	One (1) Quote	SERVICE	Top 145	1
MA Description						Total Ordered Amount	
Vendor Name						\$12,000.00	
STRATEGIC MEDIA OUTREACH SERVICES							
2T MEDIA LLC							

Work Step 2: Research / Investigation of Vendors

3

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

2T Media LLC submitted a quote on 8/10/2022 for \$12,000 for a 4-month period (contract execution date of 8/29/2022 to 12/31/2022) for "strategic media outreach to 1st District sponsored and COVID related events." While the procurement for this contract aligns with the CPM Procurement requirements for a minimum of one written quote for contracts \$50,000 or less over the life of the contract, limited details of services was provided in the quote.

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 4: Review of Payment Records

High

Payment data provided by OCCR indicated that 2T Media was paid \$12,000 for the invoice associated with this contract for Strategic Media Outreach from August to December 2022. The payment amount is the authorized amount pursuant to the contract of \$12,000.

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 5: Review of Emails / Other Communications

Low

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
114	CT-012-23010917	General Fund	OCCR	One (1) Quote	SERVICE	Top 145	1
MA Description						Total Ordered Amount	
STRATEGIC MEDIA OUTREACH SERVICES							
Vendor Name						Total Ordered Amount	
2T MEDIA LLC						\$12,000.00	

Work Step 2: Research / Investigation of Vendors

3

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

2T Media LLC submitted a quote on 3/3/2023 for \$12,000 for a 4-month period (3/1/2023 to 6/30/2023) for "strategic media outreach to 1st District sponsored events." The procurement for this contract aligns with the CPM Procurement requirements for a minimum of one written quote for contracts \$50,000 or less over the life of the contract.

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 4: Review of Payment Records

Medium

Payment data provided by OCCR indicated that 2T Media was paid \$12,000 for the invoice associated with this contract for Strategic Media Outreach from March to June 2023. The payment amount is the authorized amount pursuant to the contract of \$12,000.

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 5: Review of Emails / Other Communications

Low

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
115	CT-012-19010171	General Fund	OCCR	One (1) Quote	SERVICE	Top 145	1
MA Description						Total Ordered Amount	
MARKETING SERVICES FOR FIRST DISTRICT SPONSORED EVENTS							
Vendor Name						Total Ordered Amount	
2T MEDIA LLC						\$12,000.00	

Work Step 2: Research / Investigation of Vendors

3

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

2T Media LLC submitted a quote on 8/1/2018 for \$2,000 per month for a 6-month period for "strategic media outreach to 1st District sponsored events." The requisition is for \$12,000. The procurement for this contract aligns with the CPM Procurement requirements for a minimum of one written quote for contracts \$50,000 or less over the life of the contract.

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 4: Review of Payment Records

Medium

Payment data provided by OCCR indicated that 2T Media was paid \$12,000 for the 6 invoices associated with this contract for Strategic Media Outreach from August 2018 to January 2019. The payment amount is the authorized amount pursuant to the contract of \$12,000.

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 5: Review of Emails / Other Communications

Low

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
116	MA-012-22010881	ARPA	OCCR	GOVERNMENT CODE	HUMAN SERVICE	Top 145	1
MA Description						Total Ordered Amount	
DISTRICT 1 - ARTS RELIEF SM BUS & NONPROFIT PROGRAM - ARPA							
Vendor Name						Total Ordered Amount	
OASIS COMPANIES INTERNATIONAL						\$10,000.00	

Work Step 2: Research / Investigation of Vendors

1 Medium

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

On April 27, 2021, the Board authorized the allocation of \$5 million in American Rescue Plan Act ("ARPA") funding equally between the County's five (5) supervisorial districts for economic support to arts-related small businesses and non-profit organizations. District 1 awarded 16 grants totaling \$1 million during the September 2021 – January 2022 time period.

On December 16, 2021, the County executed a grant agreement with Oasis Companies International dba Oasis Center International for \$10,000 under the District 1 Arts Relief Program (MA-012-22010881).

Work Step 4: Review of Payment Records

Low

Weaver's review of the County contracts with District 1 Arts Relief Program Grants is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 5: Review of Emails / Other Communications

Low

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract is funded through ARPA as a grant agreement for the District 1 Arts Relief Program to Oasis Companies International on 12/16/2021.

We confirmed that the contractor initially registered in SAM.gov on 1/17/2019, and maintained the required SAM.gov annual re-registration until 8/21/2025, its latest registration expiration date.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
117	MA-012-22010883	ARPA	OCCR	GOVERNMENT CODE	HUMAN SERVICE	Top 145	1
MA Description						Total Ordered Amount	
DISTRICT 1 - ARTS RELIEF SM BUS & NONPROFIT PROGRAM - ARPA							
Vendor Name						Total Ordered Amount	
THE ALL-AMERICAN BOYS CHORUS						\$10,000.00	

Work Step 2: Research / Investigation of Vendors

3

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

On April 27, 2021, the Board authorized the allocation of \$5 million in American Rescue Plan Act ("ARPA") funding equally between the County's five (5) supervisorial districts for economic support to arts-related small businesses and non-profit organizations. District 1 awarded 16 grants totaling \$1 million during the September 2021 – January 2022 time period.

On December 17, 2021, the County executed a grant agreement with The All American Boys Chorus for \$10,000 under the District 1 Arts Relief Program (MA-012-22010883).

Work Step 4: Review of Payment Records

Low

Weaver's review of the County contracts with District 1 Arts Relief Program Grants is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 5: Review of Emails / Other Communications

Low

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Medium

Contract is funded through ARPA as a grant agreement for the District 1 Arts Relief Program to The All American Boys Chorus on 12/17/2021.

We confirmed that the contractor initially registered in SAM.gov on 12/21/2021, and maintained the required SAM.gov annual re-registration until 2/2/2023, its latest registration expiration date. It appeared that the grant recipient registered on SAM.gov 4 days after the contract execution date.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
118	MA-012-22010884	ARPA	OCCR	GOVERNMENT CODE	HUMAN SERVICE	Top 145	1
MA Description						Total Ordered Amount	
DISTRICT 1 - ARTS RELIEF SM BUS & NONPROFIT PROGRAM - ARPA							
Vendor Name						\$10,000.00	
RELAMPAGO DEL CIELO INC							

Work Step 2: Research / Investigation of Vendors

0

Low

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

On April 27, 2021, the Board authorized the allocation of \$5 million in American Rescue Plan Act ("ARPA") funding equally between the County's five (5) supervisorial districts for economic support to arts-related small businesses and non-profit organizations. District 1 awarded 16 grants totaling \$1 million during the September 2021 – January 2022 time period.

On December 17, 2021, the County executed a grant agreement with Relampago Del Cielo, Inc. for \$10,000 under the District 1 Arts Relief Program (MA-012-22010884).

Dun & Bradstreet report ran by the County on December 14, 2021 shows a Supplier Risk of 6 (medium).

Work Step 4: Review of Payment Records

Low

Weaver's review of the County contracts with District 1 Arts Relief Program Grants is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 5: Review of Emails / Other Communications

Low

Weaver's review of the County contracts with 2T Media is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract is funded through ARPA as a grant agreement for the District 1 Arts Relief Program to Relampago Del Cielo on 12/17/2021.

We confirmed that the contractor initially registered in SAM.gov on 4/24/2012, and maintained the required SAM.gov annual re-registration until 1/16/2027, its latest registration expiration date.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
119	PO-011-20010990	General Fund	COB	One (1) Quote	SERVICE	Top 145	1
MA Description						Total Ordered Amount	
D2 HOLIDAY MAILERS							
Vendor Name						Total Ordered Amount	
DTNTECH						\$9,984.38	

Work Step 2: Research / Investigation of Vendors

4

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

DTN Tech submitted a quote on 12/19/2019 for \$9,984.38 for entertainment for "D2 Mailer to constituents in the district."

Work Step 4: Review of Payment Records

Low

Based on the payment data report provided by COB Office, DTN Tech submitted invoice #13362 for \$9,984.38, which was paid on 01/13/2020. The total payment amount is the amount authorized under this contract of \$9,984.38.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
120	PO-011-21012165	General Fund	COB	One (1) Quote	SERVICE	Top 145	1
MA Description						Total Ordered Amount	
POLO SHIRTS, JACKETS FOR COB STAFF TO WEAR OFFSITE							
Vendor Name						Total Ordered Amount	
DTNTECH						\$9,262.57	

Work Step 2: Research / Investigation of Vendors

4

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

DTN Tech submitted a quote on 6/28/2021 for \$9,262.57 for entertainment for "Polo shirts and jacket for COB staff to be worn at offsite County events to help make staff easily Identifiable to the. Shirts will be embroidered with the County logo. As well as items with County logo to hand out at County events (lanyards, stickers, etc.)."

Work Step 4: Review of Payment Records

Low

Based on the payment data report provided by COB Office, DTN Tech submitted invoice #15128 for \$9,262.57, which was paid on 10/05/2021. The total payment amount is the amount authorized under this contract of \$9,262.57.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
121	PO-017-21011862	General Fund	CEO	One (1) Quote	SERVICE	Top 145	1
MA Description						Total Ordered Amount	
RADIO ADVERTISING SERVICES							
Vendor Name						\$9,000.00	
VIETLINK MEDIA GROUP INC							

Work Step 2: Research / Investigation of Vendors

6

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

County paid \$9,000 in advance to VietLink for 50 radio spots per month (30-60 seconds) and 4 segments per month for 15 minutes talk show segments on VietLink Radio AM 1480. While we did not identify a separate written quote, the pricing appeared to be reflected in the contract. Given the need to advertise information to the Vietnamese community about COVID-19 and the nature of radio advertising, the fact that there was not a quote may not be an issue.

Work Step 4: Review of Payment Records

Low

Invoice submitted by VietLink Media Group on October 7, 2021, for the billing period September 1, 2021 - December 31, 2021. Invoice amount was \$9,000 for Radio Advertising Services using Vietnamese Language Radio Station specifically for COVID-19 and the COVID-19 vaccine. The services for the COVID-19 vaccine include 30-60 second spots on the radio, 50 spots per month. And the services for COVID-19 include 15 minute talk show segments, for 4 segments per month. However, the invoice did not itemized the costs between the different radio advertisement categories.

Payment data provided by CEO office indicated that payment was issued by the County for \$9,000 on December 14, 2021.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
122	PO-063-20012062	CARESAAct	SSA	One (1) Quote	COMMODITY	Top 145	1
MA Description						Total Ordered Amount	
FLOOR DECALS							
Vendor Name						Total Ordered Amount	
DTNTECH						\$8,971.88	

Work Step 2: Research / Investigation of Vendors

4

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

DTN Tech submitted a quote on 6/4/2020 for \$8,971.88 for entertainment for "Floor decal is necessary to compile with CDC guideline of social distancing."

Work Step 4: Review of Payment Records

Low

Payment for DTN Tech Invoice 13864 for Floor Graphics totaling \$8,971.88 per payment details, which is consistent with the authorized amount.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

High

Purchase Order funded through the CARES Act and procured as a 1-quote procurement for floor decals through DTN Tech for \$8,971.88, dated 6/4/2020.

We confirmed that the contractor initially registered in SAM.gov on 8/12/2020, and maintained the required SAM.gov annual re-registration until 2/9/2022, its latest registration expiration date.

The purchase order was executed prior to DTN Tech being registered on SAM.gov.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
123	PO-074-23010016	General Fund	TTC	One (1) Quote	COMMODITY	Top 145	1
MA Description						Total Ordered Amount	
PROMOTIONAL ITEMS							
Vendor Name						Total Ordered Amount	
DTNTECH						\$8,614.45	

Work Step 2: Research / Investigation of Vendors

4

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

We identified a detailed quote submitted by DTN Tech on 5/9/2022 for 225 polo shirts, 150 bistro mugs and 150 lanyards totaling \$8,516.56.

Work Step 4: Review of Payment Records

Low

Payment amount of \$8,614.45 for 225 polo shirts, 150 mugs, and 150 lanyards, which is consistent with the amount authorized under the Purchase Order.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
124	CT-011-22011484	General Fund	COB	Two (2) Quotes	COMMODITY	Top 145	1
MA Description						Total Ordered Amount	
Uniform Apparel and Promotion Products							
Vendor Name						Total Ordered Amount	
DTNTECH						\$8,193.75	

Work Step 2: Research / Investigation of Vendors

4

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

The procurement type is listed as Two (2) quotes. Only one (1) quote was provided, from DTN Tech dated 6/24/2022 for \$7,313.15. However, the amount was less than \$10,000 which would not require 2 quotes under the CPM.

Work Step 4: Review of Payment Records

Low

Based on the payment data report provided by COB Office, DTN Tech submitted invoice #16369 for \$6,406.17, which was paid on 11/03/2022.

The total payment amount is within the amount authorized under this contract of \$7,313.15.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
125	PO-063-22010424	CARESAAct	SSA	One (1) Quote	COMMODITY	Top 145	1
MA Description						Total Ordered Amount	
Covid 19 Acrylic Shield Barriers							
Vendor Name						\$7,721.25	
DTNTECH							

Work Step 2: Research / Investigation of Vendors

4

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

DTN Tech submitted a quote to the County on 8/24/2021 for \$7,721.25 for protective acrylic sneeze guards. Only 1 quote was required for commodity contracts of \$10,000 or less under the 2017 Contract Policy Manual.

Work Step 4: Review of Payment Records

Low

Payment data provided by SSA reflect a payment of \$7,721.25, which was consistent with the invoice amount (Invoice 15242 from DTN Tech for Sneeze Guards for \$7,721.25) and amount authorized on the Purchase Order.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Purchase Order funded through the CARES Act and procured as a 1-quote procurement for COVID-19 Acrylic Shield Barriers through DTN Tech for \$7,721.25, dated 9/30/2021.

We confirmed that the contractor initially registered in SAM.gov on 8/12/2020, and maintained the required SAM.gov annual re-registration until 2/9/2022, its latest registration expiration date. Contract was actively registered on SAM.gov during the contract period.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
126	PO-011-22010850	General Fund	COB	One (1) Quote	COMMODITY	Top 145	1
MA Description						Total Ordered Amount	
D1 LNY FESTIVAL - VIETNAMESE							
Vendor Name						Total Ordered Amount	
DTNTECH						\$6,538.50	

Work Step 2: Research / Investigation of Vendors

4

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

DTN Tech submitted a quote on 1/13/2022 for \$6,538.50 for entertainment for "Flyers to mail out to constituents for District 1 Tet festival event at mile square park."

Work Step 4: Review of Payment Records

Low

Based on the payment data report provided by COB Office, DTN Tech submitted invoice #15590 for \$6,538.50, which was paid on 02/01/2022.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
127	PO-012-24010004	General Fund	OCCR	One (1) Quote	COMMODITY	Top 145	1
MA Description						Total Ordered Amount	
Vendor Name						\$5,898.31	
MUGS AND HATS FOR DISTRICT 1							
DTNTECH							

Work Step 2: Research / Investigation of Vendors 4 High

Work Step 3: Review of Procurement Process and Competitive Bidding Low

The procurement type is listed as One (1) quote. Only one (1) quote was provided, from DTN Tech dated 3/30/2023. However, the total amount was less than \$10,000 which would not require additional quotes under the CPM.

Work Step 4: Review of Payment Records Low

Based on the payment data report provided by OCCR, DTN Tech submitted invoice #17325 for \$5,394.31 and invoice #17611 for \$504.00, both of which were paid on 07/24/2023.

Work Step 5: Review of Emails / Other Communications Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
128	PO-012-18011056	General Fund	OCCR	One (1) Quote	COMMODITY	Top 145	1
MA Description						Total Ordered Amount	
ART/PRINT/MAIL SERVICES							
Vendor Name						Total Ordered Amount	
DTNTECH						\$5,787.97	

Work Step 2: Research / Investigation of Vendors

4

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

DTN Tech submitted a quote to the County on 1/3/2018 for \$5,787.97 for postcard printing and postage. While only 1 quote was required for commodity contracts of \$10,000 or less under the 2017 Contract Policy Manual, two were obtained, with DTN Tech being the lower bidder.

Work Step 4: Review of Payment Records

Medium

Based on the payment data report provided by OCCR, DTN Tech submitted invoice #10338 for \$5,787.97, which was paid on 04/04/2018.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
129	MA-012-22010880	ARPA	OCCR	GOVERNMENT CODE	HUMAN SERVICE	Top 145	1
MA Description						Total Ordered Amount	
DISTRICT 1 - ARTS RELIEF SM BUS & NONPROFIT PROGRAM - ARPA							
Vendor Name						Total Ordered Amount	
OPEN HANDS OF HOPE						\$5,000.00	

Work Step 2: Research / Investigation of Vendors

6

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

On April 27, 2021, the Board authorized the allocation of \$5 million in American Rescue Plan Act ("ARPA") funding equally between the County's five (5) supervisorial districts for economic support to arts-related small businesses and non-profit organizations. District 1 awarded 16 grants totaling \$1 million during the September 2021 – January 2022 time period.

On December 20, 2021, the County executed a grant agreement with Open Hands of Hope for \$5,000 under the District 1 Arts Relief Program (MA-012-22010880). Dun & Bradstreet report ran by the County on December 15, 2021 shows a Supplier Risk of 7 (high).

Work Step 4: Review of Payment Records

Low

Weaver's review of the County contracts with District 1 Arts Relief Program Grants is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 5: Review of Emails / Other Communications

Low

Weaver's review of the County contracts with District 1 Arts Relief Program Grants is discussed in more detail in the Forensic Audit Report for Phase 1.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Medium

Contract is funded through ARPA as a grant agreement for the District 1 Arts Relief Program to Open Hands of Hope on 12/20/2021.

We confirmed that the contractor initiated the registration process and received a UEID (Unique Entity ID) through SAM.gov, but has not completed the subsequent steps needed to fully register in SAM.gov.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
130	MA-011-18012197	General Fund	COB	COOP - RCA	SERVICE	Top 145	1
MA Description						Total Ordered Amount	
COMMUNICATION CONTRACT FOR DISTRICT 2							
Vendor Name						Total Ordered Amount	
DTNTECH						\$4,750.00	

Work Step 2: Research / Investigation of Vendors

4

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

Procurement Type states "COOP - RCA", however the requisition form's solicitation method states "V2 - Quote".

Work Step 4: Review of Payment Records

Low

Payment data provided by COB indicated that DTNTECH received 2 payments totaling \$4,750 for this contract (Communication Consulting Services) from October 2018 - November 2018. The payment amount was within the authorized contract amount of \$20,000.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
131	RCA-017-23010016	General Fund	CEO	INVITATIONS FOR BIDS - IFB	COMMODITY	Top 145	1
MA Description						Total Ordered Amount	
COVID-19 TEST KITS							
Vendor Name							
VEREPASS						\$3,932.29	

Work Step 2: Research / Investigation of Vendors

4

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

Orange County's RCA (Regional Cooperative Agreement) dated 2/26/2025 reflect that both Verepass and 360 Health Services LLC were approved providers of medical supplies, including COVID-19 test kits. The County's contract with both vendors is RCA-017-23010016, which is referenced in the purchase order. The items purchased were COVID-19 tests which align with the RCA with both of these vendors.

Additionally, Weaver determined that 360 Health Services is not related to 360 Health Plan (dba 360 Clinic).

Work Step 4: Review of Payment Records

Low

Payment data provided by the CEO's office indicated that 360 Health Services LLC was paid three times against Contract RCA-017-23010016, not Verepass. The three payments are: (1) \$2,380.68 on 3/27/2024 for Invoice 1913, (2) \$668.05 on 4/10/2024 for Invoice 1929, and (3) \$668.50 on 10/18/2024 for Invoice 2012. The payment amount was within the authorized amount pursuant to the contract of \$3,932.29. The signed Contract RCA-017-23010016 provided as supporting documentation shows Verepass LLC as the Contractor. We observed that Verepass and 360 Health Services share the same RCA Contract.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
132	PO-058-24010305	General Fund	PD	COOP - RCA	COMMODITY	Top 145	1
MA Description						Total Ordered Amount	
COVID Home tests to be used by staff for self-testing							
Vendor Name						Total Ordered Amount	
360 HEALTH SERVICES LLC						\$3,228.56	

Work Step 2: Research / Investigation of Vendors

1 Medium

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

Orange County's RCA (Regional Cooperative Agreement) dated 2/26/2025 reflect that both Verepass and 360 Health Services LLC were approved providers of medical supplies, including COVID-19 test kits. The County's contract with both vendors is RCA-017-23010016, which is referenced in the purchase order. The items purchased were COVID-19 tests which align with the RCA with both of these vendors.

Additionally, Weaver determined that 360 Health Services is not related to 360 Health Plan (dba 360 Clinic).

Work Step 4: Review of Payment Records

Low

Payment amount to 360 Health Services was \$3,228.56 for COVID-19 Antigen Home Tests, which was consistent with the quote and authorized purchase order.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
133	PO-059-20012082	CARESAct/General Fund	C-R	Two (2) Quotes	COMMODITY	Top 145	1
MA Description						Total Ordered Amount	
R1418033 - MISCELLANEOUS SNEEZE GUARDS							
Vendor Name							
DTNTECH						\$2,974.32	

Work Step 2: Research / Investigation of Vendors

4

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

The procurement type is listed as Two (2) quotes. Only one (1) quote was provided, from DTN Tech dated 6/9/2020.

We observed that DTN Tech provided an initial quote (DTN Tech Quote # QU-1512) and updated it and re-provided the quote (same quote number) to include the additional requisitioned item. However, both versions of the DTN Tech quote are dated the same, 6/9/20, which is prior to the second OC Requisition.

Only one (1) quote (2 versions) from DTN Tech was provided as support. However, the total amount was less than \$10,000 which would not require additional quotes under the CPM.

Work Step 4: Review of Payment Records

Low

Invoice(s) unavailable for review, however requisition, quote reflected price of sneeze guards totaling \$2,974.32. Payment amount of \$2,974.32 was consistent with the authorized purchase order.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

High

Purchase Order funded through the CARES Act for Sneeze Guards through DTN Tech dated 6/15/2020.

We confirmed that the contractor initially registered in SAM.gov on 8/12/2020, which was after the purchase order was authorized.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
134	GAX-012-24001183	ARPA/General Fund	OCCR	ARPA Expense	ARPA Expense	Top 145	1
MA Description						Total Ordered Amount	
Security Deposit							
Vendor Name						\$2,565.00	
THE HUNTINGTON PARTNERSHIP							

Work Step 2: Research / Investigation of Vendors

4

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

Contract was for a lease/rental agreement under a financial assistance program where the County paid a security deposit to the landlord, Huntington Highlander Apartment Homes. This entity did not appear to be affiliated with The Huntington Partnership.

Work Step 4: Review of Payment Records

Low

We received a copy of the rental agreement showing that the security deposit is equal to \$2,565. We also received a letter from Orange County to the Owner confirming that Orange County Housing Authority will make the security deposit payment to the owner/manager.

Payment data provided by the OCCR office indicated that payment was issued by the County for \$2,565 on September 21, 2023.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract is for financial assistance for a security deposit on an apartment owned by The Huntington Partnership. The County paid the Huntington Partnership on behalf of an individual beneficiary, who was enrolled in the program, using CARES Act funding.

We were unable to verify that the contractor was registered on the SAM.gov website. However, since the Huntington Partnership is doing business with the individual beneficiary and not directly with the federal government, it does not appear they were required to be registered on SAM.gov.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
135	GAX-012-22000121	General Fund	OCCR			Top 145	1
MA Description						Total Ordered Amount	
RX#1483051							
Vendor Name						\$2,500.00	
ADVANCE OC							

Work Step 2: Research / Investigation of Vendors

6

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Medium

Contract relates to the County's sponsorship of the "Back to School Fest 2021" event, which was previously approved by the Board as part of the master calendar.

Work Step 4: Review of Payment Records

Low

Payment data provided by the OCCR office indicated that payment was issued by the County for \$2,500 on July 14, 2021, which is consistent with the amount authorized.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
136	GAX-012-24005286	ARPA/General Fund	OCCR	ARPA Expense	ARPA Expense	Top 145	1
MA Description						Total Ordered Amount	
Security Deposit							
Vendor Name						Total Ordered Amount	
THE HUNTINGTON PARTNERSHIP						\$2,200.00	

Work Step 2: Research / Investigation of Vendors

4

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

Contract was for a lease/rental agreement under a financial assistance program where the County paid a security deposit to the landlord, Huntington Highlander Apartment Homes. This entity did not appear to be affiliated with The Huntington Partnership.

Work Step 4: Review of Payment Records

Low

Payment is for financial assistance to pay a security deposit of \$2,200 for an apartment owned by the Huntington Partnership.

Payment data provided by the OCCR office indicated that payment was issued by the County for \$2,200 on June 6, 2024.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract is for financial assistance for a security deposit on an apartment owned by The Huntington Partnership. The County paid the Huntington Partnership on behalf of an individual beneficiary, who was enrolled in the program, using CARES Act funding.

We were unable to verify that the contractor was registered on the SAM.gov website. However, since the Huntington Partnership is doing business with the individual beneficiary and not directly with the federal government, it does not appear they were required to be registered on SAM.gov.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
137	PO-003-24010279	General Fund	A-C	COOP - RCA	COMMODITY	Top 145	1
MA Description						Total Ordered Amount	
360 HEALTH SERVICES LLC.							
Vendor Name						\$1,892.93	
360 HEALTH SERVICES LLC							

Work Step 2: Research / Investigation of Vendors

1 Medium

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

Orange County's RCA (Regional Cooperative Agreement) dated 2/26/2025 confirmed that 360 Health Services LLC was an approved provider of medical supplies, including COVID-19 test kits. The County's contract with this vendor is RCA-017-23010016, which is referenced in the purchase order. The items purchased were COVID-19 home tests which align with the RCA with this vendor.

Additionally, Weaver determined that 360 Health Services is not related to 360 Health Plan (dba 360 Clinic).

Work Step 4: Review of Payment Records

Low

Payment amount of \$1,892.93 is consistent with the amount authorized on the purchase order. This purchase was for COVID testing kits. 360 Health Services is based in Florida and not affiliated with 360 Health Plan.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
138	CT-042-22010729	General Fund	HCA	One (1) Quote	SERVICE	Top 145	1
MA Description						Total Ordered Amount	
ADA ACCESSIBILITY FOR ENVIRO HEALTH VIDEO - REQ 1511350							
Vendor Name						Total Ordered Amount	
IDEA HALL						\$1,546.00	

Work Step 2: Research / Investigation of Vendors

3

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

Idea Hall submitted a quote to District 1 Supervisor on 12/1/2021 for \$1,546 to edit the County's Environmental Health video to meet ADA Accessibility requirements. Only 1 quote was required for service contracts of \$50,000 or less under the 2021 Contract Policy Manual, and we also observed that the quote provided itemized detail for the cost of services.

On the Requisition form, a comment on 12/07/2021 states: "This service for the ADA Accessibility for EH Health Video was purchased with a CAL-CARD."

Work Step 4: Review of Payment Records

Low

Payment data provided by HCA indicated that payment was issued by the County for \$1,546 on 3/22/2022 using a CAL-CARD. Payment amount is consistent with the amount authorized on the purchase order.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
139	GAX-012-24005446	General Fund	OCCR			Top 145	1
MA Description						Total Ordered Amount	
RX#1686035							
Vendor Name						\$1,276.88	
DTNTECH							

Work Step 2: Research / Investigation of Vendors

4

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

This contract appears to relate to a prior contract that OC had requisitioned items for and awarded to DTN Tech. It appears that additional tumblers were needed, and the County placed a re-order with DTN Tech off of the prior transaction. We did not receive supporting documentation as the initial contract was not included in our scope of work.

Work Step 4: Review of Payment Records

Low

Payment data provided by OCCR included invoice RX#1686035 with payment to DTN Tech totaling \$1,276.88, which is consistent with the quote and requisition amount.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
140	PO-059-21010166	CARESAct/General Fund	C-R	One (1) Quote	COMMODITY	Top 145	1
MA Description						Total Ordered Amount	
R1425492 - MISCELLANEOUS SNEEZE GUARDS							
Vendor Name						Total Ordered Amount	
DTNTECH						\$1,152.75	

Work Step 2: Research / Investigation of Vendors

4

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

DTN Tech submitted a quote on 7/28/2020 for \$1,152.75 for entertainment for "Sneeze Guards use to provide safety for staff during COVID-19."

Work Step 4: Review of Payment Records

Low

Invoice unavailable for review, however requisition, quote, and purchase order all reflected the purchase of 4 sneeze guards at a unit cost of \$265, totaling \$1,152.75 with sales tax.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

High

Purchase Order dated 7/28/2020 with DTN Tech for Sneeze Guards, funded partially through the CARES Act using a 1-quote procurement.

We confirmed that the contractor initially registered in SAM.gov on 8/12/2020, and maintained the required SAM.gov annual re-registration until 2/9/2022, its latest registration expiration date. Contractor was not actively registered on SAM.gov as of the PO date.

Contract Review and Risk Analysis							
Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
141	GAX-012-22005603	General Fund	OCCR			Top 145	1
MA Description						Total Ordered Amount	
Vendor Name						\$968.52	
16061							
DTNTECH							

Work Step 2: Research / Investigation of Vendors	4 High
Work Step 3: Review of Procurement Process and Competitive Bidding	Low
The requisition form indicates the solicitation method as "V1 - Quote", but no quote appears to have been provided. There appears to have been an order form which provided a breakdown of customizations for apparel, but no pricing was identified. The Requisition appears to have been created based on DTN Tech's invoice dated on the same day for the same amount. No quote was obtained.	
Work Step 4: Review of Payment Records	Low
Payment Request Form confirms payment dated May 26, 2022 totaling \$968.52, which is consistent with the invoice and requisition amount for apparel items.	
Work Step 5: Review of Emails / Other Communications	Low
No relevant emails were identified during our review.	
Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements	Low
Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.	

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
142	PO-059-21010084	General Fund	C-R	Two (2) Quotes	COMMODITY	Top 145	1
MA Description						Total Ordered Amount	
R1423223 - FB CUTOUTS							
Vendor Name						Total Ordered Amount	
DTNTECH						\$669.88	

Work Step 2: Research / Investigation of Vendors

4

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

DTN Tech submitted one (1) quote to the Orange County Clerk - Recorder Department on July 14, 2020 for Facebook Cutouts totaling \$669.88. The Requisition form was initiated July 13, 2020. Contracts \$50,000 or less over the life of the contract require a minimum of one written quote.

Work Step 4: Review of Payment Records

Low

Payment amount of \$669.88 was consistent with the quote and authorized purchase order.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
143	PO-059-21010075	General Fund	C-R	Two (2) Quotes	COMMODITY	Top 145	1
MA Description						Total Ordered Amount	
R1423373 - BANNERS							
Vendor Name						\$441.50	
DTNTECH							

Work Step 2: Research / Investigation of Vendors

4

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

Two (2) quotes were submitted. DTN Tech submitted a quote to on 7/14/2020 for \$441.50 for banners, which was the lowest of the two quotes submitted..

Work Step 4: Review of Payment Records

Low

Payment amount of \$441.50 was consistent with the quote and authorized purchase order.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
144	GAX-012-20002407	General Fund	OCCR			Top 145	1
MA Description						Total Ordered Amount	
1389993							
Vendor Name						Total Ordered Amount	
VIETLINK RADIO AM1480						\$400.00	

Work Step 2: Research / Investigation of Vendors

7

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

This contract appears to be a direct engagement with an established vendor for and that has worked with District 1 in the past.

Work Step 4: Review of Payment Records

Low

Invoice submitted by VietLink Radio AM1480 on December 10, 2019, for the billing period December 11, 2019 - December 20, 2019. Invoice amount was \$400 for 8 Live Read TCBD to promote the Christmas Concert on December 21, 2019.

Payment data provided by OCCR office indicated that payment was issued by the County for \$400 on December 17, 2019.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.

Contract Review and Risk Analysis

Contract Details							
#	Encumbrance ID	Funding Source	Dept	Procurement Type	Contract Type	Priority	Phase
145	GAX-012-19003940	General Fund	OCCR			Top 145	1
MA Description						Total Ordered Amount	
1333716							
Vendor Name						Total Ordered Amount	
VIETLINK RADIO						\$225.00	

Work Step 2: Research / Investigation of Vendors

7

High

Work Step 3: Review of Procurement Process and Competitive Bidding

Low

This contract appears to be a direct engagement with an established vendor for and that has worked with District 1 in the past.

Work Step 4: Review of Payment Records

Low

The Payment Request Form indicates that on 2/7/2019, the check was issued and held at Will Call to Beth Holder.

Payment data provided by OCCR office indicated that payment was issued by the County for \$225 on February 11, 2019.

Work Step 5: Review of Emails / Other Communications

Low

No relevant emails were identified during our review.

Work Step 6: Evaluation of Compliance with Local / State / Federal Requirements

Low

Contract not funded through federal funding (i.e., ARPA or CARES Act). Additional federal compliance is not applicable for this contract.



COUNTY OF ORANGE – FORENSIC AUDIT (PHASE 1)
CHRONOLOGY OF EVENTS – CONTRACTS WITH 2T MEDIA, INC.

Chronology of Events

Date	Description
8/1/2018	Aaron Ngo, President of 2T Media, submitted a proposal to Board Chair and District 1 Supervisor, Andrew Do ("Supervisor Do") to provide strategic media outreach to District 1 sponsored events for a term of 1-year (8/1/2018 – 1/30/2019) for a fee of \$2,000/month. It is my pleasure to submit a second proposal from 2T Media, LLC "2T Media" for strategic media outreach to 1st District sponsored events. These services will include event promotion in the form of radio, television, and social media. It will also include language and cultural specific promotion. GENERAL SERVICE EXPECTATIONS ■ 2T Media will work with the 1st District to identify opportunities to promote sponsored community events. ■ 2T Media will work with the 1st District to promote sponsored community events in the form of earned media through radio and television. ■ 2T Media will make recommendation on which community events the 1st District should participate in for the purpose of promoting existing county services. REPORTING All work-related reports will be given electronically or verbally to the 1st District' Supervisor or his designee. MONTHLY FEE In order to provide this level of proposed service, 2T Media is requesting a monthly compensation of \$2,000 USD. BILLING 2T Media will invoice the 1st District on the 15th of each month or earlier and shall receive payment on the last day of that month.
8/9/2018	Execution of contract between OCCR and 2T Media for Marketing Services for District 1 Sponsored Events (CT-012-19010171) for a fee of \$2,000/month from August 2018 through January 2019. Attachment A to the contract required the contractor to deliver a monthly report electronically to the First District Supervisor and/or his designee.

County of Orange – Forensic Audit (Phase 1)
Chronology of Events – Contracts with 2T Media

Date	Description								
8/14/2018	2T Media submitted a proposal to Supervisor Do to provide entertainment for the 2019 TET Festival for a fee of \$40,000. Dear Supervisor Do, It is my pleasure to submit a quote from 2T media LLC for entertainment services at the Tet’s Festival event on 3 days : February 8, 9 and 10, 2019. <u>Time performance:</u> 3 hours and 30 minutes <u>SINGERS:</u> Three (3) level A plus singers , Three (3) level B singers and Fifteen (15) level C singers <u>MUSIC BAND:</u> One (1) music band for 3 days event <u>Master of Ceremony (MC):</u> Two (2) M.C hosting the 3 days event. <u>Estimate total for all services above is \$40,000</u>								
9/13/2018	Execution of contract between OCCR and 2T Media for 2019 TET Festival Event Services (CT-012-19010267) for a fee of \$40,000.								
9/26/2018	2T Media submitted an invoice to OCCR for \$40,000 for entertainment at the 2019 TET Festival. The invoice did not include itemization of costs. Invoice submitted in advance of the 2019 TET Festival which took place in February 2019. <table><tr><th>QUANTITY</th><th>DESCRIPTION</th><th>UNIT PRICE</th><th>AMOUNT</th></tr><tr><td>1</td><td>Organize music entertainment for Tet's Festival 2019 at Mile Square Regional Park on Friday, 2/8/19; Saturday 2/9/19 & Sunday 2/10/19 3 hours 30 minutes entertainment program each day</td><td>40,000.00</td><td>\$40,000.00</td></tr></table>	QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT	1	Organize music entertainment for Tet's Festival 2019 at Mile Square Regional Park on Friday, 2/8/19; Saturday 2/9/19 & Sunday 2/10/19 3 hours 30 minutes entertainment program each day	40,000.00	\$40,000.00
QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT						
1	Organize music entertainment for Tet's Festival 2019 at Mile Square Regional Park on Friday, 2/8/19; Saturday 2/9/19 & Sunday 2/10/19 3 hours 30 minutes entertainment program each day	40,000.00	\$40,000.00						
10/11/2018	An advanced payment of \$40,000 was issued by OCCR for entertainment for the 2019 Tet Festival (CT-012-19010267, Contract ID 90).								
4/4/2019	2T Media contributed \$250 to Supervisor Do’s 2020 re-election campaign for District 1 Board of Supervisors.								
5/24/2019	2T Media contributed \$500 to Supervisor Do’s 2020 re-election campaign for District 1 Board of Supervisors.								
6/21/2019	Former Supervisor Do’s District 1 office issued a Letter of Support for Aaron Ngo (Trong Thang) and his company, 2T Media								

County of Orange – Forensic Audit (Phase 1)
Chronology of Events – Contracts with 2T Media

Date	Description								
8/1/2019	2T Media submitted a proposal to Supervisor Do to provide entertainment for the 2020 TET Festival for a fee of \$40,000. Dear Supervisor Do, It is my pleasure to submit a quote from 2T media LLC for entertainment services at the Tet's Festival event on 3 days : January 24, 25 and 26, 2020. Time performance: 3 hours and 30 minutes SINGERS: Three (3) level A plus singers , Three (3) level B singers and Fifteen (15) level C singers MUSIC BAND: One (1) music band for 3 days event Master of Ceremony (MC): Two (2) M.C hosting the 3 days event. Scope of Work. 2T Media LLC will devote as much time, attention, and energy as necessary to complete or achieve the following: A. Organize a 'Concert' at the Freedom hall for Tet's Festival on the following dates: Friday, January 24, 2020; Saturday , January 25, 2020 and Sunday, January 26, 2020 or on those dates from 6:00 PM – 9:30 PM. B. Communicate on a regular basis with the authorized representative of OC Supervisor on the progress of Contractor's work in putting together the 'Concert'. The above shall be referred to in this Quote as the "Scope of Work." It is expected that the Scope of Work, through this quote, shall expire at the conclusion of the 'Concert'. Estimate total for all services above is \$40,000.00 (Fourty thousand dollar)								
8/22/2019	Execution of contract between OCCR and 2T Media for 2020 TET Festival Event Services (CT-012-20010187) for a fee of \$40,000.								
9/3/2019	2T Media submitted an invoice to OCCR for \$40,000 for entertainment at the 2020 TET Festival. The invoice did not include itemization of costs. Invoice submitted in advance of the 2020 TET Festival which took place in January 2020. <table><tr><th>QUANTITY</th><th>DESCRIPTION</th><th>UNIT PRICE</th><th>AMOUNT</th></tr><tr><td>1</td><td>Organize music entertainment for Tet's Festival 2019 at Mile Square Regional Park on Friday, 1/24/20; Saturday 1/25/20 & Sunday 1/26/20 3 hours 30 minutes entertainment program each day</td><td>40,000.00</td><td>\$40,000.00</td></tr></table>	QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT	1	Organize music entertainment for Tet's Festival 2019 at Mile Square Regional Park on Friday, 1/24/20; Saturday 1/25/20 & Sunday 1/26/20 3 hours 30 minutes entertainment program each day	40,000.00	\$40,000.00
QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT						
1	Organize music entertainment for Tet's Festival 2019 at Mile Square Regional Park on Friday, 1/24/20; Saturday 1/25/20 & Sunday 1/26/20 3 hours 30 minutes entertainment program each day	40,000.00	\$40,000.00						
9/16/2019	An advanced payment of \$40,000 was issued by OCCR for entertainment for the 2020 Tet Festival (CT-012-20010187, Contract ID 89).								
10/1/2019	2T Media submitted a sponsorship letter for the 2020 Tet Festival, indicating to "Please make checks payable to 2T Media, LLC." Mr. Ngo provided to Weaver report showing that \$15,050 of sponsorships were received, which were expended: \$5,375 worth of expenses incurred (\$1,000 for website cost, \$3,175 for print media, and \$1,200 for dragon dance) \$4,515 commission (30%) charged by / paid to 2T Media \$5,160 remitted to HD Entertainment (Peter Pham)								

County of Orange – Forensic Audit (Phase 1)
Chronology of Events – Contracts with 2T Media

Date	Description												
10/3/2019	An advanced, lump-sum payment of \$12,000 was issued by OCCR for Strategic Media Outreach from September 2019 to February 2020 (CT-012-20010331, Contract ID 112).												
7/30/2020	An advanced, lump-sum payment of \$12,000 was issued by OCCR for Strategic Media Outreach from July 2020 to December 2020 (CT01221010191, Contract ID 91).												
8/1/2020	2T Media issues a sponsorship letter for the 2020 Moon Festival, indicating to “Please make checks payable to 2T Media, LLC.” This sponsorship letter pre-dates 2T Media’s proposal (8/12/2020) for the 2020 Moon Festival.												
8/12/2020	2T Media submitted a proposal to Supervisor Do to promote and organize a video recording event for the 2020 Moon Festival (virtual festival) for a fee of \$20,000. The recording date was set for 8/29/2020. Dear Supervisor Do, It is my pleasure to submit a proposal from 2T Media, LLC “2T Media” for The Moon Festival 2020 video recording to 1st District sponsored events. These services will include event promotion in the form of radio, print, television, and social media. It will also include language and cultural specific promotion. GENERAL SERVICE EXPECTATIONS - 2T Media will work with the 1st District to promote sponsored The Moon Festival 2020 in the form of earned media through radio, print, and television. - 2T Media will organize a video recording event to provide entertainment program for the Moon Festival 2020 on television. - 2T Media will hire talents, music band to perform on the Moon Festival’s video recording. - 2T Media will provide Stage, Lighting, Sound and Filming crew for the Moon Festival’s video recording. - 2T Media will edit and air the Moon Festival 2020 program on local Vietnamese TV stations channel 57.8 and 35.8 on the date of The Moon Festival (Thursday October 1st, 2020) and re-run the program on the same weekend. REPORTING All work-related reports will be given electronically or verbally to the 1st District’ Supervisor or his designee.												
8/12/2020	2T Media submitted an invoice to OCCR for \$20,000 for the 2020 Moon Festival entertainment program. The invoice included \$8,000 for music talents and band, and \$12,000 for the video recording, stage, lighting, sound and film crew. Invoice was submitted with the proposal and dated prior to the contract being executed on 8/31/2020. <table><tr><th>QUANTITY</th><th>DESCRIPTION</th><th>UNIT PRICE</th><th>AMOUNT</th></tr><tr><td>1</td><td>The Moon Festival 2020 entertainment program (music talents, music band)</td><td>8,000.00</td><td>\$8,000.00</td></tr><tr><td></td><td>Video recording, Stage, Lighting, sound and filming crew</td><td>12,000.00</td><td>12,000.00</td></tr></table>	QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT	1	The Moon Festival 2020 entertainment program (music talents, music band)	8,000.00	\$8,000.00		Video recording, Stage, Lighting, sound and filming crew	12,000.00	12,000.00
QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT										
1	The Moon Festival 2020 entertainment program (music talents, music band)	8,000.00	\$8,000.00										
	Video recording, Stage, Lighting, sound and filming crew	12,000.00	12,000.00										

County of Orange – Forensic Audit (Phase 1)
Chronology of Events – Contracts with 2T Media

Date	Description								
8/31/2020	Execution of contract between OCCR and 2T Media for the 2020 Virtual Moon Festival Event (CT-012-21010430) for a fee of \$20,000. The scope of work for the contract is provided below: 3. <u>Contract Deliverables:</u> Contractor shall deliver a report electronically to the First District Supervisor and/or his designee. Contractor shall organize a video recording of the entertainment for the program, which will be aired on local television. Contractor shall be responsible to acquire entertainment talents/artists to perform on the video recording which will be edited and aired October 1st on local Vietnamese TV stations (channel 57.8 and 35.8), at which the program will re-run through the weekend (October 2-4).								
9/2/2020	2T Media submitted an additional invoice to OCCR for \$10,000 for post-production for the 2020 Moon Festival entertainment program. <table><tr><th>QUANTITY</th><th>DESCRIPTION</th><th>UNIT PRICE</th><th>AMOUNT</th></tr><tr><td>1</td><td>The Moon Festival 2020 entertainment program Post-production charged</td><td>10,000.00</td><td>\$10,000.00</td></tr></table>	QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT	1	The Moon Festival 2020 entertainment program Post-production charged	10,000.00	\$10,000.00
QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT						
1	The Moon Festival 2020 entertainment program Post-production charged	10,000.00	\$10,000.00						
9/3/2020	The requisition form indicated that the Contract Manager authorized a "Buyer Cost Override" to increase the contract for an additional \$10,000 for post-production services. <u>The approval occurred after the invoice from 2T Media for the additional \$10,000. It also appeared that the scope of work for the additional charges for post-production was already included in the original scope of work, which appears to indicate that 2T Media is responsible for recording and editing the video to be aired on 10/1/2020.</u>								
9/3/2020	Execution of contract amendment no. 1 between OCCR and 2T Media for 2020 Virtual Moon Festival Event Services (CT-012-21010430) to increase the contract by \$10,000 for a new contract total of \$30,000.								
9/3/2020	Mr. Ngo emailed Mr. Wangsaporn stating that he would "make another invoice without the Contract number" for the \$10,000 amount. We identified 2 versions of Invoice 2003 with and without the reference to Contract # CT-012-21010430.								
9/15/2020	County issued a check for \$30,000 to 2T Media for the 2020 Moon Festival (check cleared on 9/21/2020).								
9/28/2020	Aaron Ngo contributed \$2,000 to Supervisor Do's 2020 re-election campaign for District 1 Board of Supervisors. <u>The contribution occurred 1 week after the check cleared to 2T Media for \$30,000, which included the additional \$10,000 for post-production services.</u>								

County of Orange – Forensic Audit (Phase 1)
Chronology of Events – Contracts with 2T Media

Date	Description
1/1/2021	2T Media submitted a proposal to Supervisor Do to provide strategic media outreach to District 1 sponsored COVID related events for a fee of \$2,000/month from January 2021 – June 2021. Dear Supervisor Do, It is my pleasure to submit a proposal from 2T Media, LLC “2T Media” for strategic media outreach to 1st District sponsored and COVID related events. These services will include event promotion in the form of radio, print, television, and social media. It will also include language and cultural specific promotion. GENERAL SERVICE EXPECTATIONS - 2T Media will work with the 1st District to identify opportunities to promote sponsored community and COVID related events. - 2T Media will work with the 1st District to promote sponsored community and COVID related events in the form of earned media through radio, print, and television. - 2T Media will make recommendation on which community and COVID related events the 1st District should participate in for the purpose of promoting existing county services. REPORTING All work-related reports will be given electronically or verbally to the 1st District’ Supervisor or his designee.
1/14/2021	An advanced, lump-sum payment of \$24,000 was issued by OCCR for Strategic Media Outreach from January 2021 to December 2021 (CT01221010191, Contract ID 91).
9/21/2021	An advanced payment of \$50,000 was issued by OCCR for entertainment for the 2022 Tet Festival (CT-012-22010376, Contract ID 83).
1/21/2022	An advanced, lump-sum payment of \$40,000 was issued by the CEO’s Office for Strategic Media Outreach Consultancy Services from January 2022 to December 2022 (PO01722010729, Contract ID 88).
2/8/2022	An advanced, lump-sum payment of \$12,000 was issued by OCCR for Strategic Media Outreach from January 2022 to June 2022 (CT01222010902, Contract ID 108). This contract was amended on 3/14/2022, increasing the contract amount by \$5,000, which was paid on 3/22/2022.

County of Orange – Forensic Audit (Phase 1)
Chronology of Events – Contracts with 2T Media

Date	Description
5/9/2022	2T Media submitted a proposal to Supervisor Do to provide entertainment services at the 2023 TET Festival for a fee of \$50,000. Dear Supervisor Do, It is my pleasure to submit a quote from 2T media LLC for entertainment services at the Tet's Festival event on 3 days : January 20, 21 and 22, 2023. <u>Time performance:</u> 3 hours and 30 minutes each day <u>SINGERS:</u> Four (4) level A plus singers , Four (4) level B singers and Fifteen (15) level C singers <u>MUSIC BAND:</u> One (1) music band for 3 days event <u>Master of Ceremony (MC):</u> Two (2) M.C hosting the 3 days event. Scope of Work. 2T Media LLC will devote as much time, attention, and energy as necessary to complete or achieve the following: A. Organize a 'Concert' at the Freedom hall for Tet's Festival on the following dates: Friday, January 20, 2023; Saturday , January 21, 2023 and Sunday, January 22, 2023 or on those dates from 6:00 PM – 9:30 PM. B. Communicate on a regular basis with the authorized representative of OC Supervisor on the progress of Contractor's work in putting together the 'Concert'. The above shall be referred to in this Quote as the "Scope of Work." It is expected that the Scope of Work, through this quote, shall expire at the conclusion of the 'Concert'. Estimate total for all services above is <u>\$50,000.00 (Fifty thousand dollar)</u>
6/21/2022	An advanced payment of \$50,000 was issued by OCCR for entertainment for the 2023 Tet Festival (CT01222011443, Contract ID 84). A related, additional payment of \$20,000 was issued by OCCR for the 2023 Tet Festival on 1/3/2023 (CT01223010611, Contract ID 105).
9/13/2022	An advanced, lump-sum payment of \$12,000 was issued by OCCR for Strategic Media Outreach from July 2022 to December 2022 (CT01223010182, Contract ID 113).

County of Orange – Forensic Audit (Phase 1)
Chronology of Events – Contracts with 2T Media

Date	Description
11/7/2022	2T Media submitted an additional proposal to Supervisor Do to provide entertainment services at the 2023 TET Festival for a fee of \$20,000. The proposal appeared to include an additional \$20,000 to Organize Community Entertainment Programs during the TET Festival. Dear Supervisor Do, It is my pleasure to submit a quote from 2T media LLC for entertainment services at the Tet's Festival event on 3 days: January 20, 21 and 22, 2023. Time performance: 6 hours each day Community Performers: Non-Profit Agencies, Dragon Dance team, Performing Art Schools Master of Ceremony (MC): Two (2) M.C hosting the 3days event. Scope of Work. 2T Media LLC will devote as much time, attention, and energy as necessary to complete or achieve the following: A. Organize a "Community Entertainment Programs" at the Freedom hall for Tet's Festival on the following dates: Friday, January 20, 2023; Saturday, January 21, 2023 and Sunday, January 22, 2023 or on those dates from 12:00 PM to 6:00 PM. The above shall be referred to in this Quote as the "Scope of Work." It is expected that the Scope of Work, through this quote, shall expire at the conclusion of the 'Concert'. Estimate total for all services above is \$20,000.00 (Twenty thousand dollar)
12/12/2022	Sole Source Request Form submitted by Chris Wangsaporn for 2T Media to be contracted to provide event services for the 2023 TET Festival (authorized by the Deputy Purchasing Agent on 12/12/2022). The justification for the sole source procurement is provided below. 3. Explain why the recommended vendor is <u>the only one capable of providing the required services and/or commodities</u>. How did you determine this to be a sole source and what specific steps did you take? Please list all sources that have been contacted and explain in detail why they cannot fulfill the County's requirements. Include vendor affidavit and/or other documentation which supports your sole source. (Responses will include strong programmatic and technological information that supports the claim that there is only one vendor that can provide the services and/or commodities. Your response will include information pertaining to any research that was conducted to establish that the vendor is a sole source, include information pertaining to discussions with other potential suppliers and why they were no longer being considered by the County.) Attach additional sheet if necessary. 2T Media understands the cultural significance of Tet celebration and provides entertainment in Vietnamese.
12/23/2022	2T Media contract for the 2023 TET Festival amended to increase the contract amount from \$50,000 to \$70,000.
3/24/2023	An advanced, lump-sum payment of \$12,000 was issued by OCCR for Strategic Media Outreach from March 2023 to June 2023 (CT-012-23010917, Contract ID 114).
5/4/2023	An advanced payment of \$30,000 was issued by OCCR for entertainment for the 2024 Tet Festival (CT01223011078, Contract ID 93). An additional payment of \$45,000 was issued by OCCR for the 2024 Tet Festival on 1/4/2024 (CT01224010489, Contract ID 87).

County of Orange – Forensic Audit (Phase 1)
Chronology of Events – Contracts with 2T Media

Date	Description
7/10/2023	2T Media submitted a proposal to Supervisor Do to provide Strategic Media Outreach to District 1 for a fee of \$60,000 for services through June 30, 2024. Dear Supervisor Do, It is my pleasure to submit a proposal from 2T Media, LLC “2T Media” for strategic media outreach to 1st District sponsored events. These services will include event promotion in the form of radio, print, television, and social media. It will also include language and cultural specific promotion. GENERAL SERVICE EXPECTATIONS - 2T Media will work with the 1st District to identify opportunities to promote sponsored community events. - 2T Media will work with the 1st District to promote sponsored community events in the form of earned media through radio, print, and television. - 2T Media will work with the 1st District to cover all sponsored community events including filming, editing and air the event on Vietnamese local channel in Orange County - 2T Media will make recommendation on which community events the 1st District should participate in for the purpose of promoting existing county services. REPORTING All work-related reports will be given electronically or verbally to the 1st District’ Supervisor or his designee.
9/8/2023	An advanced, lump-sum payment of \$60,000 was issued by OCCR for Strategic Media Outreach from July 2023 to June 2024 (CT-012-24010216, Contract ID 80).

County of Orange – Forensic Audit (Phase 1)
Chronology of Events – Contracts with 2T Media

Date	Description
11/1/2023	2T Media submitted a proposal to Supervisor Do to provide entertainment services at the 2024 TET Festival for a fee of \$70,000. Dear Supervisor Do, It is my pleasure to submit a quote from 2T media LLC for entertainment services at the Tet's Festival event on 3 days: February 9, 10 and 11,2024 <u>Time performance:</u> 7 hours and 30 minutes each day <u>SINGERS:</u> Four (4) level A plus singers , Four (4) level B singers and Twenty five (25) level C singers <u>MUSIC BAND:</u> One (1) music band for 3 days event <u>Master of Ceremony (MC):</u> Two (2) M.C hosting the 3 days event. <u>DANCE GROUPS, LION DANCE, TRADITIONAL DRAMA:</u> 4 Groups each day Scope of Work. 2T Media LLC will devote as much time, attention, and energy as necessary to complete or achieve the following: A. Organize a 'Concert' at the Freedom hall for Tet's Festival from 6:00 PM – 9:30 PM. B. Organize multi entertainment programs on main stage for Tet's Festival from 12pm to 6pm C. Communicate on a regular basis with the authorized representative of OC Supervisor on the progress of Contractor's work in putting together the 'Concert' and Entertainment programs. The above shall be referred to in this Quote as the "Scope of Work." It is expected that the Scope of Work, through this quote, shall expire at the conclusion of the 'Concert'. Estimate total for all services above is \$70,000.00 (seventy thousand dollar)

County of Orange – Forensic Audit (Phase 1)
Chronology of Events – Contracts with 2T Media

Date	Description
12/18/2023	2T Media submitted a revised proposal to Supervisor Do to provide entertainment services at the 2024 TET Festival for a fee of \$45,000. The "Music Band" was removed from the scope of work. Dear Supervisor Do, It is my pleasure to submit a quote from 2T media LLC for entertainment services at the Tet's Festival event on 3 days: February 9, 10 and 11, 2024 SINGERS: Four (4) level A plus singers , Four (4) level B singers and Twenty five (25) level C singers Master of Ceremony (MC): Four (4) M.C hosting the 3 days event DANCE GROUPS, LION DANCE: 4 Groups each day Scope of Work. 2T Media LLC will devote as much time, attention, and energy as necessary to complete or achieve the following: A. Organize multi entertainment programs on main stage for Tet's Festival. B. Organize a 'Concert' at the Freedom hall for Tet's Festival from 6pm – 10pm. C. Communicate on a regular basis with the authorized representative of OC Supervisor on the progress of Contractor's work in putting together the 'Concert' and Entertainment programs. The above shall be referred to in this Quote as the "Scope of Work." It is expected that the Scope of Work, through this quote, shall expire at the conclusion of the 'Concert'. Estimate total for all services above is \$45,000.00 (forty five thousand dollar)
6/19/2024	2T Media submitted a proposal to Supervisor Do to provide entertainment services at the 2024 Moon Festival for a fee of \$60,000. Dear Supervisor Do, It is my pleasure to submit a proposal from 2T Media, LLC "2T Media" for The Moon Festival 2024 to 1st District sponsored events. GENERAL SERVICE EXPECTATIONS 2T Media will hire talents, music band to perform on the Moon Festival's event on September, 14th, 2024 from 4pm to 8pm REPORTING All work-related reports will be given electronically or verbally to the 1st District' Supervisor or his designee. COMPENSATION In order to provide this level of proposed service, 2T Media is requesting a compensation of \$60,000 USD (sixty thousand dollar).
7/26/2024	An advanced payment of \$60,000 was issued by OCCR for entertainment for the 2024 Moon Festival (GAX01225000339, Contract ID 79).



COUNTY OF ORANGE – FORENSIC AUDIT (PHASE 1)
CHRONOLOGY OF EVENTS – 360 HEALTH PLAN (DBA 360 CLINIC)

Date	Description
5/19/2021	- In May 2021, the County had questions about their contract with 360 Clinic due to the high volume of claims being denied by the insurance company to COVID-19 testing, which were being invoiced to the County as uncollectible claims. The County also expressed concerns about an investigation being conducted by Blue Shield into 360 Clinic's billing practices. The County elected to issue payment to 360 Clinic for prior invoicing based on responses provided by 360 Clinic to the County's questions. From: Vang, Anza Sent time: 05/19/2021 05:23:47 PM To: Chau, Clayton Cc: Bredehoft, Margaret Subject: RE: 360 Clinic Reconciliation Hi Dr. Chau – I met with Massoud & Juan and was advised that since they are fulfilling their obligation with the County, we are ok to pay them. Specifically, we can cooperate with Blue Shield only with information available in the public domain; however we do not need to get involved in the 360 billing practices investigation. Per 360's clarification (in red), these are acceptable explanations to proceed with payment for services rendered. Contractual Adjustment (qty: 1,850 claims for 2021 and qty: 126 for 2020): - Was there any payment received for those with an adjustment note? Appears that a claim was paid just not the full amount. No, we did not receive any payments on these, the contractual adjustments were 100% denied. - Why would there be services not covered by the insurance? Our understanding is that COVID testing services are covered by all insurance. Covid should be covered but many patients are no longer eligible (not covered). Patients also have primary or secondary plans and these services maybe under the plan not reported to us. We do not have the ability to verify insurance or check eligibility upfront, as the lab owns the registration platform. Medical Necessity (qty: 565 claims for 2021 and qty: 27 for 2020): - The justification indicates: procedure code is inconsistent with the modifier used or a required modifier is missing. Was the claim resubmitted with the appropriate modifier or CPT code? Yes, per review we used the appropriate CPT and modifier for these claims. Some payers have not updated their system to accept CPT codes such as 99211 for COVID. These claims have been submitted at least twice to make any procedure code updates requested by the plan. Referral/Pre-Authorization (qty: 322 claims for 2021 and qty: 18 for 2020): - Why would COVID Testing service require a pre-authorization? Was there a different CPT code used inadvertently triggering this? Some plans are processing claims as normal patient visits, not COVID. Their system has not been updated for COVID. With that, I would like to seek your approval to pay them for the current reconciliation report. Kind note: we have to submit to Procurement our approval to pay by May 31 and settled by June 30.

County of Orange – Forensic Audit (Phase 1)
Chronology of Events – Contract with 360 Health Plan

Date	Description
7/15/2021	- In July 2021, HCA expressed concerns about whether 360 Clinic was fulfilling their contractual obligation to obtain reimbursement through the insurance companies. The County is considered the Payer of Last Resort (POLR) only after 360 Clinic has made an attempt to obtain payment through the insurance claim process. - On July 15, 2021, HCA's Chief of Strategy and Development for Public Health Services, Anza Vang, emailed HCA's Deputy Director, Margaret Bredehoft, and Senior Deputy County Counsel, Massoud Shamel, stating that she felt 360 Clinic's effort to receive payment through insurance was being done "<i>in a very grey way.</i>" Vang also stated that the notes for denial from the insurance claims "<i>leaves [her] to assume that 360 [Clinic] likely are billing for extraneous items beyond testing.</i>" - Deputy Director Bredehoft responded to Vang stating that if 360 Clinic is not following claims reimbursement protocol and providing adequate information, the County should not be POLR, and also stated that 360 Clinic needed to seek reimbursement from HRSA before seeking reimbursement from the County.
7/16/2021	Senior Deputy County Counsel for HCA responded that the contract with 360 Clinic needed to be reviewed to determine whether 360 Clinic is in compliance with their contractual terms, and a formal letter needed to be sent to 360 Clinic if a determination was made that they were engaging in conduct not acceptable under the terms of the contract. On Jul 16, 2021, at 10:54 AM, Shamel, Massoud <Massoud.Shamel@coco.ocgov.com> wrote: Thank you, Anza and Dr. B. This ultimately comes down to contract issue. That is, we must review the contract with 360 and assess/determine whether they are in compliance with their contractual terms. If they are, we are the payor of last resort; if they are not, we are not the payor of last resort. They might send us a letter demanding payment, and we will have to respond by informing why their request for payment is denied. Additionally, we believe 360 is engaging in conduct that is not acceptable under the terms of our contract, we must send them a formal letter demanding they do not engage in acts that will jeopardize the integrity of the contract and their performance. Is the contract term expired? If not, when will the contract expire? Thank you, Massoud Shamel Senior Deputy County Counsel Office of County Counsel
7/19/2021	Deputy Director Bredehoft indicated in an email that she recommended that HCA ask 360 Clinic to resubmit claims before they invoice the County.
7/20/2021	Vang emailed 360 Clinic regarding the uncollectible claims included in their May 2021 invoice and requested for 360 Clinic to provide copies of all letters of explanation or similar documentation directly from the payors as to why claims were denied.
7/21/2021	The CFO for 360 Clinic, David Ngo, responded to Vang stating that "<i>it would be prohibitively labor intensive for us to complete this manual process for all of May claims</i>" and asked if HCA could instead request a random sample of claims for 360 Clinic to provide supporting documentation (i.e., Explanation of Benefits letters). HCA did not agree to Ngo's request for the selection of a random sample.
8/10/2021	Ngo informed HCA that 360 Clinic had completed the request of compiling the EOB letters for the Uncollectible Claims Report for May 2021, as requested. Ngo indicated that the file size was greater than 1.2GB and requested that a shared portal be set up for 360 Clinic to securely upload the files.

County of Orange – Forensic Audit (Phase 1)
Chronology of Events – Contract with 360 Health Plan

Date	Description																																																
8/11/2021	On August 11, 2021, HCA notified Ngo that a secure portal was set up and requested that the documents be uploaded.																																																
8/12/2021	Ngo notified HCA that the files had been uploaded, but also asked HCA to confirm that there weren't any issues with the file integrity as many of the files were large and needed to be uploaded separately.																																																
9/2/2021	On September 2, 2021, Ngo emailed HCA to check on the status of HCA's review of the supporting documentation for the uncollectible claims for May 2021. Ngo also provided a summary of uncollectible claims for May 2021, June 2021 and July 2021, which collectively totaled \$815,900. Ngo also indicated that 360 Clinic uploaded the supporting documentation for the uncollectible claims for June 2021 to the secure portal. The summary of uncollectible claims not yet paid to 360 Clinic from Ngo's email is provided below. I've also detailed out the outstanding invoices totaling \$815,900.00 below. <table><tr><th>Invoice Number</th><th>Invoice Date</th><th>Description</th><th>Quantity</th><th>Price</th><th>Amount</th></tr><tr><td colspan="6">For uncollectible COVID-19 testing volume in the amount of 676.</td></tr><tr><td>08282021-UR</td><td>8/28/2021</td><td>See support file "360 Clinic_OCHA Reimbursement Request_July 2021 Uncollectible Report_08-28-2021" Tab "JUL 2021 Uncollectible Report"</td><td>676</td><td>\$50.00</td><td>\$ 33,800.00</td></tr><tr><td colspan="6">For uncollectible COVID-19 testing volume in the amount of 3,122.</td></tr><tr><td>07292021-UR</td><td>7/29/2021</td><td>See support file "360 Clinic_OCHA Reimbursement Request_June 2021 Uncollectible Report_07-29-2021" Tab "JUN 2021 Uncollectible Report"</td><td>3,122</td><td>\$50.00</td><td>\$156,100.00</td></tr><tr><td colspan="6">For uncollectible COVID-19 testing volume in the amount of 12,520.</td></tr><tr><td>06282021-UR</td><td>6/28/2021</td><td>See support file "360 Clinic_OCHA Reimbursement Request_May 2021 Uncollectible Report_06-28-2021" Tab "MAY 2021 Uncollectible Report"</td><td>12,520</td><td>\$50.00</td><td>\$626,000.00</td></tr><tr><td colspan="3"></td><td>16,318</td><td></td><td>\$ 815,900.00</td></tr></table>	Invoice Number	Invoice Date	Description	Quantity	Price	Amount	For uncollectible COVID-19 testing volume in the amount of 676.						08282021-UR	8/28/2021	See support file "360 Clinic_OCHA Reimbursement Request_July 2021 Uncollectible Report_08-28-2021" Tab "JUL 2021 Uncollectible Report"	676	\$50.00	\$ 33,800.00	For uncollectible COVID-19 testing volume in the amount of 3,122.						07292021-UR	7/29/2021	See support file "360 Clinic_OCHA Reimbursement Request_June 2021 Uncollectible Report_07-29-2021" Tab "JUN 2021 Uncollectible Report"	3,122	\$50.00	\$156,100.00	For uncollectible COVID-19 testing volume in the amount of 12,520.						06282021-UR	6/28/2021	See support file "360 Clinic_OCHA Reimbursement Request_May 2021 Uncollectible Report_06-28-2021" Tab "MAY 2021 Uncollectible Report"	12,520	\$50.00	\$626,000.00				16,318		\$ 815,900.00
Invoice Number	Invoice Date	Description	Quantity	Price	Amount																																												
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08282021-UR	8/28/2021	See support file "360 Clinic_OCHA Reimbursement Request_July 2021 Uncollectible Report_08-28-2021" Tab "JUL 2021 Uncollectible Report"	676	\$50.00	\$ 33,800.00																																												
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			16,318		\$ 815,900.00																																												
9/13/2021	Ngo emailed HCA to check on the status of HCA's review of the uncollectible claims for May 2021 and June 2021.																																																

County of Orange – Forensic Audit (Phase 1)
Chronology of Events – Contract with 360 Health Plan

Date	Description
9/16/2021	- Vang forwarded the request from 360 Clinic to HCA's Agency Director, Dr. Clayton Chau. From: Vang, Anza <AVang@ochca.com> Sent: Thursday, September 16, 2021 1:31 PM To: Chau, Clayton <CChau@ochca.com> Cc: Bredehoft, Margaret <MBredehoft@ochca.com> Subject: RE: 360 Clinic Repayment Hi Dr. Chau – Will you please review below request for payment/reimbursement and advise? Thanks M. Anza* Vang, MPH, MCR Chief of Strategy and Development, Public Health Services Orange County Health Care Agency - Dr. Chau responded to Vang, "Let me respond later."
10/4/2021	On October 4, 2021, Ngo emailed HCA a summary of the uncollectible claims for August 2021 totaling \$4,300. Ngo also requested for HCA to provide a status of the uncollectible claims submitted for May 2021 – July 2021, noting that 360 Clinic had uploaded the supporting documentation for July 2021 uncollectible claims.
10/14/2021	Ngo requested HCA to provide a status of their review of the uncollectible claims for May 2021 – August 2021, and indicated that the supporting documentation for the uncollectible claims for August 2021 had been uploaded to the portal.
10/21/2021	Vang responded to Ngo and requested that 360 Clinic send an accompanying invoice to HCA's Operations Manager, Brittany Davis, for the uncollectible claims for May 2021 – August 2021.
10/22/2021	Davis notified Ngo that the invoice included references for July 2021 – September 2021, which was past the term of the contract, requested for 360 Clinic to provide a response.
10/23/2021	Ngo responded to Davis that the original date of service for all of the billings occurred during the contract term, adding that certain carriers may take up to 6 months to provide a response to a claim.
10/25/2021	- Davis requested for 360 Clinic to revise their invoices to indicate amounts owed by month of services instead of the month the claims were denied. - Ngo provided a revised invoice to HCA to consolidate the denials by month of service.
11/3/2021	On November 3, 2021, Vang emailed Davis to inform her that Dr. Chau gave approval to pay the invoice to 360 Clinic to "fulfill our contractual obligation." From: Vang, Anza Sent time: 11/03/2021 12:12:07 PM To: Davis, Brittany Cc: Corral, Juan; Bredehoft, Margaret Subject: RE: 360 Clinic Repayment Hi Brittany – Dr. Chau gave us approval to pay to fulfill our contractual obligation. Kind note – we need to ensure all related payments are done, done by 12/31. We do not have dollars budgeted in 2022 for this service. Please let know how I can help. Thank you! M. Anza* Vang, MPH, MCR Chief of Strategy and Development, Public Health Services Orange County Health Care Agency

County of Orange – Forensic Audit (Phase 1)
Chronology of Events – Contract with 360 Health Plan

Date	Description
8/28/2024	The Office of County Counsel referred an allegation from the Orange County Fraud Hotline concerning 360 Health Plan Inc. (dba 360 Clinic) to HCA. The allegations indicated that 360 Clinic billed the County and the federal government for the same COVID testing services.
9/18/2024	- The referral was forwarded to HCA's Office of Compliance, who initiated an investigation of the claims on behalf of OC Fraud. Findings from the investigation are listed below: - Records indicated 360 Clinic was notified by HCA at the end of the contract in 2021 that 360 Clinic owed \$523,650 back to HCA for repayment of advanced funds. However, HCA did not receive payment from 360 Clinic until October 8, 2024, which was shortly after HCA's Office of Compliance initiated its investigation into 360 Clinic. - Email and other documentation indicated that 360 Clinic appears to have been reimbursed by the County for claims where they received a partial reimbursement from the insurance provider. 360 Clinic potentially received reimbursement payments from the County for claims where the patient (or other third party) paid for the testing services out of pocket. - The investigation identified concerns of potential upcoding by 360 Clinic to insurance providers, which may have resulted in the high volume of denied claims. - The investigation determined that on 10/19/2021, Dr. Chau sent a text message to PHS Executive Leadership stating <i>"Just talked to Sup Do. We should pay 360 to fulfill our contractual obligations."</i> 360 Clinic obtained reimbursement from the County twice for the same service in certain instances. 360 Clinic received payment from Blue Shield and private insurance companies for services that were also reimbursed by the County as they were included on the uncollectible claims reports. - HCA's Office of Compliance recommended that a comprehensive forensic audit of all claims be conducted to ensure all County payments to 360 Clinic were appropriate.

Exhibit 1

CAUTION: This message originated from **outside** of Weaver's network. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good morning Mr. Casner,

I have completed my research and confirmed that 2T Media assisted HD Entertainment with sponsorship sales in 2020 and 2022, with a 30% commission agreement in place.

For the years 2023 and 2024, sponsors made payments directly to HD Entertainment.

Attached, please find the available reports for the years 2020 and 2022 for your reference.

Thank you, and please let me know if you need any additional information.

Best regards,
Aaron Ngo



12821 Western Ave. Ste N
Garden Grove, CA 92841

www.2tmediallc.com

On Tue, Feb 3, 2026 at 12:01 'a0PM Travis Casner [REDACTED] > wrote:

Mr. Ngo,

Thank you for looking into the question about the campaign contribution. Please let us know if you are able to track down any information in your records regarding sponsorships received for the TET/Moon Festivals.

Best Regards,



Travis Casner
Partner, Financial Advisory
Forensics and Litigation Services
Weaver

W: weaver.com



TET FESTIVAL 2020**SPONSORSHIP REPORT**

	VENDOR'S NAME	FEE PAID	
1	FOUNTAIN VALLEY HOSPITAL	\$3,000	
2	TET MIEN TAY (FOOD VENDOR)	\$2,000	
3	FAIFOO RESTAURANT (FOOD)	\$2,000	
4	OC WASTE & RECYCLING	\$1,400	
5	REGAL MEDICAL GROUP	\$1,000	
6	PS WATER FILTER	\$900	
7	NEW YORK LIFE	\$900	
8	BEAUTIFUL SMILES	\$900	
9	SAFE TRAVEL CLUB	\$700	
10	OC DEPARTMENT OF CHILD SUPPORT	\$700	
11	QUAN AM TEMPLE	\$700	
12	OC TRANSPORTATION AUTHORITY	\$500	
13	NGOC XUAN TEMPLE	\$350	
	TOTAL	\$15,050	

EXPENSES

	<u>VENDOR</u>	<u>AMOUNT</u>	
1	WEBSITE BUILT	\$1,000	
2	PRINT 10k FLYERS, 10 BANNERS, 300 POSTERS & DISTRIBUTING	\$3,175	
3	DRAGON DANCE	\$1,200	
	TOTAL	\$5,375	

	Commission 30%	\$4,515	
	Expenses	\$5,375	
	Total due to HD Entertainment	\$5,160	



2T MEDIA, LLC
14482 Beach Blvd., Suite Y, Westminster, CA 92683
Phone: (213) 700-3085 * Email: trongthang26@gmail.com
Website: www.2tmediallc.com

October 1, 2019

Dear Prospective Sponsor,

To celebrate the upcoming Lunar New Year 2020, the Year of the Rat, Supervisor Andrew Do, OC Parks and 2T Media, LLC, are proud to present the Tet Festival 2020 to be held at Mile Square Park in Fountain Valley, California, from January 24-26, 2020. This event is free and open to the public.

2T Media has the honor of being selected by the Orange County Board of Supervisors to be the organizer for the Tet Festival 2020.

This is the fourth annual Tet Festival held at Mile Square Park, which, in past years, had attracted tens of thousands of Southern Californians and out-of-state visitors. This is a cost-effective opportunity to promote your business, and we would like to invite you to become one of our Event Sponsors this year.

Our sponsorship packages proved you with a marketing tool to reach a wide mass and potentially a national audience. This event will be promoted heavily in the press and on social media. The festival can also be viewed live on local Vietnamese TV channel 57.8 for southern California, on Facebook and YouTube by audiences around the world.

To participate in this annual event, please contact:

Phone: (213) 700-3085

Email: trongthang26@gmail.com

Website: www.2tmediallc.com

Please make checks payable to 2T Media, LLC

Sincerely,
2T Media, LLC

2T MEDIA, LLC
14482 Beach Blvd., Suite Y, Westminster, CA 92683
Phone: (213) 700-3085 * Email: trongthang26@gmail.com
Website: www.2tmediallc.com

TET FESTIVAL 2020

3 Days – January 24 to 26, 2020 at Mile Square Park, Fountain Valley, California

SPONSORSHIP PACKAGES**DIAMOND SPONSOR \$20,000**

30' x 20' booth in prime location at the Tet Festival Mile Square Park
Five (5) 3' x 8' banner displays
Thirty (30) mentions on stage
Forty (40) radio impressions
Twenty-five (25) Television impressions
Full ad size 5.5 x 8 inches (the other side will be Tet Festival Mile Square Park announcement)
on twenty thousand (20,000) flyers distributed throughout OC & LA prior to the event

GOLD SPONSOR \$7,000

20' x 20' booth in prime location at the Tet Festival Mile Square Park
Three (3) 3' x 8' banner displays
Twenty (20) mentions on stage
Twenty-five (25) radio impressions
Fifteen (15) television impressions
Full ad size 5.5 x 8 inches (the other side will be Tet Festival Mile Square Park announcement)
on ten thousand (10,000) flyers distributed throughout OC & LA prior to the event

SILVER SPONSOR \$3,500

10' x 10' booth in prime location at the Tet Festival Mile Square Park
Two (2) 3' x 8' banner displays
Ten (10) mentions on stage
Fifteen (15) radio impressions
Full ad size 5.5 x 8 inches (the other side will be Tet Festival Mile Square Park announcement)
on five thousand (5,000) flyers distributed throughout OC & LA prior to the event

BRONZE SPONSOR \$1,000

10' x 10' booth in prime location at the Tet Festival Mile Square Park
One (1) 3' x 8' banner display
Five (5) mentions on stage

OPTIONAL:

- 1) Company logo display on Stage's background screen Tet Festival Mile Square Park \$350
- 2) 4' x 10' vertical banner printing & display front left & right of Tet Festival Mile Square Park Stage \$1,200 per piece (only 2 pieces available)
- 3) 8' x 8' backdrop on Tet Festival Mile Square Park Stage \$1,500 per piece (only 2 pieces available)
- 4) Full ad size 5.5 x 8.5 inches (the other side will be Tet Festival Mile Square Park announcement) on five Thousand (5,000) flyers distributed throughout OC & LA \$400 (only 8 cents/impression) prior to the event
- 5) 10' x 10' non-food booth \$700, and \$900 for cornered booth at Tet Festival Mile Square Park
- 6) 10' x 10' food booth \$1,500, and \$2,000 for cornered booth at Tet Festival Mile Square Park

*Sponsorship packages subject to modifications without notice

2T MEDIA, LLC
 14482 Beach Blvd., Suite Y, Westminster, CA 92683
 Phone: (213) 700-3085 * Email: trongthang26@gmail.com
 Website: www.2tmediallc.com

Tet Festival 2020 Mile Square Park January 24 - 26, 2020

VENDOR APPLICATION

Business Name: _____

Contact Name: _____

Business Address: _____

Phone Number: _____ Cell: _____ Email: _____

Vendor Type: _____

DL# _____ Exp: _____ Seller's Permit #: _____ Health Permit # _____

BOOTH TYPES	PRICE	QTY	SUB TOTAL	FOR OFFICE USE ONLY
Food booth	\$1,500.00			
Cornered food booth	\$2,000.00			Amount Paid:
Non-food booth	\$700.00			Cash:
Cornered non-food booth	\$900.00			Check / MO:
Sponsor Package #				Date:
Optional #				PLEASE MAKE CHECK PAYABLE TO <u>2T MEDIA, LLC</u>
Optional #				
Optional #				
Please make check payable to <u>2T Media, LLC</u>		TOTAL	\$	

Vendor's actual booth location will be assigned by the Vendor's Committee and such decision shall be final. Corner and non-corner types will remain unchanged. Vendor will know their final location the week of the festival. Festival provided booths vary between 10' x 10' x 8'h (non-food) and 12' x 10' x 8'h (food); however, booth dimensions are not confirmed until the week of the festival. All booths have a canvas roof and back dividers. The booths are provided with one (1) light and one (1) electrical outlet. The booths have no floors, chairs, tables, or front security cover(s). Vendor must supply covers for any exposed sides if vendor plans on leaving their products overnight. We are **not** responsible for loss, stolen, or damaged items or merchandise. It is the Vendor's full responsibility. Safety should always be first. Vendors must follow all rules and regulations of Mile Square Regional Park and the organizer. Please contact us if you have any questions.

I, _____, have read and agreed to the terms and conditions stated in this contract.

Vendor's Signature

Date

Tet Festival 2020 Representative's Signature

Date

TET FESTIVAL 2022

VENDORS REPORT

2T MEDIA LLC

	VENDOR NAME	BOOTH NUMBER	PRICE
1	BEAUTIFUL SMILES	CORNER 45 & 44	\$1,600.00
2	NEW YORK LIFE	CORNER 51	\$900.00
3	NSUR INC	52	\$700.00
4	WATER FILTER	CORNER 35	\$900.00
5	TEN LEI YEN & RONG BIEN		CANCELLED
	<u>TOTAL</u>		<u>\$4,100.00</u>

	Commission 30%	-\$1,230	
	Total due to HD Entertainment	\$2,870	

From: Wangsaporn, Chris
Sent time: 08/19/2020 03:50:13 PM
To: Carpenter, Veronica
Subject: FW: Moon festival 2020
Attachments: Moon festival 2020 sponsorship.docx

From: 2T Media <trongthang26@gmail.com>
Sent: Wednesday, August 19, 2020 1:43 PM
To: Wangsaporn, Chris <chris.wangsaporn@ocgov.com>
Subject: Moon festival 2020

Here is the word version
Aaron



14482 Beach Blvd. Ste Y
Westminster, CA 92683
1-888-838-1483
www.2tmediallc.com



2T MEDIA, LLC
14482 Beach Blvd., Suite Y, Westminster, CA 92683
Phone: (213) 700-3085 * Email: trongthang26@gmail.com
Website: www.2tmediallc.com

August 1, 2020

Dear Prospective Sponsor,

To celebrate the upcoming The Moon Festival 2020, Supervisor Andrew Do, OC Parks and 2T Media, LLC are proud to present the Moon Festival 2020 event pre-recorded. This event will be on social media and Vietnamese Television.

2T Media has the honor of being selected by the Orange County Board of Supervisors to be the organizer for the Moon Festival 2020.

The Moon Festival will be pre-recorded. It will be aired on local and national Vietnamese TV channels and worldwide through the VVTV's app on cell phones, tablets Roku and Amazon fire box. This is a cost-effective opportunity to promote your business, and we would like to invite you to become one of our Event Sponsors this year.

Our sponsorship packages provide you with a marketing tool to reach a worldwide audience. This event will be promoted heavily in the press and on social media. The festival can also be viewed live on local Vietnamese TV channels 57.8 and 35.8 for southern California, on Galaxy 19 for US, Canada and Mexico, and on Facebook and YouTube by audiences around the world.

To participate in this annual event, please contact:

Phone: (213) 700-3085

Email: trongthang26@gmail.com

Website: www.2tmediallc.com

Please make checks payable to 2T Media, LLC

Sincerely,
2T Media, LLC



2T MEDIA, LLC
 14482 Beach Blvd., Suite Y, Westminster, CA 92683
 Phone: (213) 700-3085 * Email: trongthang26@gmail.com
 Website: www.2tmediallc.com



MOON FESTIVAL 2020

October 1st, 2020, Pre-recorded event
 It will be on social media and Vietnamese Television at 7pm

SPONSORSHIP PACKAGES

DIAMOND SPONSOR \$10,000

Company logo display on Stage's background screen through-out the event
 Thirty (30) mentions on stage
 Forty (40) radio impressions
 Twenty-five (25) Television impressions

GOLD SPONSOR \$7,000

Company logo display on Stage's background screen Fifteen (15) times
 Twenty (20) mentions on stage
 Twenty-five (25) radio impressions
 Fifteen (15) television impressions

SILVER SPONSOR \$3,500

Company logo display on Stage's background screen Five (5) times
 Ten (10) mentions on stage
 Fifteen (15) radio impressions

BRONZE SPONSOR \$1,000

Company logo display on Stage's background screen Moon Festival (1 time)
 Five (5) mentions on stage

OPTIONAL:

- 1) Company logo display on Stage's background screen Moon Festival (1 time) \$350

*Sponsorship packages subject to modifications without notice



2T MEDIA, LLC
 14482 Beach Blvd., Suite Y, Westminster, CA 92683
 Phone: (213) 700-3085 * Email: trongthang26@gmail.com
 Website: www.2tmediallc.com



Moon Festival 2020 Pre-recorded event October 1, 2020

VENDOR APPLICATION

Business Name: _____

Contact Name: _____

Business Address: _____

Phone Number: _____ Cell: _____ Email: _____

Vendor Type: _____

BOOTH TYPES	PRICE	QTY	SUB TOTAL	FOR OFFICE USE ONLY
Sponsor Package #				
				Amount Paid:
				Cash:
				Check / MO:
				Date:
Optional #				PLEASE MAKE CHECK PAYABLE TO <u>2T MEDIA, LLC</u>
Please make check payable to <u>2T Media, LLC</u>		TOTAL	\$	

Please contact us if you have any questions.

Vendor's Signature _____ Date _____

Moon Festival 2020 Representative's Signature _____ Date _____

From: Wangsaporn, Chris
Sent time: 12/19/2019 06:01:44 PM
To: info@dtntech.com
Subject: FW: Tet Parade and Festival

From: Wangsaporn, Chris
Sent: Thursday, December 19, 2019 3:57 PM
To: [REDACTED]
Cc: [REDACTED]
Subject: Tet Parade and Festival

Hi Serena,

I hope all is well. I understand that you might be on vacation so I am including James on this email.

We would like to do a mail piece inviting constituents to the upcoming Tet Parade and Festival. The particulars are the following:

Tet Parade, Saturday January 25, 8am on Bolsa Avenue in Westminster (starting at Magnolia Street and ending on Bushard St.)

Tet Festival @ Mile Square Park
Friday, January 24, 4-10pm
Saturday, January 25, 10-10pm
Sunday, January 26 10am-10pm

The piece will be in English but maybe a Happy New Year greeting in English, Spanish and Vietnamese. Also, as you know this is the year of the Rat.

The universe we will be sending to is about 54K households.

Are you able to put something together for me? Please advise.

Thank you,

Chris Wangsaporn
Chief of Staff
Office of Andrew Do
Supervisor, First District
Phone: (714) 834-3110

