INTERNAL AUDIT DEPARTMENT

**Internal Control Audit:
District Attorney-Public Administrator
Purchasing & Contracts**

**For the Period of August 1, 2021
Through July 31, 2022**

**Audit No. 2324 (2213)
Report Date: March 29, 2024**

Number of Recommendations

0 — **Critical Control Weaknesses**

0 — **Significant Control Weaknesses**

6 — **Control Findings**

OC Board of Supervisors

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INTERNAL AUDIT DEPARTMENT

Internal Control Audit:
District Attorney-Public Administrator Purchasing & Contracts
March 29, 2024

AUDIT HIGHLIGHTS

SCOPE OF WORK	Perform an internal control audit of District Attorney-Public Administrator's (OCDA) purchasing and contracts process for the period of August 1, 2021 through July 31, 2022.
RESULTS	• We concluded that OCDA's internal control over the purchasing and contracts process is generally effective to ensure requisitions and purchase of goods and services are executed in accordance with management's directives; adequately supported; and properly authorized and recorded. • We concluded that OCDA's purchasing and contracts process is generally efficient.
RISKS IDENTIFIED	As a result of our findings, potential risks include: • Misappropriation of funds and circumvention of the Board of Supervisors' approval. • Inappropriate use of emergency procurement. • Inconsistent procedures being followed or inability to continue business processes in the event of an emergency or other disruption. • Unauthorized access to procurement information which could have sensitive data. • Inefficiencies, errors, and inconsistent processing of requisitions. • Solicitation bids or proposals being submitted beyond the established deadline. • Lack of transparency and giving the appearance of a conflict of interest. • Management directives not being followed and errors or inconsistencies in the purchasing process.

NUMBER OF RECOMMENDATIONS		Opportunities for enhancing internal control include:
0	CRITICAL CONTROL WEAKNESSES	• Ensuring emergency purchases are recorded under the correct procurement type and obtaining proper approvals from the Board of Supervisors when an emergency procurement exceeds approval thresholds. • Ensuring the standard procurement process is followed to establish a contract if there is an ongoing need for services initially procured as an emergency.
0	SIGNIFICANT CONTROL WEAKNESSES	• Establishing a business continuity plan with detailed procurement practices in the event of an emergency or business disruption. • Restricting network access to procurement files to only staff with a direct business need and redacting sensitive data from documentation.
6	CONTROL FINDINGS	• Completing transition to the County's online requisitioning system and performing formal, documented user-access certification reviews for appropriateness. • Ensuring all bids/proposals received are time and date-stamped upon receipt. • Establishing written internal policies and procedures for the purchasing and contracts process.

Report suspected fraud, or misuse of County resources by vendors, contractors, or County employees to (714) 834-3608

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Audit No. 2324 (2213)

March 29, 2024

To: Todd Spitzer
     District Attorney-Public Administrator

From: Aggie Alonso, CPA, CIA, CRMA
       Internal Audit Department Director

Digitally signed by Agripino Alonso
Date: 2024.03.29 10:57:39 -07'00'

Subject: Internal Control Audit: District Attorney-Public Administrator Purchasing & Contracts

We have completed an internal control audit of District Attorney-Public Administrator's (OCDA) purchasing and contracts process for the period of August 1, 2021 through July 31, 2022. Details of our results immediately follow this letter. Additional information including background and our objectives, scope, and methodology are included in Appendix A.

OCDA concurred with all our recommendations, and the Internal Audit Department considers management's response appropriate to the recommendations in this report.

We will include the results of this audit in a future status report submitted quarterly to the Audit Oversight Committee and the Board of Supervisors. In addition, we will request your department complete a Customer Survey of Audit Services, which you will receive shortly after the distribution of our final report.

We appreciate the courtesy extended to us by OCDA's personnel during our audit. If you have any questions regarding our audit, please contact me at (714) 834-5442.

Attachments

Other recipients of this report:
  Members, Board of Supervisors
  Members, Audit Oversight Committee
  District Attorney-Public Administrator Distribution
  Robin Stieler, Clerk of the Board
  Foreperson, Grand Jury
  Eide Bailly LLP, County External Auditor

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RESULTS

BUSINESS PROCESS & INTERNAL CONTROL STRENGTHS	Business process and internal control strengths noted during our audit include:

   ✓ OCDA participates in CPO's Annual Compliance Review to ensure compliance with issued policies and directives.

   ✓ OCDA Purchasing developed an internal training presentation that details the overall purchasing process, including processing time estimates by step, end-user responsibilities, and examples of past delays (e.g., insufficient scope of work or requisition justification, contract overrun).

   ✓ Encumbrances are reviewed semi-annually to determine whether balances are still needed or should be closed out.

   ✓ OCDA retains procurement documentation in accordance with CPO's guidance and folder checklist.

   ✓ The Procurement Manager attends Procurement Council meetings to learn about CPO's policy and procedure updates and shares accordingly with the Procurement team.

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FINDING NO. 1	**Emergency Procurement**
	County policy requires departments to file an Agenda Status Report (ASR) with the Board of Supervisors (Board) for any emergency purchases for services exceeding $200,000 as soon as possible after the emergency.
	We reviewed two emergency service procurements to evaluate whether OCDA appropriately had emergency purchases exceeding $200,000 approved by the Board, if applicable. We noted for one (50%) of the two reviewed, OCDA did not appropriately file an ASR and obtain Board approval when the contract and two subsequent increases exceeded $200,000 as required for service contracts. The original procurement totaled $100,000, but OCDA subsequently requested additional increases that in July 2022 resulted in a total final not to exceed amount of $300,000.
	This purchase was for electronic discovery software and professional services from September 2021 to September 2023, which the department stated was required for the timely provision of discovery services. Since the service period covered two years, there was sufficient time for the department to initiate the solicitation process to establish an ongoing contract, versus extending the emergency agreement, as well as file an ASR with the Board for approval as required for service agreements exceeding $200,000. Subsequent to our review, OCDA indicated the purchase is actually a hybrid of services and commodities but should have been recorded as a commodity instead of a service, because the majority of expenses (approximately 66%) were for commodities. Since County policy is silent on Board approval thresholds for commodity purchases, OCDA noted they did not need Board approval for the $300,000 procurement. Nonetheless, OCDA should have carefully evaluated and recorded the proper type of procurement for the emergency purchase.
CATEGORY	**Control Finding**
RISK	Not filing an ASR with the Board when required increases the risk of misappropriating funds and circumvents Board approval. In addition, not following standard procurement process when there is an ongoing need could result in inappropriate use of emergency procurement.
RECOMMENDATION	OCDA management should: A. Ensure emergency purchases are recorded under the correct procurement type and obtain Board approval when an emergency procurement exceeds the established threshold. B. Ensure the standard procurement process is followed to establish a contract if there is an ongoing need for services initially procured as an emergency.

INTERNAL AUDIT DEPARTMENT

MANAGEMENT RESPONSE	**Concur.** OCDA will carefully evaluate procurement types and ensure Board Approval is obtained for future emergency procurements when required by County Policy. When an emergency item transitions into an ongoing need, the standard procurement process will be followed and a contract will be established if appropriate.

FINDING NO. 2	**Business Continuity Plan** OCDA has not established a written business continuity plan to ensure the continuation of operations in the event of an emergency or other business disruption. Although OCDA is in process of drafting a plan, it has not yet been finalized. Based on discussions with the department, there have been challenges with staffing resources, and as a result, the purchasing process heavily relies on one key position. This increases the importance of a business continuity plan since resources are already limited.
CATEGORY	**Control Finding**
RISK	Not having a business continuity plan could result in inconsistent procedures being followed and/or impact the ability to continue business processes in the event of an emergency or other disruption.
RECOMMENDATION	OCDA management ensure a business continuity plan is established and includes written procedures for procurement in the event of an emergency or other disruption.
MANAGEMENT RESPONSE	**Concur.** The OCDA has completed a Business Continuity Plan.

FINDING NO. 3	**Network Access to Procurement Files** OCDA has transitioned to maintaining electronic procurement folders. Although they restrict access to the shared network files, we noted at least three users who no longer required access retained access. Procurement files include vendor solicitation bid documents, including W-9 forms. We also noted one physical procurement folder reviewed included an unredacted copy of the vendor's W-9 form, which reveals the Employer Identification Number (EIN). While EINs are public information, they could be considered sensitive and should be safeguarded because they are unique identifiers assigned to business entities and can potentially be used to commit fraud.
CATEGORY	**Control Finding**
RISK	Increased risk of unauthorized access to procurement information which could include sensitive data. Misuse of business EINs can lead to fraudulent tax returns or business identify theft.

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RECOMMENDATION	OCDA management ensure: A. Network access to procurement files is restricted to only staff with a direct business need. B. Sensitive data is redacted from procurement documentation.
MANAGEMENT RESPONSE	**Concur.** Executive Administration worked with IT to limit the access to procurement files with a direct business need. The information identified as sensitive will be redacted from procurement documentation.

FINDING NO. 4	**Requisition System** Although the County has implemented an online requisition system, OCDA is still in process of transitioning to this system. Currently, OCDA uses an internal requisition system which we noted to have some inefficiencies and limitations. For example, the internal requisition system does not have: • Automated workflows for the routing of documents. Instead, OCDA staff manually route documents. • Automated contract expiration reminders. Instead, OCDA manually tracks contract expiration dates. • Capabilities to generate active user listings and user query capabilities. As a result, OCDA does not perform periodic user access certification reviews. We also noted that the requisition system does not have a user guide for staff to reference to ensure consistency in the performance of duties. In contrast, the County's online requisition system has automated workflows, contract expiration reminders, user query capabilities, and an established user help guide.
CATEGORY	**Control Finding**
RISK	Using a system with manual routing and lack of a user guide can cause inefficiencies and increases the risk of errors and inconsistent processing of requisitions. In addition, lack of user access reviews increases the risk of unauthorized access to the system.
RECOMMENDATION	OCDA management: A. Ensure the transition to the County's online requisition system is completed. B. Perform formal, documented user-access certification reviews for appropriateness to ensure access is restricted to individuals with direct business need and access no longer required is disabled.
MANAGEMENT RESPONSE	**Concur.** OCDA is in the process of transitioning to Expediter, with an anticipated implementation date of May 1, 2024. OCDA will also conduct regular formal reviews of employee access certifications to ensure that access is up-to-date and restricted to the appropriate individuals.

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FINDING NO. 5	**Bid Timestamp Documentation**
	County policy requires that vendor solicitation bid/proposal packets be time and date-stamped immediately upon receipt. We noted four (57%) of seven solicitations reviewed contained bid/proposal packets that were not time and date-stamped upon receipt.
CATEGORY	**Control Finding**
RISK	Lack of required time and date stamps increases the risk of solicitation bids or proposals being submitted beyond the established deadline.
RECOMMENDATION	OCDA management ensure all solicitation bids and proposals received are immediately time and date-stamped upon receipt.
MANAGEMENT RESPONSE	**Concur.** OCDA Procurement is working with Reception to ensure that bids and proposals are time and date stamped immediately upon receipt.

FINDING NO. 6	**Internal Policies and Procedures**
	We noted that OCDA processes the hiring of former employees as (sole source) contractors when there is a specialized need for subject matter experts. Although County policy allows this with proper Human Resources approval, OCDA does not have written internal policies and procedures documenting this process. Since the County currently does not have a formal policy regarding the contracting of current or former employees, it is increasingly important for the department to establish a procedure to ensure transparency and consistency.
	In addition, OCDA does not have comprehensive internal procedures that include key details, such as the approval and recording of purchases and contract issuance, to ensure the consistency of duties.
CATEGORY	**Control Finding**
RISK	Lack of transparency in hiring former or current County employees to provide professional services may give the appearance of a conflict of interest.
	Lack of written internal procedures could increase the risk of management directives not being followed and errors or inconsistencies in the purchasing process.
RECOMMENDATION	OCDA management establish written internal policies and procedures that addresses the department's purchasing and contracting process, such as the hiring of former (or current) employees as contractors, purchasing approvals, and contract issuance.
MANAGEMENT RESPONSE	**Concur.** OCDA is drafting written internal policies and procedures that will ensure transparency and consistency when contracting with current or former employees.

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AUDIT TEAM	Gianne Morgan, CIA, CISA	Audit Manager
	Gabriela Cabrera	Senior Auditor
	Mary Ann Cosep	Senior Auditor
	Thuy Luu	Staff Specialist

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	APPENDIX A: ADDITIONAL INFORMATION
OBJECTIVES	Our audit objectives were to: 1. Evaluate the effectiveness of internal control over the purchasing and contracts process to ensure requisitions and purchase of goods and services are executed in accordance with management's directives; adequately supported; and properly authorized and recorded. 2. Review the purchasing and contracts process for efficiency.
SCOPE & METHODOLOGY	Our audit scope was limited to internal control over OCDA's purchasing and contracts process for the period of August 1, 2021 through July 31, 2022. Our methodology included inquiry and observation, as well as physical examination of documentation.
EXCLUSIONS	Our audit scope did not include a review of administration over Health and Human Service contracts; leases, which are managed by CEO Real Estate; Public Works and Architecture & Engineering contracts, which are managed by OC Public Works; or cooperative agreements, which are established by the County Procurement Office. In addition, our scope did not include a review of CAPS+ or other IT systems or user access controls.
PRIOR AUDIT COVERAGE	We have not issued any audit reports for OCDA with a similar scope within the last ten years.

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BACKGROUND	OCDA's operations are carried out by three divisions including Administrative Services, Bureau of Investigation, and Prosecution. Within Administrative Services, the Purchasing unit is responsible for contract administration.
	During the audit period, OCDA recorded contracts totaling an order amount of approximately **$26M**. These contracts were solicited using methods such as Request for Proposals, Sole Sources, Invitations for Bids, and Emergency contracts. Approximately $1.3M (5%) of contracts recorded were solicited using a sole source or emergency procurement method.
	Contract Policy Manual and Procurement Procedures Manual
	The County Contract Policy Manual (CPM) was adopted by the Board of Supervisors on March 27, 2007. It provides general procurement policy and standards that govern the conduct of the County's procurement activities and of personnel engaged in these activities. The 2021 CPM, which was effective July 1, 2021, was used as the criteria for this audit.
	The County Procurement Procedures Manual (PPM) was published by the County Procurement Office on July 1, 2021. The manual establishes rules and procedures related to the management of the procurement process for commodities and services, and is intended to encourage uniform procedures based on current legislation and internal policy. We considered applicable procedures for this audit.
	Purchasing System
	OCDA utilizes an internal requisitioning system, not the County's requisition system, for day-to-day purchasing activities. The common names of these systems have been omitted from this report for information security purposes.

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PURPOSE & AUTHORITY	We performed this audit in accordance with the FY 2022-23 Audit Plan and Risk Assessment approved by the Audit Oversight Committee (AOC) and Board of Supervisors (Board).
PROFESSIONAL STANDARDS	Our audit was conducted in conformance with the International Standards for the Professional Practice of Internal Auditing issued by the International Internal Audit Standards Board.
FOLLOW-UP PROCESS	In accordance with professional standards, the Internal Audit Department has a process to follow-up on its recommendations. A first follow-up audit will generally begin six months after release of the initial report.
	The AOC and Board expect that audit recommendations will typically be implemented within six months or sooner for significant and higher risk issues. A second follow-up audit will generally begin six months after release of the first follow-up audit report, by which time all audit recommendations are expected to be implemented. Any audit recommendations not implemented after the second follow-up audit will be brought to the attention of the AOC at its next scheduled meeting.
	A Follow-Up Audit Report Form is attached and is required to be returned to the Internal Audit Department approximately six months from the date of this report in order to facilitate the follow-up audit process.
MANAGEMENT'S RESPONSIBILITY FOR INTERNAL CONTROL	In accordance with the Auditor-Controller's County Accounting Manual Section S-2 Internal Control Systems: "All County departments shall establish effective internal controls as department management is responsible for internal control. Department management shall also continuously assess and strengthen internal control by evaluating internal control systems and promptly correcting weaknesses when detected." The criteria for evaluating internal control is the Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal Control – Integrated Framework. Our audit enhances and complements, but does not substitute for department management's continuing emphasis on control activities and monitoring of control risks.
INTERNAL CONTROL LIMITATIONS	Because of inherent limitations in any system of internal control, errors or irregularities may nevertheless occur and not be detected. Specific examples of limitations include, but are not limited to, resource constraints, unintentional errors, management override, circumvention by collusion, and poor judgment. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or the degree of compliance with the procedures may deteriorate. Accordingly, our audit would not necessarily disclose all weaknesses in the department's operating procedures, accounting practices, and compliance with County policy.

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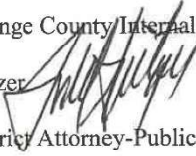| APPENDIX B: REPORT ITEM CLASSIFICATION		
Critical Control Weakness	**Significant Control Weakness**	**Control Finding**
These are audit findings or a combination of audit findings that represent critical exceptions to the audit objective(s) and/or business goals. Such conditions may involve either actual or potential large dollar errors or be of such a nature as to compromise the department's or County's reputation for integrity. Management is expected to address **Critical Control Weaknesses** brought to its attention immediately.	These are audit findings or a combination of audit findings that represent a significant deficiency in the design or operation of internal controls. **Significant Control Weaknesses** require prompt corrective actions.	These are audit findings concerning the effectiveness of internal control, compliance issues, or efficiency issues that require management's corrective action to implement or enhance processes and internal control. **Control Findings** are expected to be addressed within our follow-up process of six months, but no later than twelve months.

APPENDIX C: OCDA MANAGEMENT RESPONSE

MEMO

**OFFICE OF THE DISTRICT ATTORNEY
AND PUBLIC ADMINISTRATOR
TODD SPITZER**

March 29, 2024

TO: Director Aggie Alonso, Orange County Internal Audit Department

FROM: District Attorney Todd Spitzer

SUBJECT: Internal Control Audit: District Attorney-Public Administrator Purchasing &
          Contracts #2213

Attached is the Orange County District Attorney's response to the Internal Control Audit: District
Attorney-Public Administrator Purchasing & Contracts Draft Audit Report and the Management
Representation Letter.

If you have any questions or require additional information, please contact Director of
Administration Matthew Pettit at (657) 401-7555.

c: Keith Bogardus, Chief Assistant District Attorney
      Matthew Pettit, Director of Administration
      Scott Allen, Director of Operations
      Victor Cumberland, Procurement Manager

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Internal Control Audit: District Attorney-Public Administrator Purchasing & Contracts #2213

District Attorney-Public Administrator Response

<u>Finding No. 1:</u>

Emergency Procurement

County policy requires departments to file an Agenda Status Report (ASR) with the Board of Supervisors (Board) for any emergency purchases for services exceeding $200,000 as soon as possible after the emergency.

We reviewed two emergency service procurements to evaluate whether OCDA appropriately had emergency purchases exceeding $200,000 approved by the Board, if applicable. We noted for one (50%) of the two reviewed, OCDA did not appropriately file an ASR and obtain Board approval when the contract and two subsequent increases exceeded $200,000 as required for service contracts. The original procurement totaled $100,000, but OCDA subsequently requested additional increases that in July 2022 resulted in a total final not to exceed amount of $300,000.

This purchase was for electronic discovery software and professional services from September 2021 to September 2023, which the department stated was required for the timely provision of discovery services. Since the service period covered two years, there was sufficient time for the department to initiate the solicitation process to establish an ongoing contract, versus extending the emergency agreement, as well as file an ASR with the Board for approval as required for service agreements exceeding $200,000. Subsequent to our review, OCDA indicated the purchase is actually a hybrid of services and commodities, but should have been recorded as a commodity instead of a service, because the majority of expenses (approximately 66%) were for commodities. Since County policy is silent on Board approval thresholds for commodity purchases, OCDA noted they did not need Board approval for the $300,000 procurement. Nonetheless, OCDA should have carefully evaluated and recorded the proper type of procurement for the emergency purchase.

<u>Recommendation:</u>

OCDA management should:

A. Ensure emergency purchases are recorded under the correct procurement type and obtain Board approval when an emergency procurement exceeds the established threshold.

B. Ensure the standard procurement process is followed to establish a contract if there is an ongoing need for services initially procured as an emergency.

<u>Response:</u>

Concur. OCDA will carefully evaluate procurement types and ensure Board Approval is obtained for future emergency procurements when required by County Policy. When an emergency item transitions into an ongoing need, the standard procurement process will be followed and a contract will be established if appropriate.

<u>Finding No. 2:</u>

Business Continuity Plan

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A Business Continuity Plan has been completed to ensure any possible disruptions to the procurement process are mitigated as much as possible.

Recommendation:

OCDA management ensure a business continuity plan is established and includes written procedures for procurement in the event of an emergency or other disruption.

Response:

The OCDA has completed a business Continuity Plan.

Finding No. 3:

Network Access to Procurement Files

OCDA has transitioned to maintaining electronic procurement folders. Although they restrict access to the shared network files, we noted at least three users who no longer required access retained access. Procurement files include vendor solicitation bid documents, including W-9 forms.

We also noted one physical procurement folder reviewed included an unredacted copy of the vendor's W-9 form, which reveals the Employer Identification Number (EIN). While EINs are public information, they could be considered sensitive and should be safeguarded because they are unique identifiers assigned to business entities and can potentially be used to commit fraud.

Recommendation:

OCDA management ensure:

    A. Network access to procurement files is restricted to only staff with a direct business need.

    B. Sensitive data is redacted from procurement documentation.

Response:

Executive Administration worked with IT to limit the access to procurement files with a direct business need. The information identified as sensitive will be redacted from procurement documentation.

Finding No. 4:

Requisition System

Although the County has implemented an online requisition system, OCDA is still in process of transitioning to it. Currently, OCDA uses an internal requisition system which we noted to have some inefficiencies and limitations. For example, the internal requisition system does not have:

- Automated workflows for the routing of documents. Instead, OCDA staff manually route documents.

- Automated contract expiration reminders. Instead, OCDA manually tracks contract expiration dates.

- Capabilities to generate active user listings and user query capabilities. As a result, OCDA does not perform periodic user access certification reviews.

We also noted that the requisition system does not have a user guide for staff to reference to ensure consistency in the performance of duties. In contrast, the County's online requisition system has automated workflows, contract expiration reminders, user query capabilities, and an established user help guide.

Recommendation:

OCDA management:

A. Ensure the transition to the County's online requisition system is completed.

B. Perform formal, documented user-access certification reviews for appropriateness to ensure access is restricted to individuals with direct business need and access no longer required is disabled.

Response:

OCDA is in the process of transitioning to Expeditor, with an anticipated implementation date of May 1, 2024. OCDA will also conduct regular formal reviews of employee access certifications to ensure that access is up-to-date and restricted to the appropriate individuals.

Finding No. 5:

Bid Timestamp Documentation

County policy requires that vendor solicitation bid/proposal packets be time and date stamped immediately upon receipt. We noted four (57%) of seven solicitations reviewed contained bid/proposal packets that were not time and date stamped upon receipt.

Recommendation:

OCDA management ensure all solicitation bids and proposals received are immediately time and date stamped upon receipt.

Response:

OCDA Procurement is working with Reception to ensure that bids and proposals are time and date stamped immediately upon receipt.

Finding No. 6:

Internal Policies and Procedures

We noted that OCDA processes the hiring of former employees as (sole source) contractors when there is a specialized need for subject matter experts. Although County policy allows this with proper Human Resources approval, OCDA does not have written internal policies and procedures documenting this process. Since the County currently does not have a formal policy regarding the contracting of current or former employees, it is increasingly important for the department to establish a procedure to ensure transparency and consistency.

In addition, OCDA does not have comprehensive internal procedures that include key details, such as the approval and recording of purchases and contract issuance, to ensure the consistency of duties.

Recommendation:

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OCDA management establish written internal policies and procedures that addresses the department's purchasing and contracting process, such as the hiring of former (or current) employees as contractors, purchasing approvals, and contract issuance.

Response:

OCDA is drafting written internal policies and procedures that will ensure transparency and consistency when contracting with current or former employees.