



County Executive Office

Memorandum

531E

March 19, 2026

To: Clerk of the Board of Supervisors

From: Michelle Aguirre, County Executive Officer

Subject: Supplemental Request According to Board Rule 21

Signed by:

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RECEIVED
 2026 MAR 19 PM 2:37
 CLERK OF THE BOARD
 COUNTY OF ORANGE
 BOARD OF SUPERVISORS

The County Executive Office is requesting a Supplemental Agenda Staff Report for the March 24, 2026, Board Hearing.

Agency: Internal Audit Department

Subject: Receive and File the Weaver and Tidwell Forensic Audit of County Contracts Phase One Report

Districts: All Districts

Reason Item is Supplemental: The Weaver and Tidwell Forensic Audit of County Contracts Phase One Report was issued on March 9, 2026 in response to a Board of Supervisors' (Board) directive and therefore this Agenda Staff Report and attachments were finalized after the filing deadline of the Clerk of the Board.

Justification: This item cannot be moved to another date due to the urgency of reporting the Phase One forensic audit results to the Board. Under the terms of the Weaver & Tidwell, L.L.P. contract, the report must be issued and the findings and recommendations presented to the Board as soon as possible after each audit phase is completed, consistent with the timelines set forth in the contract.



Concur: _____
 Doug Chaffee, Chair of the Board of Supervisors

cc: Board of Supervisors
 County Executive Office
 County Counsel



SUPPLEMENTAL AGENDA ITEM AGENDA STAFF REPORT

MEETING DATE: 03/24/26

LEGAL ENTITY TAKING ACTION: Board of Supervisors

BOARD OF SUPERVISORS All Districts

DISTRICT(S):

SUBMITTING AGENCY/DEPARTMENT: Internal Audit Department

DEPARTMENT HEAD REVIEW:

Digitally signed by
Aggie Alonso
Date: 2026.03.19
08:56:39 -07'00'

Department Head Signature

DEPARTMENT CONTACT PERSON(S): Aggie Alonso (714) 834-5442
Jose A. Olivo (714) 834-5509

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SUBJECT: Receive and File the Weaver and Tidwell Forensic Audit of County Contracts Phase One Report

CEO CONCUR	COUNTY COUNSEL REVIEW	CLERK OF THE BOARD
Signed by: 7C8F38F3345C4E4 CEO Signature	No Legal Objection <i>Action</i> County Counsel Signature	Discussion 3 Votes Board Majority

Budgeted: N/A **Current Year Cost:** N/A **Annual Cost:** N/A

Staffing Impact: No **# of Positions:** N/A **Sole Source:** No

Current Fiscal Year Revenue: N/A

Funding Source: N/A **County Audit in last 3 years:** No

Levine Act Review Completed: Yes

Prior Board Action: 11/18/2025 #S27J

RECOMMENDED ACTION(S)

Receive and file the Forensic Audit of County Contracts Phase One Report and related presentation by Weaver and Tidwell, L.L.P.

SUMMARY:

Receive and file the Weaver and Tidwell Forensic Audit of County Contracts Phase One Report and related presentation covering the top 145 contracts included in the audit scope.

BACKGROUND INFORMATION:

On November 18, 2025, the Board of Supervisors (Board) approved a contract with Weaver and Tidwell, L.L.P. (Weaver) to conduct a forensic audit of all contracts established between January 2019 and August 2024, including, but not limited to, contracts within the County Executive Office, Health Care Agency, OC Community Resources and the Social Services Agency. The audit scope included the review for compliance with the Contract Policy Manual and all applicable procurement-related statutes, and prioritized the review of Human Services and Sole Source contracts funded by the American Rescue Plan Act (ARPA), Coronavirus Aid, Relief, and Economic Security (CARES) Act, Mental Health Services Act (MHSA), and the General Fund. The audit was not to interfere with any of the ongoing investigations or litigation against former Supervisor Andrew Do or any of the parties involved. The audit would be conducted in four phases, and Weaver would present their findings and recommendations publicly at a Board meeting at the conclusion of each phase.

Weaver issued their Forensic Audit of County Contracts Phase One Report on March 9, 2026 (Attachment A), which reviewed the top 145 contracts totaling over \$486 million out of the 2,552 contracts totaling approximately \$4.3 billion included in the audit scope. Weaver stands ready to present the Forensic Audit of County Contracts Phase One Report results to the Board as required by the contract.

FINANCIAL IMPACT:

N/A

STAFFING IMPACT:

N/A

ATTACHMENT(S):

Attachment A –Weaver and Tidwell Forensic Audit of County Contracts Phase One Report