



COMMUNITY SERVICES
COMMUNITY DEVELOPMENT BLOCK GRANT

REPORT No. 2019-02

Presented To
The Board of County Commissioners
Mounir Bouyounes, County Administrator

March 27, 2019

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REPORT ABBREVIATIONS AND TERMS

| | |
|--|-------------------------|
| Application and Certificate for Payment G702-1992 | Certificate for Payment |
| Code of Federal Regulations | CFR |
| Community Development Block Grant | CDBG |
| Community Services Department | Department |
| Construction Manager | CM |
| Davis Bacon Prevailing Wages | Davis Bacon |
| Director of Community Services Department During the Audit Review | Director |
| Excel Spreadsheet | Spreadsheet |
| Finance Plus | FP |
| Fiscal Year | FY |
| Integrated Disbursement and Information System | IDIS |
| Marion County Board of County Commissioners | BCC |
| Marion County Board of County Commissioners Procurement Policies and Procedures Manual | Procurement Manual |
| Marion County Clerk of the Circuit Court and Comptroller's Finance Department | Finance |
| Policies and Procedures | P&P |
| Senior County Attorney | Sr. Attorney |
| State Housing Initiatives Partnership | SHIP |
| US Department of Housing and Urban Development | HUD |

EXECUTIVE SUMMARY

Pursuant to a request from the County Administration, Internal Audit conducted an operational audit of the Community Services Department (Department).

Prior to the commencement of the audit in March 2017, the predecessor retired on December 23, 2016, and the director in place during the audit review (Director) was hired on January 30, 2017. The scope of the audit covered activities under the direction of both directors.

Overall, we concluded that the Department lacked adequate internal controls to achieve operational, reporting, and compliance objectives as issued by the Internal Control Integrated Framework issued by the Committee of Sponsoring Organizations (COSO).

Through interviews with the staff, we found that under the former director the staff was not adequately trained to understand the functions of the Department or provided with appropriate access to software to perform assigned tasks. When the next Director started employment, she provided staff with appropriate access to software and software training.

We found that the Department needs a better project management process and departmental policies and procedures (P&P) to document departmental processes and prevent errors. We were not able to easily trace project activities or verify compliance with certain US Department of Housing and Urban Development (HUD) and Marion County Board of County Commissioners Procurement Policies and Procedures Manual (Procurement Manual) because of the lack of project documentation. We also identified inaccuracies of financial reporting to the granting agency.

It is the responsibility of a department director to provide management oversight for the operations of a department. The Director should create the departmental P&P and ensure that the Department staff understands and is knowledgeable of the approved departmental P&P. The recommendations of this audit will assist the Director in implementing processes for the operations of the Department (see Table 1).

Throughout the audit, we communicated our concerns and findings with the Director. The Director agreed with our determination of the lack of adequate internal controls in and its risk to the Department and has been working on improving the departmental operations including a plan to create and implement the Department specific P&P.

It is important to emphasize that this audit does not guarantee that all areas for improvement were noted. Our audit focus was not on the amount of financial errors which we found based on our testing, but rather on the adequacy of the internal controls. Noncompliance or irregularities not included in this report could exist because this audit did not include a review of all records and actions of the Department.

**Table 1
Overview of Opportunities for Improvement**

| # | Observation Summary | Individual Recommendation | Management Response |
|---|---|--|---------------------|
| 1 | The Department Should Improve the Project Management Process | <ul style="list-style-type: none"> • The Department management should create and implement P&P specific for the department's operations for better documentation and a central project management system. • The Department management should verify the project folder contains the appropriate documentation and the checklists are complete after each phase (e.g. bidding, pre-construction, construction, etc.) of the project. • The Director should send the appropriate staff to training(s) to develop an understanding of the federal grants, project management, and construction process. | Concur |
| 2 | The Department Should Improve the Financial Management Process | <ul style="list-style-type: none"> • The Department management should create written procedures for recording of transactions and periodic reconciliation of financial records. • The Department management should provide oversight and perform or designate a staff member to perform periodic reconciliations of financial records. • The Department management should implement a financial tracking process that delivers accurate and reliable financial reports. (Update-Internal Audit provided a financial tracking spreadsheet template to assist the Department) • The Department should use a unique identifier and project accounting throughout the financial tracking process to create consistency in financial tracking. • The Department should coordinate with Marion County Clerk of the Circuit Court and Comptroller's Finance Department (Finance) and Procurement Services staff and create understanding that all state and federal funding expenditures charged to Grants & Aids are coded with a unique project identifier before approving for payment. | Concur |
| 3 | The Department Should Ensure a Contract is Active Before Expending Project Funds | <ul style="list-style-type: none"> • The Director should ensure that staff receives training on and complies with Code of Federal Regulations (CFR) 24: Housing and Urban Development Part 570-Community Development Block Grant. • The Marion County Board of County Commissioners (BCC) should repay the CDBG account \$350 from the General Fund. | Concur |
| 4 | Accuracy of Costs Provided by Third Parties Should be Verified | <ul style="list-style-type: none"> • The County Administration should establish a process and assign either the Department, Facilities Management, or Procurement Services as the responsible department to verify and recalculate all figures to prevent and detect arithmetical errors submitted by third parties in the future. | Concur |
| 5 | Subcontractors' Workers Should be Paid in Accordance with Appropriate Davis Bacon Prevailing Wage | <ul style="list-style-type: none"> • The Department should create a process to verify the Davis Bacon prevailing wages (Davis Bacon) in effect on the award date. Davis Bacon Act ensures that construction workers on federally funded construction projects are not underpaid and sets basis for contractors and subcontractors. | Concur |
| 6 | The Director Should Follow the Procurement Manual | <ul style="list-style-type: none"> • The Department management should be up-to-date on the Procurement Manual and ensure staff is adequately trained and knowledgeable of the Procurement Manual. | Concur |

BACKGROUND

The Department is responsible for administering various federal grants, a state grant, and locally funded assistance programs. Through these programs, the Department strives to improve the quality of life for Marion County by serving low-income families and providing grant assistance to non-profits.

The BCC receives federal funding through HUD. The allowable funding for the following programs is determined by a formula basis, and each program has criteria that must be followed by grantee and subgrantee, which are the BCC and a Marion County non-profit or citizen receiving the grant assistance, respectively.

- CDBG
 - Provide the opportunity to obtain and sustain safe and affordable housing to citizens who cannot do so on their own
- HOME Investment Partnership Program
 - Provide the opportunity to obtain and sustain safe and affordable housing to citizens who cannot do so on their own
- Emergency Solutions Grant Program
 - Provide assistance to homeless and special needs populations by providing long-term housing assistance
- Neighborhood Stabilization Program 1&3
 - Provide the opportunity to stabilize neighborhoods through the purchase, rehabilitation, and resell of foreclosed or abandoned homes

State Housing Initiatives Partnership (SHIP) is state funded and administered by the Florida Housing Finance Corporation to provide affordable construction of or purchase of a home to citizens who qualify.

The following are locally funded programs:

- Unclaimed Bodies
 - A state mandated program that is governed by Florida Statute that requires the BCC makes a reasonable effort to identify unclaimed bodies and contact relatives then arrange proper disposition as necessary
- Healthcare Responsibility Act
 - A state mandated program that is governed by Florida Statute that allows out-of-county participating hospitals to get reimbursed, by the BCC, for the

services of emergency care or pre-approved non-emergency care of an indigent Marion County resident

- WeCare
 - Designed to ensure that Marion County residents who are deemed indigent and do not have medical insurance receive specialty medical care that is needed from participating specialty physicians within Marion County
- Low Income Non-Ad Valorem Assistance
 - Subsidized by the BCC for certain non-ad valorem tax assessments, such as fire, solid waste disposal, and/or clean water for Marion County citizens who meet the low income qualifying criteria

OBJECTIVE AND SCOPE

The objective of the audit was to determine if there were adequate internal controls for departmental operations, accuracy of reporting for federal and state grant funds, and reasonable assurance that grant requirements, laws, and regulations are being adhered to throughout the grant process.

The scope of the audit was Fiscal Year (FY) 2017. We chose the CDBG program for testing due to the amount of financial activity during the audit scope (see Table 2).

| Table 2 | |
|--|----------------------------------|
| FY 2017 Actual Expenditures for Federal Grant Funding by the Department | |
| Federal Program | Total FY 2017 Expenditure |
| Community Development Block Grant | \$ 1,433,700 |
| HOME Investment Partnership Program | \$ 792,928 |
| Emergency Grant Solutions Program | \$ 144,115 |
| Neighborhood Stabilization Program | \$ 164,683 |

We randomly selected two active CDBG projects (see Table 3) during the scope. To perform adequate analyses and testing, we reviewed all activities of the projects from the commencement to closing regardless of the FY.

| Table 3 | |
|--|-------------------------------|
| Projects Reviewed | |
| CDBG Subgrantee Type | Total Paid for Project |
| Non-Profit Renovation to Aid Low-Income Citizens | \$ 376,136.17 |
| Low Income Citizen Home Repair | \$ 10,300.00 |

During the planning phase of the audit, we learned that the Florida Housing Finance Corporation was conducting an audit of the SHIP funding to the BCC. To avoid duplication of efforts, we decided to remove the SHIP program from our audit scope. We will include the Florida Housing Finance Corporation observations in the follow-up audit of the Department.

We also excluded the locally funded programs from our scope because of relatively small financial activity compared to the federal funding.

OPPORTUNITIES FOR IMPROVEMENTS

Observation 1 – The Department Should Improve the Project Management Process

The previous director had created many P&P which were neither comprehensive, enforced, or communicated to the staff and did not provide staff with the appropriate training of services the Department offered. The Department staff was directed to work individually and not collaboratively to create a functioning central management system for each project.

Throughout the audit, we conducted multiple interviews, follow-ups, and site visits with the Department staff for unanswered questions or missing documentation for which we were provided with contradicting information or documentation throughout the audit.

The Department created a project folder for each project that includes a checklist of documents the project folder should contain. When we asked for a specific subgrantee project folder, the designated project folder was disorganized and did not have complete supporting documentation. We noted the following:

- documentation for an unrelated project in the project folder;
- duplicates, superseded, incomplete, and missing documentation;
- project checklist was incomplete
- subfolders did not contain correct documents; and
- there were multiple folders located at various staff's desks, instead of having a centralized location for all project documentation.

The Construction Manager (CM) should request reimbursement for the cost by using standard forms provided by the American Institute of Architects (AIA). The forms are (1) AIA Document Application and Certificate for Payment G702-1992 (Certificate for Payment) and (2) Continuation Sheet G703–1992. When completed properly, the forms ensure that there is adequate information such as:

- the architect's approval signature of the status of completion;
- the status of the contract sum to date;
- the total dollar amount of the work completed and material stored to date;
- the amount of retainage (if any);
- a summary of change orders;
- the total of previous payments; and
- the amount of current payment requested.

We reviewed the payment requests for the cost of the project and noted the following:

- the first payment request was submitted on an invoice, not a Certificate for Payment and the required retainage was not held from the payment;
- of the five payment requests, there was no backup documentation to evaluate the reasonableness of the amount requested;
- the architect of the project did not certify three of the four Certificate for Payment for the work completed by the CM;
- the change order summary on three of the four Certificate for Payment did not reflect the previous and current change orders correctly; and
- the two owner and six contractor contingency change orders for the project did not contain adequate backup documentation to justify the increase/decrease in project costs.

Documentation is crucial for successful management of the CDBG funded projects and is a necessary part of an effective internal control system. Proper project management ensures that the grantee maintains files and records that provide evidence that the project was conducted in compliance with applicable laws, regulations, and P&P.

- 24 CFR 84.51 states, “(a) [Grantees] are responsible for managing and monitoring each project, program, subaward, function or activity supported by the award.”
- 24 CFR 570.501 states, “The [grantee] is responsible for ensuring that CDBG funds are used in accordance with all program requirements. The use of designated public agencies, [subgrantee], or contractors does not relieve the [grantee] of this responsibility...”
- 24 CFR 570.506 states, “Grantees shall maintain evidence to support how the CDBG funds provided to such entities are expended. Such documentation must include, to the extent applicable, invoices, schedules containing comparisons of budgeted amounts and actual expenditures, construction progress schedules signed by appropriate parties (e.g., general contractor and/or a project architect), and/or other documentation appropriate to the nature of the activity.”

Noncompliance will be more difficult to resolve if records are missing or erroneous and is likely to lead to monitoring or audit findings. Noncompliance could result in de-obligation, reduction of funding, or other penalties.

We Recommend:

- the Department management create and implement P&P specific for the department's operations for better documentation and a central project management system;

- the Department management verify the project folder contains the appropriate documentation and the checklists are complete after each phase (e.g. bidding, pre-construction, construction, etc.) of the project; and
- the Director send the appropriate staff to training(s) to develop an understanding of the federal grants, project management, and construction process.

Management Response: County Administration concurs with this recommendation.

Community Services (Department) is currently drafting policy and procedures to ensure adequate documentation is obtained, completed properly, and central project management system implemented. As of 2017, the Director re-organized the Department by re-classing job descriptions, which included specific staff assigned to monitor projects and files during various phases of a project to ensure compliance with local, federal, and state requirements. Projects are tracked in a fiscal tracking spreadsheet recently created that allows for current expenditure tracking and reconciled with the project contract, federal/state, and County finance records. In addition, the Director has authorized appropriate staff to attend a variety of trainings, coordinates cross training, and has contracted with a HUD certified technical assistance provider to assist the Department with ensuring federal requirements are being met.

Observation 2 – The Department Should Improve the Financial Management Process

We could not determine the accurate project cost, and there were reporting errors of project expenditures in the Integrated Disbursement and Information System (IDIS), a Federal grant reporting system.

The Department did not utilize a unique project identifier for each project in Finance Plus (FP) or other project financial tracking tools to accurately track project expenditures. Finance creates project codes at the request of the BCC departments. It is the responsibility of the Department to assign a project code to each eligible transaction.

The Department used an Excel spreadsheet (Spreadsheet) to supplement FP; however, we could not rely on the Spreadsheet to determine the accurate project costs because data entry methods were inconsistent.

We traced the invoices found in the project folder to transactions in FP, the Spreadsheet, and IDIS. The invoices in the folder were posted in FP but did not reconcile to the Spreadsheet or IDIS.

| Table 4 Non-Profit Renovation Project Expenditure Totals | | |
|---|--------------|---|
| | | Difference Compared to the Invoice Total |
| Invoice Total in Project Folder | \$376,136.17 | N/A |
| IDIS | \$382,836.17 | (6,700.00) |
| Spreadsheet | \$375,896.17 | 240.00 |

We noted the following discrepancies:

- One invoice was incorrectly coded and posted to the account number 53410-Contractual Services instead of 583220-Grants & Aids - CDBG.
- We could not reconcile transactions in IDIS to FP reports although assigned personnel in the Department attached the FP reports as its supporting documentation for the IDIS posting. Transactions from the previous month should be posted to IDIS at the beginning of the following month.
- Descriptions in the Spreadsheet to identify project expenditures were not consistent. Some expenditures had no indication of project.
- There was a \$6,700 discrepancy between the invoices in the project file and postings in IDIS. The \$6,700 discrepancy was a result of:
 - a \$60 invoice not posted to IDIS;
 - a deduction of \$240 not supported by documentation from IDIS;
 - an invoice for \$7,000 for a different project incorrectly posted to the project in IDIS.

- There was a \$240 discrepancy between the invoices in the project folder and the Spreadsheet. It was a result of four \$60 invoices not posted to the Spreadsheet.

HUD requires reliable, comprehensive information regarding program performance to ensure accountability for each activity expenditure. Grantees are required to have accounting records that sufficiently identify the source and application of the CDBG funds provided to them.

We recommend:

- the Department management create written procedures for recording of transactions and periodic reconciliation of financial records;
- the Department management provide oversight and perform or designate a staff member to perform periodic reconciliations of financial records;
- the Department management implement a financial tracking process that delivers accurate and reliable financial reports (Update-Internal Audit provided a financial tracking spreadsheet template to assist the Department);
- the use of a unique identifier and project accounting throughout the financial tracking process to create consistency in financial tracking; and
- the Department coordinate with Finance and Procurement Services staff and create understanding that all state and federal funding expenditures charged to Grants & Aids are coded with a unique project identifier before approving for payment.

Management Response: County Administration concurs with this recommendation.

The Department is currently drafting policy and procedures to ensure adequate documentation is obtained, completed properly, and central project management system implemented. As of 2017, the Director re-organized the Department by re-classing job descriptions, which included specific staff assigned to monitor projects and files during various phases of a project to ensure compliance with local, federal, and state requirements. Projects are tracked in a fiscal tracking spreadsheet recently created that allows for current expenditure tracking and reconciled with the project contract, federal/state, and County finance records. In addition, the Director has authorized appropriate staff to attend a variety of trainings, coordinates cross training , and has contracted with a HUD certified technical assistance provider to assist the Department with ensuring federal requirements are being met.

Observation 3 – The Department Should Ensure a Contract is Active Before Expending Project Funds

The following storage fees were paid with the CDBG funding prior to the commencement of the agreement:

| Table 5 | |
|--|-----------------------|
| Expenditures Before Contract Approved | |
| Invoice Date | Invoice Amount |
| 2/9/2016 | \$170.00 |
| 3/8/2016 | \$60.00 |
| 4/8/2016 | \$60.00 |
| 5/8/2016 | \$60.00 |
| Total | \$350.00 |

The storage container was a recurring monthly charge that continued throughout the renovations for the project.

When an application is approved for a subgrantee to receive the CDBG funding, an agreement is entered between the BCC and the subgrantee before pre-construction work commences. On May 17, 2016, the BCC and a non-profit entered into an agreement for the non-profit to receive CDBG funding.

24 CFR 570.503 states, “Before disbursing any CDBG funds to a [subgrantee], the [grantee] shall sign a written agreement with the [subgrantee].”

2 CFR 200.458 states, “Pre-award costs are those incurred prior to the effective date of the Federal award... Such costs are allowable only to the extent that they would have been allowable if incurred after the date of the Federal award and only with the written approval of the Federal awarding agency.”

It was asserted that the payments for the storage container had been made at the direction of the previous director. The Department did not comply with the CFR regarding disbursement of CDBG funding.

We Recommend:

- the Director ensure that staff receives training on and complies with CFR 24: Housing and Urban Development Part 570-CDBG; and
- the BCC repay the CDBG account \$350 from the General Fund.

Management Response: County Administration concurs with this recommendation. Funding should not be, and not the current practice by the Department to expend funds until contracts are approved and executed by the BCC. The Director has sent staff to HUD and State training sessions. In addition, HUD technical assistance will be providing training onsite to the entire Department, which will cover 24 CFR part 570 during fiscal year 2018-19. The Department shall immediately coordinate with HUD to reimburse \$350.00 from the General Fund in regards to the Shepherds Lighthouse project.

Observation 4 – Accuracy of Costs Provided by Third Parties Should be Verified

There were inconsistencies between a stated CM fee percentage and the actual CM fee cost calculated. The Project Cost Evaluation section of the Agreement between the BCC and the CM showed a stated CM fee as 9%, but it was calculated at 9.89% (See Figure 1).

Figure 1. Excerpt from the Project Cost Evaluation¹

| | "Left Column" | "Right Column" |
|------------------------------|---------------|----------------------|
| Net Cost Subtotal | | 271,394.91 |
| Overhead | 0% | <u>0.00</u> |
| Subtotal w/ Overhead | | 271,394.91 |
| CM Fee | 9% | <u>26,841.25</u> |
| Subtotal | | 298,236.16 |
| Contingency | 10% | <u>29,823.62</u> |
| Subtotal | | 328,059.78 |
| Payment and Performance Bond | 3% | <u>9,841.79</u> |
| Total | | <u>\$ 337,901.57</u> |

Note: This figure represents 9.89% of the cost subject to CM Fee

When the project cost evaluation was received from the CM, the Department, Facilities Management, and Procurement Services did not verify the figures provided by the CM, which resulted in the BCC explicitly approving the total project cost of \$337,901.57 including a CM fee of 9.89%. The difference in the CM fee was \$2,055.71 (see Table 6).

| | 9% CM Fee | 9.89% CM Fee | Difference |
|---------------------------------------|--------------|--------------|-------------------|
| Project Cost Subject to CM Fee | \$271,394.91 | \$271,394.91 | |
| CM Fee | \$24,785.54 | \$26,841.25 | \$2,055.71 |

We consulted the Senior County Attorney (Sr. Attorney) for a possible recourse for the BCC as it had appeared to be an overpayment by the BCC based on the stated 9% and that the eight change orders for the project indicated that the intended CM fee percentage was 9%.

We received the following response from the Sr. Attorney:

The Sr. Attorney considered whether there was potential relief available to the County for any possible overpayment in law due to ambiguity in the Project Amendment dated March 8, 2017 (PA) or potential relief in equity due to mutual mistake. As to ambiguity, the Sr. Attorney found no ambiguity in the PA permitting relief in law and advised that should the County attempt to claim ambiguity, the language in the PA would be interpreted in a light less favorable

¹ The captions "Left Column" "Right Column" and "Note: This figure..." were added by Internal Audit for descriptions. Please refer to the Sr. Attorney's response for "Left Column" and "Right Column."

to the County as it authored the document. As to mutual mistake, the Sr. Attorney considered that the tabulation of figures was made on the PA in two columns. The Internal Audit has placed its focus on an error being made in the right column that may have resulted in an overpayment to the CM. The Sr. Attorney advised that the CM could make an argument that the error was in fact made in the left column and may have resulted in an underpayment to the CM. Therefore, while the County in equity could seek reformation of the PA, doing so would open the County to potential liability for underpayment to the CM.

There appears to be no clear recourse for the BCC; however, this inconsistency was preventable if someone in the BCC recalculated the Project Contract Evaluation before finalizing it.

We recommend:

The County Administration establish a process and assign either the Department, Facilities Management, or Procurement Services as the responsible department to verify and recalculate all figures to prevent and detect arithmetical errors submitted by third parties in the future.

Management Response: County Administration concurs with this recommendation.

The Director has immediately taken measures to revise and implement the process to review, calculate and monitor the project costs.

As recommended, County Administration will assign Community Services as the responsible department to verify and recalculate costs of major projects.

Observation 5 - Subcontractors' Workers Should be Paid in Accordance with Appropriate Davis Bacon

The BCC awarded the CM the Agreement on February 21, 2017. On February 3, 2017, the Department of Labor released updated Davis Bacon. The Davis Bacon rates shall be locked-in at the contract award date or the construction start date, whichever occurs first. The Department did not update the records at the contract award date for this project, and there were employees of subcontractors who were not paid according to the Davis Bacon requirements.

Forty-six percent of employees reviewed were underpaid for at least one pay period. Out of the 37 employees, 15 were underpaid, two were paid according to the Davis Bacon wages for some pay periods but underpaid for others, and one was exempt from the Davis Bacon. The remaining 19 were paid either equal to or above the Davis Bacon.

According to the HUD:

- “Under the labor laws, the prime or general contractor is responsible for full compliance with applicable requirements, including all employers/subcontractors on the project. The CDBG grantee is responsible for the administration and enforcement of the requirements to ensure compliance.”
- “The Davis-Bacon Act... is triggered when construction work over \$2,000 is financed in whole or in part with CDBG funds. It requires that workers receive no less than the prevailing wages for similar work in the same area.”

We Recommend:

The Department create a process to verify the Davis Bacon wages in effect on the award date.

Management Response: County Administration concurs with this recommendation.

Processes have already been implemented to ensure that Davis Bacon is correctly advertised per project and the Construction Coordinator and Compliance Monitor, review wages of each trade. Wage rates are provided to the Contractor after the contract has been executed and the notice to proceed has been given. A meeting is held with the Contractor providing them with the current wage rates, a checklist and rules required to maintain compliance. The Construction Coordinator interviews all trades associated with the project. Invoices are not paid to the contractor until all wage determination sheets have been provided and are accurate.

Observation 6 – The Director Should Follow the Procurement Manual

We reviewed change order forms for two subgrantees and noted the following:

- an owner contingency change order did not have a corresponding change order form; and
- the Housing Grant Manager signed the change order forms instead of the Director.

The management is responsible for ensuring that the Procurement Manual is followed. The Procurement Manual states:

- “Any change order must be submitted in writing to the Procurement Services Department on a County change order form.”
- “The Department Director and Project Manager will sign the [change order] form...”

The Director was not compliant with the Procurement Manual because the Director believed delegation of the signing authority to designated staff for change orders was allowed.

We Recommend:

The Department management to be up-to-date on the Procurement Manual and ensure staff is adequately trained and knowledgeable of the Procurement Manual.

Management Response: County Administration concurs with this recommendation.

County Administration concurs with the recommendation. A meeting was held with procurement, finance and community services’ staff to understand the processes for both departments to ensure all requirements are being met. Departmental policies and procedures will be put in place to ensure that staff stays up to date on finance and procurement policy.

REPORT DISTRIBUTION LIST

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