



INTERNAL AUDIT DEPARTMENT

Audit No. 2425

July 3, 2025

To: Chair Doug Chaffee, Supervisor, 4th District
Vice Chair Katrina Foley, Supervisor, 5th District
Supervisor Janet Nguyen, 1st District
Supervisor Vicente Sarmiento, 2nd District
Supervisor Donald P. Wagner, 3rd District

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

Subject: Risk Assessment and Review of All Orange County American Rescue Plan Act
Funded Contracts and Expenditures (September 24, 2024, Board Agenda Item
S37E) – Second and Final Phase

On September 24, 2024, the Board of Supervisors (Board) approved a four-part motion, as part of agenda item 37-E related to contract oversight reform. The first part of the motion directs the Internal Audit Department to conduct a risk assessment of all County of Orange (County) American Rescue Plan Act (ARPA) funded contracts within 90 days to ensure all contract audit and monitoring requirements are being met within all County departments. On December 16, 2024, we requested an extension from the Board to fully address the intent of the motion and indicated we would review all ARPA funded contracts and expenditures in phases. We issued our first phase report on February 5, 2025.

We have completed the second and final phase of our ARPA review, which covered 285 expenditures to outside entities, totaling \$42.6 million. See chart below for the total coverage of ARPA expenditures over the two audit phases.

ARPA Expenditure Type (Dollar amounts shown are in millions)	First Phase		Second Phase		Grand Total ¹	
	Count	\$ Amount	Count	\$ Amount	Count	\$ Amount
Contracts	31	\$27.9	169	26.4	200	\$54.3
Beneficiary Agreements/MOU	17	\$53.5	86	13.8	103	\$67.3
Gift Cards	5	\$0.9	26	1.5	31	\$2.4
Other Expenditures	5	\$121.1	4	0.9	9	\$122.0
Total	58	\$203.4	285	\$42.6	343	\$246.0

¹ We excluded \$8.2 million in payments that were implicated as part of the misconduct involving the former Supervisor Andrew Do. We also excluded 405 expenditures of \$50,000 and under, totaling \$6.2 million, that we evaluated at a high level, as noted in the ARPA Review Summary section below.

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For the 285 expenditures reviewed during the second phase, we noted the County complied with all federal subrecipient monitoring and beneficiary rules. In addition, for the 169 contracts reviewed, the County had adequate monitoring to reasonably assure services were being provided and/or funds were being spent properly, in accordance with each contract. However, of the 26 expenditures totaling approximately \$1.5 million that the County used to purchase gift cards under the meal gap program, one expenditure could not be fully supported. Specifically, for this one expenditure totaling \$12,920, documentation supported the purchase and transfer of \$12,920 in gift cards to non-profits. However, the County could only support the distribution of \$3,420 in gifts cards to eligible recipients and could not provide logs or other documentation to support that the remaining \$9,500 in gift cards were distributed as intended. This gift card expenditure is within the scope of the forensic audit directed by the Board at their December 3, 2024 meeting under Item 37, and we have assigned a priority ranking for the forensic auditor's further review.

The observations from our second phase review did not result in any additional recommendations, and the recommendations from our first phase continue to apply (Attachment B). For example, the County Executive Office (CEO) should consider contract monitoring enhancements in the Subrecipient Monitoring Policy, establish formal oversight requirements for beneficiary agreements, and evaluate the enhancement of their eProcurement solution or leverage the County's new Enterprise Resource Planning system to ensure the County has a robust contract management system.

See the first phase report issued on February 5, 2025 for details on our recommendations and County department responses, as well as additional information including background, objectives, scope, and methodology. Details of our second phase results immediately follow this letter.

We appreciate the courtesy extended to us by County department personnel during our assessment, including the CEO, Health Care Agency, OC Community Resources, and Auditor-Controller. If you have any questions regarding our audit, please contact me at (714) 834-5442 or Deputy Director Jose Olivo at (714) 834-5509.

Attachments

Other recipients of this report:

- Members, Audit Oversight Committee
- County Executive Office Distribution
- Health Care Agency Distribution
- OC Community Resources Distribution
- Auditor-Controller Distribution
- County Counsel Distribution
- Foreperson, Grand Jury
- Robin Stieler, Clerk of the Board of Supervisors
- Eide Bailly LLP, County External Auditor

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ARPA REVIEW SUMMARY

Review of American Rescue Plan Act (ARPA) Expenditures

We reviewed ARPA funded expenditures to determine whether County departments were meeting contract audit and monitoring requirements. The first and second phase of our review covered 343 ARPA funded contracts and payments totaling \$246 million.

For the first phase, we reviewed 58 expenditures, totaling \$203.4 million, as noted in Chart 1 below, and issued a report on the results of our review on February 5, 2025.

Chart 1

ARPA Expenditures Reviewed in First Phase

ARPA Expenditure Type	Count	Total Value (in millions)	Observation No. (First Phase Report)
Contracts	31	\$27.9	1
Beneficiary Agreements (includes 1 Memoranda of Understanding)	17	\$53.5	2
Gift Cards	5	\$0.9	3
Other Expenditures	5	\$121.1	4
Totals	58	\$203.4	

For the second phase, we reviewed 285 expenditures, totaling \$42.6 million, as noted in Chart 2 below. We reported results of our review in Observations No. 1 – 4 of this report.

Chart 2

ARPA Expenditures Reviewed in Second Phase

ARPA Expenditure Type	Count	Total Value (in millions)	Observation No. (Second Phase Report)
Contracts	169	\$26.4	1
Beneficiary Agreements	86	\$13.8	2
Gift Cards	26	\$1.5	3
Other Expenditures	4	\$0.9	4
Totals	285	\$42.6	



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ARPA Expenditure Exclusions

The \$246 million in expenditures that we reviewed excluded four payments on two ARPA funded contracts (i.e., Viet America Society and Hand to Hand Relief Organization), totaling \$8.2 million, that were implicated as part of the misconduct involving the former District 1 Supervisor, Andrew Do.

The \$246 million also excluded approximately \$6.2 million in ARPA expenditures for contracts and direct payments of \$50,000 and under. We obtained claim information for these expenditures from County departments and after researching each claim, we identified an additional 405 expenditures. Due to the significant number of additional expenditures, we performed a limited review and found a relatively lower level of risk due to the expenditures' purpose and lower individual dollar amounts. Specifically, we noted that approximately:

- \$5.1 million (82%) were internal County expenses allowed under ARPA and did not align with the intent of the motion to review contracts and payments to outside entities. This included:
 - \$3.9 million for 13 workers' compensation payments;
 - \$711,000 for 86 departmental expenses, such as staff mileage reimbursements in support of COVID-19 related activity, utility billings, and facility charges; and
 - \$447,000 for 154 employee safety and telecommuting expenses, such as communication equipment, software licenses, office supplies, plexiglass barriers, gloves, masks, and disinfectants.
- \$1.1 million (18%) included 152 expenses for various services, such as janitorial, consulting, temporary help, and translation services; district discretionary payments, leases, and office furniture.

While we did not review each of the 405 expenditures in detail, all ARPA funded contracts and payments to outside entities are part of the forensic audit directed by the Board of Supervisors (Board) at their December 3, 2024 meeting under Item 37. We assessed the risk and assigned a priority ranking to each of these contracts and payments for the forensic auditor to review.

OBSERVATION No. 1 Contract Monitoring

Of the 285 expenditures we reviewed, 169 totaling approximately \$26.4 million were purchases under contracts, including one-time grant agreements, established with ARPA funds that the County received under the State and Local Fiscal Recovery Funds' Revenue Replacement category. The County contracted with entities, such as cities, non-profits, and vendors, for various human services, other



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professional services, commodities, leases, construction-related projects, and Board-discretionary programs, such as economic support for small businesses/nonprofits and meal gap.

We noted that all 169 contract expenditures reviewed had adequate documentation and monitoring to reasonably ensure services were being provided and/or funds were being spent properly. Departments maintained proper documentation to support staff's monitoring activities, including compliance monitoring review reports, program evaluations, virtual site visit reports, provider meeting minutes, documented reviews and approvals of valid invoices prior to payment, and certified progress/expense reports, negative economic impact statements, and performance reports they obtained from recipients, as applicable. In addition, one department utilized a third-party Certified Public Accounting (CPA) firm to perform annual fiscal monitoring.

See Attachment A for a list of the contracts reviewed.

OBSERVATION NO. 2 Beneficiary Agreements

Eighty-six of the ARPA expenditures we reviewed, totaling \$13.8 million, were one-time payments on 84 beneficiary agreements. The County provided ARPA funds to entities, such as cities and other non-profits, to respond to the negative economic impact of the COVID-19 emergency and established agreements with these entities for the proper use of funds. We noted federal monitoring requirements did not apply to these agreements, and the County also did not have formal policies that require oversight (e.g., Contract Policy Manual requirements). As a result, the County complied with federal and County oversight rules for all 84 agreements reviewed.

Despite the lack of federal and formal County oversight requirements, we noted the County had practices to help ensure entities used funds properly. For example, in all 84 agreements we reviewed, departments included descriptions on the proper use of funds, and clauses for records maintenance and inspection that required entities to retain relevant records and allow the County to examine them or require the entity to provide supporting documentation to substantiate expenses. In addition, we noted instances where the County inquired with beneficiaries on their progress and use of awarded funds.

We also noted instances where the County established beneficiary agreements with entities they previously treated as subrecipient agreements, which typically had an additional requirement for recipients to report on expenditures. However, we determined that the change in the County's practice appeared reasonable since the U.S. Department of the Treasury continued to update their guidelines to provide clarity and flexibility on the proper use of ARPA funds.

See Attachment A for a list of the beneficiary agreements reviewed.



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OBSERVATION No. 3 Gift Card Expenditures

Twenty-six of the ARPA expenditures we reviewed, totaling approximately \$1.5 million, included purchases of gift cards under the meal gap program as directed by Board offices. Some of the funds were also used to purchase and distribute meals, and a small portion for pet supplies under a different Board-discretionary program. Eighteen of these expenditures, totaling approximately \$1.3 million, were contracted to outside entities for gift card or meal distribution, and the remaining \$247,475 were processed by County staff. We evaluated whether departments appropriately monitored to ensure funds were used properly and that gift cards and meals were distributed according to each contract.

We noted that for all 18 contracted expenditures, the departments had adequate documentation to account for all gift cards and support \$1.3 million in expenditures. Specifically, the responsible department obtained progress and/or final reports from the entity, certifying that program participants/recipients met eligibility requirements, the amount of eligible expenses paid, and the number of gift cards and meals distributed. The department also performed additional monitoring, such as compliance monitoring desk reviews and fiscal monitoring through a third-party CPA firm for five of those contracts.

For the remaining eight expenditures totaling \$247,475 that County staff processed:

- Seven expenditures totaling \$234,555 had adequate documentation to support the purchase and distribution of gift cards. Specifically, departments provided purchase requisitions, receipts, transfer of accountability forms when gift cards were transferred between offices, and logs that included a gift card inventory to support the purchase. They also maintained logs to support the distribution of gift cards, which included information such as distribution dates and recipient information.
- One expenditure totaling \$12,920 at the OC Community Resources (OCCR) had documentation to support the purchase of gift cards to grocery stores, as part of the meal gap program, and transfer of gift cards to non-profits. OCCR also had documentation to support the distribution of \$3,420 in gift cards to eligible recipients but could not provide logs or other documentation to support that the remaining \$9,500 in gift cards were distributed as intended. This expenditure is within the scope of the forensic audit directed by the Board, and we have assigned a priority ranking for the forensic auditor's further review.



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OBSERVATION NO. 4 Other ARPA Expenditures

Four of the ARPA expenditures we reviewed, totaling \$877,585, were for:

- Revenue offset to waive \$176,779 in adoption fees during two District-sponsored adoption events at the OC Animal Care;
- A one-time \$700,000 payment to the California Department of Veterans Affairs (VA) under Assembly Bill 1595 which authorizes the VA to conduct a feasibility study for the purpose of establishing a veteran cemetery; and
- Pet supplies totaling \$806 to support an outreach program for individuals experiencing homelessness.

We noted departments adequately reviewed and approved expenditures prior to disbursement and complied with ARPA Revenue Replacement guidance.

AUDIT TEAM	Jose Olivo, CIA, CISA	Deputy Director
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	JC Lim, CIA, CISA	Senior Auditor
	Liz Cerda, CPA	Senior Auditor
	Gabriela Cabrera, CIA	Administrative Services Manager



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ATTACHMENT A: ARPA FUNDED CONTRACTS AND EXPENDITURES REVIEWED

#	DEPT (1)	Expenditure ID	Vendor	Claimed Amount	Payment Description
1	HCA	MA04221011836	MAXIM HEALTHCARE SERVICES INC	4,646,628	SURGE NURSING SERVICES
2	OCPW	MA08023010085	PCL CONSTRUCTION SERVICES INC	1,756,456	DESIGN AND CONSTRUCTION SERVICES
3	CEO	GAX01722006343	CITY OF SANTA ANA	1,200,000	D2 - ECONOMIC SUPPORT FOR SMALL BUSINESSES
4	OCCR	MA01221011676	CHARITABLE VENTURES OF ORANGE COUNTY	1,000,000	D5 - ARTS RELIEF SMALL BUSINESS & NONPROFIT PROGRAM
5	OCCR	MA01221011745	CHARITABLE VENTURES OF ORANGE COUNTY	999,991	D3 - ARTS RELIEF SMALL BUSINESS & NONPROFIT PROGRAM
6	OCCR	MA01222010272	ORANGE COUNTY HUMAN RELATION COUNCIL	912,531	OCHRC - ARPA EXPANSION OF ANTI-HATE EFFORTS
7	HCA	MA04221011836	MAXIM HEALTHCARE SERVICES INC	838,250	SURGE SERVICES
8	HCA	MA04217011041	MAXIM HEALTHCARE SERVICES INC	682,639	SURGE NURSING SERVICES
9	OCCR	MA01221011576	CITY OF IRVINE	672,825	D3 - MEAL GAP PROGRAM
10	CEO	MA01722011904	ORANGE COUNTY UNITED WAY	557,682	HOMELESS SERVICES
11	CEO	GAX01723000577	CITY OF BUENA PARK	500,000	D4 - LOCAL GOVERNMENT INFRASTRUCTURE AND PUBLIC SAFETY EQUIPMENT
12	CEO	GAX01723001717	CITY OF FULLERTON	500,000	D4 - LOCAL GOVERNMENT INFRASTRUCTURE
13	CEO	MA01722011889	MERCY HOUSE LIVING CENTERS INC	498,245	RAPID REHOUSING SERVICES
14	OCCR	MA01221011577	CITY OF ORANGE	459,659	D3 - MEAL GAP PROGRAM
15	CEO	GAX01723001831	CITY OF STANTON	425,000	D4 - LOCAL GOVERNMENT INFRASTRUCTURE
16	CEO	GAX01723002572	SOUTH COAST DETACHMENT MARINE CORPS LEAGUE INC	400,000	D5 - COMMUNITY OUTREACH AND FINANCIAL HARDSHIP ASSISTANCE FOR VETERANS
17	CEO	MA01720011849	INNOVATIVE EMERGENCY MANAGEMENT	363,004	FINANCIAL COST RECOVERY CONSULTANT SERVICES
18	HCA	MA04222010466	AG COAST INC	340,449	SECURITY SERVICES
19	OCCR	MA01222010810	GARDEN GROVE COMMUNITY FOUNDATION	300,000	D1 - ARTS RELIEF SMALL BUSINESS & NONPROFIT PROGRAM
20	OCPW	MA08020010336	IDS GROUP INC	299,683	A&E SERVICES
21	CEO	MA01723010933	CARASOFT TECHNOLOGY CORP	274,594	ZSCALER PRIVATE ACCESS (ZPA)
22	OCCR	MA01221011578	CITY OF TUSTIN	255,017	D3 - MEAL GAP PROGRAM
23	OCCR	MA01221010114	MARIA E. GONZALEZ	251,870	COVID-19 EMERGENCY JANITORIAL SERVICES
24	OCCR	MA01221011575	CITY OF ANAHEIM	240,269	D3 - MEAL GAP PROGRAM
25	OCCR	MA01223010811	ORANGE COUNTY HUMAN RELATION COUNCIL	234,342	EXPANSION OF ANTI-HATE EFFORTS
26	HCA	MA04221011351	ORANGE COUNTY UNITED WAY	232,568	EMERGENCY HOUSING VOUCHER SUPPORTIVE SERVICES
27	CSS	MA02710010235	SIC/LEED 1015 SANTA ANA LLC	229,997	LEASE AT 1015 & 1055 N. MAIN STREET SANTA ANA
28	HCA	MA04217011041	MAXIM HEALTHCARE SERVICES INC	228,937	SURGE NURSING SERVICES
29	OCCR	MA01221011574	CITY OF YORBA LINDA	216,011	D3 - MEAL GAP PROGRAM



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#	DEPT (1)	Expenditure ID	Vendor	Claimed Amount	Payment Description
30	OCCR	MA01220012081	JAVA CONNECTIONS LLC	199,277	SELL OC PUBLIC LIBRARIES KIOSK EQUIPMENT AND PROVIDE RELATED SERVICES AND DATABASE INTEGRATION
31	CEO	MA01723010366	PATH PEOPLE ASSISTING THE HOMELESS	196,302	COLD WEATHER SHELTERS
32	HCA	MA04218010028	MCKESSON MEDICAL SURGICAL INC	191,332	MEDICAL SUPPLIES -COVID-19
33	CEO	MA01722011903	FAMILIES FORWARD	173,486	RAPID REHOUSING SERVICES
34	OCCR	MA01221010114	MARIA E. GONZALEZ	171,440	COVID-19 EMERGENCY JANITORIAL SERVICES
35	SSA	CT06321011625	OMNI ENTERPRISE INC	161,977	EMERGENCY JANITORIAL SERVICES
36	HCA	MA04221010082	AM TRACE LLC	155,848	COVID-19 CONTACT TRACING SERVICES
37	CEO	GAX01723001650	WAYMAKERS	150,000	D4 - VICTIMS' RELIEF FUND (MENTAL HEALTH TREATMENT; BASIC NEEDS ASSISTANCE)
38	HCA	CT04222010848	IHEALTH LABS INC	148,252	COVID HOME TEST KITS
39	HCA	MA04221011198	PATH PEOPLE ASSISTING THE HOMELESS	145,120	EMERGENCY HOUSING VOUCHER SUPPORTIVE SERVICES
40	OCPW	MA08023010257	OMEGA CONSTRUCTION SERVICES INC	141,991	PARKING LOT REPAIRS
41	OCCR	MA01221010116	TEAM ONE MANAGEMENT	137,695	COVID-19 EMERGENCY JANITORIAL SERVICES
42	OCCR	MA01221011558	AGEWELL SENIOR SERVICES	136,567	D3 - MEAL GAP PROGRAM
43	OCCR	MA01221010116	TEAM ONE MANAGEMENT	131,970	COVID-19 EMERGENCY JANITORIAL SERVICES
44	PD	MA05820010011	SANTA ANA CA I SGF LLC	130,000	ADD 17 OFFICES
45	CEO	GAX01723002471	TRAUMA INTERVENTION PROGRAMS	120,000	D5 - 2022 COMMUNITY SECRET SANTA ANA PROGRAM FOR HARDSHIP ASSISTANCE AND TIP SERVICES SUPPORT
46	HCA	MA04222010749	APPLIED MEMETICS LLC	117,233	COVID-19 CONTACT TRACING SERVICES
47	OCPW	MA08023010257	OMEGA CONSTRUCTION SERVICES INC	111,127	PARKING LOT REPAIRS
48	OCPW	MA08020010013	RJM DESIGN GROUP INC.	106,551	A&E SERVICES
49	CEO	GAX01723000880	FAMILY ASSISTANCE MINISTRIES	100,000	D5 - TEMPORARY SHELTER AND SUPPORT SERVICES
50	CEO	GAX01723001160	FRIENDSHIP SHELTER INC	100,000	D5 - TEMPORARY SHELTER AND SUPPORT SERVICES
51	CEO	GAX01723002023	FAMILIES FORWARD	100,000	D5 - ADDRESSING FOOD INSECURITY AND HOMELESSNESS
52	CEO	GAX01723002921	HABITAT FOR HUMANITY OF ORANGE COUNTY, INC	100,000	D2 - HOUSING ASSISTANCE, INCLUDING BUILDING AFFORDABLE HOUSING
53	OCCR	MA01222010380	DISCOVERY SCIENCE CENTER OF OC	100,000	D1 - ARTS RELIEF SMALL BUSINESS & NONPROFIT PROGRAM
54	OCCR	MA01223010031	DAVIS FARR LLP	95,650	OCCS - FISCAL MONITORING SERVICES
55	CEO	MA01721011179	INSIGHT PUBLIC SECTOR INC	92,761	MICROSOFT SOFTWARE PRODUCTS
56	HCA	MA04221010982	CORITY SOFTWARE INC	90,900	COVID-19 EMPLOYEE HEALTH SOFTWARE IMPLEMENTATION SERVICES
57	SSA	MA08023010261	NEW CREATION ENGINEERING AND BUILDERS INC	90,000	JOC-SSA-ORANGEWOOD PLAYGROUND REPAIRS
58	HCA	MA04220011664	REGENTS OF THE UNIVERSITY OF CALIFORNIA AT IRVINE	88,641	COVID-19 INFECTION PREVENTION
59	OCCR	MA01211010396	US OCEAN SAFETY INC	87,187	PARKS - LIFEGUARD SERVICES FOR OC BEACHES



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#	DEPT (1)	Expenditure ID	Vendor	Claimed Amount	Payment Description
60	OCPW	MA08017011772	CUMMING MANAGEMENT GROUP INC.	86,855	PROJECT MANAGEMENT SUPPORT SERVICES
61	A-C	MA00318011512	EIDE BAILLY	83,660	AUDIT SERVICES
62	OCCR	MA01211010396	US OCEAN SAFETY INC	82,425	PARKS - LIFEGUARD SERVICES FOR OC BEACHES
63	OCPW	MA08021010231	NINYO & MOORE GEOTECHNICAL AND ENVIRONMENTAL	80,381	GEOTECHNICAL CONSULTING SERVICES
64	HCA	MA04218010028	MCKESSON MEDICAL-SURGICAL GOVERNMENT SOLUTIONS LLC	76,822	MEDICAL SUPPLIES & EQUIPMENT
65	HCA	CT04221010994	FUNERAL SOURCE ONE SUPPLY & EQUIPMENT COMPANY INC	76,507	EMERGENCY COVID ORDER FOR MORTUARY RACKS
66	OCCR	PO01223010677	CELLCO PARTNERSHIP	74,324	WIRELESS EQUIPMENT FOR OOA SENIOR PROGRAM
67	OCCR	MA01221011552	DELL MARKETING LP	72,889	DELL ORDERS
68	HCA	MA04221010991	AM TRACE LLC	69,928	CV19 EH CASE & CONTACT INVESTIGATION SUPPORT SERVICES
69	CSS	MA02710010235	SIC/LEED 1015 SANTA ANA LLC	67,955	CLEANING SERVICES
70	OCCR	MA01221010974	CELLCO PARTNERSHIP	66,089	OCCR-WIRELESS DATA, VOICE AND ACCESSORIES
71	PROB	MA05721010884	AT&T CORP	65,650	WIRELESS COMMUNICATION SERVICES & EQUIPMENT
72	OCPW	MA08018010562	GEOSYNTEC CONSULTANTS INC	64,369	A&E SERVICES
73	OCCR	MA01222010116	TEAM ONE MANAGEMENT	61,250	EMERGENCY JANITORIAL SERVICES - SOUTH COASTAL OPS
74	CEO	CT01721011446	CTG CONSTRUCTION	59,999	CAS BUILDING INSTALLATION OF GLASS PARTITION
75	OCPW	MA08021010698	FEHR & PEERS	59,828	DESIGNING SERVICES
76	CEO	MA01721011179	INSIGHT PUBLIC SECTOR INC	59,079	MICROSOFT SOFTWARE PRODUCTS
77	CEO	MA01721011179	INSIGHT PUBLIC SECTOR INC	56,388	MICROSOFT SOFTWARE PRODUCTS
78	OCCR	MA01222010115	TEAM ONE MANAGEMENT	55,640	EMERGENCY JANITORIAL SERVICES - CARBON, CLARK, CRAIG PARKS
79	JWA	MA28017010947	FLAGSHIP SERVICES AIRPORT INC	52,924	JANITORIAL/CUSTODIAL SERVICES
80	HCA	MA04221010924	CSOFT INTERNATIONAL INC	52,871	WEBSITE TANSATION SERVICES
81	OCCR	MA01223010006	GRUBER AND LOPEZ INC	52,800	OCCS FISCAL MONITORING SERVICES
82	PROB	MA05720011971	THE SAVOY CONTRACTORS GROUP	50,875	EMERGENCY JANITORIAL SERVICES AT NCFSO
83	CEO	GAX01723001314	LAGUNA COLLEGE OF ART AND DESIGN, INC	50,000	D5 - BRANDING MATERIALS PROGRAM FOR JOHN WAYNE AIRPORT
84	OCCR	MA01222010825	ORANGE COUNTY CHILDRENS THERAPEUTIC ARTS CENTER	50,000	D1 - ARTS RELIEF SMALL BUSINESS & NONPROFIT PROGRAM
85	OCCR	MA01222010824	FRIENDS OF SANTA ANA ZOO	50,000	D1 - ARTS RELIEF SMALL BUSINESS & NONPROFIT PROGRAM
86	HCA	CT04221010409	US METRO GROUP INC	44,408	JANITORIAL SERVICES
87	HCA	CT04221010440	MCKESSON MEDICAL SURGICAL INC	43,001	TESTING MACHINES & SUPPLIES
88	HCA	MA04221010922	FULGENT THERAPEUTICS LLC	42,581	COVID-19 AT HOME TEST KIT SERVICES
89	PD	CT05822010179	HUNTER CONSULTING INC	42,294	COVID CLEANING SERVICES
90	HCA	MA04221010840	CELLCO PARTNERSHIP	39,688	WIRELESS SERVICE AND EQUIPMENT
91	HCA	MA04222011071	MCKESSON MEDICAL-SURGICAL GOVERNMENT SOLUTIONS LLC	39,428	MEDICAL SUPPLIES & EQUIPMENT
92	OCPW	MA01716010517	SUPERIOR COURT OF CALIFORNIA	38,091	CUSTODIAL COURT INVOICES
93	OCCR	MA01222010107	MARIA E. GONZALEZ	37,111	EMERGENCY JANITORIAL SERVICES



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#	DEPT (1)	Expenditure ID	Vendor	Claimed Amount	Payment Description
94	OCCR	MA01221010019	LESAR DEVELOPMENT CONSULTANTS	37,087	PROF & TECH ASSISTANCE FOR HOUSING COMM DEV PRGM 2
95	HCA	MA04220011745	CONSOLIDATED MEDICAL BIO-ANALYSIS INC	36,075	EMERGENCY CONTRACT FOR COVID-19 PCR LAB TEST SERVICES
96	JWA	MA28017010947	FLAGSHIP SERVICES AIRPORT INC	36,058	JANITORIAL/CUSTODIAL SERVICES
97	OCPW	MA08022011539	CUMMING MANAGEMENT GROUP INC	29,350	CONSTRUCTION ADMIN SERVICES
98	OCCR	MA01221010115	OMNI ENTERPRISE INC	27,550	EMERGENCY JANITORIAL SERVICES
99	OCCR	MA01222010879	KIDWORKS COMMUNITY DEVELOPMENT CORPORATION	25,000	D1 - ARTS RELIEF SMALL BUSINESS & NONPROFIT PROGRAM
100	OCCR	MA01222010882	JOHN NGUYEN (FINE ARTS)	25,000	D1 - ARTS RELIEF SMALL BUSINESS & NONPROFIT PROGRAM
101	OCCR	MA01222010899	HAO NHU LE	25,000	D1 - ARTS RELIEF SMALL BUSINESS & NONPROFIT PROGRAM
102	OCCR	MA01222010925	PT GROUP	25,000	D1 - ARTS RELIEF SMALL BUSINESS & NONPROFIT PROGRAM
103	OCCR	MA01218011140	GUADALUPE MEDINA	24,638	OCCR-JANITORIAL SERVICE FOR LIBRARIES & BDWY BLDG
104	HCA	MA04221011137	GO RN LLC	24,576	EMERGENCY PATIENT SUPPORT SERVICES
105	PD	MA05821010742	4400 MACRATHUR PROPERTY	24,500	LEASE AT 4400 MACARTHUR BLVD. STE970
106	HCA	MA04221010840	CELLCO PARTNERSHIP	24,275	WIRELESS SERVICE AND EQUIPMENT
107	OCCR	MA01222010108	MARIA E. GONZALEZ	23,660	EMERGENCY JANITORIAL SERVICES
108	OCCR	MA01222010106	MARIA E. GONZALEZ	23,460	EMERGENCY JANITORIAL SERVICES
109	OCCR	MA01222010762	FRESH BEGINNINGS MINISTRIES	23,100	D2 - MEAL GAP PROGRAM
110	OCCR	MA01222010117	TEAM ONE MANAGEMENT	22,380	EMERGENCY JANITORIAL SERVICES - VARIOUS OC PARKS
111	OCCR	MA01222010698	CONTEMPORARY POLICY INSTITUTE	22,000	D2 - MEAL GAP PROGRAM
112	OCCR	MA01220011223	OMNI ENTERPRISE INC	21,252	COVID-19 EMERGENCY JANITORIAL SERVICES FOR OC PARKS
113	OCCR	MA01222010110	MARIA E. GONZALEZ	20,660	EMERGENCY JANITORIAL SERVICES
114	CEO	GAX01723001162	TRAUMA INTERVENTION PROGRAMS	20,000	D5 - PROVISION OF ON CALL AND MAJOR INCIDENT RESPONSE WITHIN COMMUNITIES
115	OCCR	MA01221011680	POWER OF ONE FOUNDATION	20,000	D2 - MEAL GAP PROGRAM
116	OCCR	MA01222010878	BOYS & GIRLS CLUBS OF CENTRAL ORANGE COAST	20,000	D1 - ARTS RELIEF SMALL BUSINESS & NONPROFIT PROGRAM
117	OCCR	MA01222010894	THE WOODEN FLOOR FOR YOUTH MOVEMENT	20,000	D1 - ARTS RELIEF SMALL BUSINESS & NONPROFIT PROGRAM
118	OCCR	MA01221011579	CITY OF VILLA PARK	19,651	D3 - MEAL GAP PROGRAM
119	HCA	MA04221011271	STAFF TODAY INC	19,354	INFO TECH II CONTRACTOR
120	CSS	MA02721010993	AT&T CORP	17,815	WIRELESS SERVICES AND EQUIPMENT
121	OCCR	MA01221010115	OMNI ENTERPRISE INC	17,775	COVID-19 EMERGENCY JANITORIAL SERVICES FOR OC PARKS
122	HCA	MA04220012141	US METRO GROUP INC	17,363	JANITORIAL SERVICE
123	HCA	MA04220011361	THE ALPHA & OMEGA GROUP SECURITY SERVICES INC	17,218	THE ALPHA & OMEGA
124	OCCR	MA01222010109	MARIA E. GONZALEZ	17,160	EMERGENCY JANITORIAL SERVICES
125	JWA	MA28017010947	FLAGSHIP SERVICES AIRPORT INC	16,866	JANITORIAL/CUSTODIAL SERVICES
126	HCA	MA04222010466	AG COAST INC	16,517	SECURITY SERVICES
127	OCCR	MA01222010969	HARBOR CHRISTIAN FELLOWSHIP	13,298	D2 - MEAL GAP PROGRAM
128	OCCR	MA01222010944	SYA FOUNDATION	13,298	D2 - MEAL GAP PROGRAM



INTERNAL AUDIT DEPARTMENT

#	DEPT (1)	Expenditure ID	Vendor	Claimed Amount	Payment Description
129	HCA	MA04220011497	THE ILLUMINATION FOUNDATION	12,695	EMERGENCY CONTRACT FOR ALTERNATIVE SHELTER LOCATION SERVICES
130	HCA	CT04221011199	THE ALPHA & OMEGA GROUP SECURITY SERVICES INC	12,670	UNARMED SECURITY GUARD SERVICES
131	OCCR	MA01222010336	22ND CENTURY TECHNOLOGIES INC	11,484	HR TEMP HELP SERVICES
132	HCA	MA04220012073	KINGDOM CAUSES INC	11,001	PROJECT TOOL BELT
133	AS	MA00221010968	CELLCO PARTNERSHIP	10,441	CELLO PARTNERSHIP DBA VERIZON WIRELESS
134	OCCR	MA01222010881	OASIS COMPANIES INTERNATIONAL	10,000	D1 - ARTS RELIEF SMALL BUSINESS & NONPROFIT PROGRAM
135	OCCR	MA01222010883	THE ALL-AMERICAN BOYS CHORUS	10,000	D1 - ARTS RELIEF SMALL BUSINESS & NONPROFIT PROGRAM
136	OCCR	MA01222010884	RELAMPAGO DEL CIELO INC	10,000	D1 - ARTS RELIEF SMALL BUSINESS & NONPROFIT PROGRAM
137	PD	CT05821010953	UNIVERSAL BUILDING	8,880	COVID CLEANING SERVICES
138	OCCR	MA01218011140	GUADALUPE MEDINA	8,614	OCCR-JANITORIAL SERVICE FOR LIBRARIES & BDWY BLDG
139	CSS	MA02721010993	AT&T CORP	8,518	WIRELESS SERVICES AND EQUIPMENT
140	OCCR	MA01216012060	INTEGRATED IMPRESSIONS INC	7,833	PROMOTIONAL ITEMS-PARKS/COUNTY EVENT COORD
141	OCCR	CT01221011522	ABRAZAR INC	7,500	D2 - NUTRITION GAP PROGRAM OUTREACH SERVICES
142	OCCR	MA01221010014	RSG INC	7,295	PROF & TECH ASSISTANCE FOR HOUSING COMM DEV PRGM 2
143	HCA	MA04221010840	CELLCO PARTNERSHIP	6,525	WIRELESS SERVICES AND EQUIPMENT
144	OCCR	MA01222010118	TEAM ONE MANAGEMENT	5,600	EMERGENCY JANITORIAL SERVICES - OC ZOO
145	OCCR	MA01220011346	W.W. GRAINGER	5,361	PARKS - MAINT, REPAIR & OPERATING EQUIP
146	HCA	MA04218011933	RONDEUX RELOCATION SVCS INC	5,241	RONDEUX RELOCATION SVCS INC DBA PENN CORPORATE RELOCATION
147	OCCR	MA01222010119	TEAM ONE MANAGEMENT	5,060	EMERGENCY JANITORIAL SERVICES
148	OCCR	MA01222010880	OPEN HANDS OF HOPE	5,000	D1 - ARTS RELIEF SMALL BUSINESS & NONPROFIT PROGRAM
149	HCA	MA04217012118	INSIGHT INVESTMENTS LLC	4,602	LEASE OF DIGITAL COPIERS
150	PD	CT05821010950	SAVOY RITZ GROUP INC	3,471	COVID CLEANING SERVICES
151	PROB	MA01715012197	STAPLES CONTRACT AND COMMERCIAL LLC	2,699	UNIT 5000 - STAPLES E-COMMERCE
152	HCA	MA04217012118	INSIGHT INVESTMENTS LLC	2,301	LEASE OF DIGITAL COPIERS
153	HCA	MA04218010028	MCKESSON MEDICAL SURGICAL INC	2,256	MEDICAL SUPPLIES - JUVENILE HEALTH SERVICES
154	HCA	MA04218010028	MCKESSON MEDICAL SURGICAL INC	2,143	MEDICAL SUPPLIES - CMS MAIN JAIL
155	OCCR	MA01221010976	AT&T CORP	2,088	OCCR-WIRELESS DATA, VOICE AND ACCESSORIES
156	HCA	MA04220011745	CONSOLIDATED MEDICAL BIO-ANALYSIS INC	2,015	COVID-19 PCR LAB TEST SERVICES
157	HCA	MA04222010749	APPLIED MEMETICS LLC	1,881	COVID-19 CONTACT TRACING SERVICES
158	PD	CT05822010851	HUNTER CONSULTING INC	1,574	COVID CLEANING SERVICES
159	CEO	MA01721010865	CELLCO PARTNERSHIP	1,444	WIRELESS DATA, VOICE AND ACCESSORIES
160	HCA	MA04221011434	32ND DISTRICT AGRICULTURAL ASSOCIATION	1,167	RENTAL AGREEMENT - OC FAIR & EVENT CENTER
161	HCA	MA04221010840	CELLCO PARTNERSHIP	1,069	WIRELESS SERVICES AND EQUIPMENT



INTERNAL AUDIT DEPARTMENT

#	DEPT (1)	Expenditure ID	Vendor	Claimed Amount	Payment Description
162	HCA	MA04217011981	ORANGE COUNTY REAL ESTATE HOLDINGS LLC	976	LEASE AT 2228 RITCHEY ST, SANTA ANA, HCA-221
163	OCCR	MA01219010560	LANGUAGE LINE SERVICES INC	431	LANGUAGE INTERPRETATION AND TRANSLATION SERVICES
164	OCCR	MA01223010070	SANTA ANA UNIFIED SCHOOL DIST	326	SAUSD WILLARD INTERMEDIATE D2 CAMSUS GARDEN
165	HCA	MA04217012118	INSIGHT INVESTMENTS LLC	285	LEASE OF DIGITAL COPIERS
166	CEO	MA01719011108	INTERPRETERS UNLIMITED INC	272	LANGUAGE INTERPRETATION & TRANSLATION SERVICES
167	HCA	MA04217012118	KONICA MINOLTA BUSINESS SOLUTIONS USA INC	188	LEASE OF DIGITAL COPIERS
168	HCA	MA04218010501	LANGUAGE LINE SERVICES INC	59	LANGUAGE INTERPRETATION AND TRANSLATION SERVICES
169	OCCR	MA01218010575	WAXIE ENTERPRISES LLC	43	JANITORIAL SERVICES - PARKS
Contracts Total			169	26,382,003	
170	CEO	GAX01723005202	COMMUNITY ACTION PARTNERSHIP OF ORANGE COUNTY	1,000,000	OC HUNGER ALLIANCE - EMERGENCY FOOD TO ADDRESS FOOD INSECURITY
171	CEO	GAX01723005203	ABOUND FOOD CARE	1,000,000	OC HUNGER ALLIANCE - EMERGENCY FOOD TO ADDRESS FOOD INSECURITY
172	CEO	GAX01723005204	SECOND HARVEST FOOD BANK OF ORANGE COUNTY INC	1,000,000	OC HUNGER ALLIANCE - EMERGENCY FOOD TO ADDRESS FOOD INSECURITY
173	CEO	GAX01723003335	CITY OF BREA	625,000	D4 - LOCAL GOVERNMENT INFRASTRUCTURE
174	CEO	GAX01723002588	MISSION HOSPITAL REGIONAL MEDICAL CENTER	500,000	D5 - HOSPITAL AND HEALTHCARE PROGRAMS
175	CEO	GAX01723002780	SADDLEBACK MEMORIAL MED CENTER	500,000	D5 - HOSPITAL AND HEALTHCARE PROGRAMS
176	CEO	GAX01723002933	CHCM INC	500,000	D5 - HOSPITAL AND HEALTHCARE PROGRAMS
177	CEO	GAX01723002982	HOAG MEMORIAL HOSPITAL PRESBYTERIAN	500,000	D5 - HOSPITAL AND HEALTHCARE PROGRAMS
178	CEO	GAX01723003423	CALIF STATE UNIV FULLERTON	500,000	D4 - INFRASTRUCTURE PROJECTS
179	CEO	GAX01723005228	CITY OF LA HABRA	500,000	D4 - LOCAL GOVERNMENT INFRASTRUCTURE
180	CEO	GAX01723005418	CITY OF PLACENTIA	500,000	D4 - LOCAL GOVERNMENT INFRASTRUCTURE
181	CEO	GAX01723003933	FULLERTON SCHOOL DISTRICT	300,000	D4 - INFRASTRUCTURE PROJECTS
182	CEO	GAX01723002442	ORANGE COUNTY MUSEUM OF ART, INC	250,000	D2 - ARTS EDUCATION FOR SCHOOLS
183	CEO	GAX01723002443	WOMENS TRANSITIONAL LIVING CTR	250,000	D4 - HOMELESS ASSISTANCE PROGRAM
184	CEO	GAX01723002787	HUMAN OPTIONS INC	250,000	D5 - ADDRESSING DOMESTIC VIOLENCE
185	CEO	GAX01723003281	CHABAD CENTER FOR JEWISH LIFE, INC	250,000	D2 - EDUCATIONAL PROGRAM
186	CEO	GAX01723002345	MUCKENTHALER CULTURAL CENTER FOUNDATION, INC	243,000	D4 - EDUCATIONAL AND ARTS-RELATED PROGRAMS
187	CEO	GAX01723004702	CITY OF ORANGE	225,000	D3/D2 - SAFETY AND PRESERVATION OF PLAZA PARK
188	CEO	GAX01723002043	ORANGE COAST COLLEGE	200,000	D5 - HIGHER EDUCATION INSTITUTION ASSISTANCE
189	CEO	GAX01723002045	SECOND HARVEST FOOD BANK OF ORANGE COUNTY INC	200,000	D5 - MEAL GAP PROGRAM
190	CEO	GAX01723002478	SOKA UNIVERSITY OF AMERICA	200,000	D5 - HIGHER EDUCATION INSTITUTION ASSISTANCE
191	CEO	GAX01723002557	REGENTS OF THE UNIVERSITY OF CALIFORNIA AT IRVINE	200,000	D5 - HIGHER EDUCATION INSTITUTION ASSISTANCE
192	CEO	GAX01723002748	SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT	200,000	D5 - HIGHER EDUCATION INSTITUTION ASSISTANCE



INTERNAL AUDIT DEPARTMENT

#	DEPT (1)	Expenditure ID	Vendor	Claimed Amount	Payment Description
193	CEO	GAX01723002987	NEWPORT HARBOR POST No 291 OF THE AMERICAN LEGION, INC	200,000	D2 - BUILDING UPGRADES AND IMPROVEMENTS FOR ADA-COMPLIANT FACILITIES
194	CEO	GAX01723002988	PACIFIC SYMPHONY, INC	200,000	D2 - ECONOMIC SUPPORT FOR ARTS-RELATED BUSINESS
195	CEO	GAX01723002741	NEWPORT MESA UNIFIED SCHL DIST	193,000	D2 - MUSIC AND ARTS PROGRAM
196	CEO	GAX01723002928	FAMILIES FORWARD	175,000	D2 - HOUSING ASSISTANCE
197	CEO	GAX01723001924	STANDUP FOR KIDS, INC	150,000	D5 - ADDRESSING FOOD INSECURITY AND HOMELESSNESS
198	CEO	GAX01723002218	HOAG MEMORIAL HOSPITAL PRESBYTERIAN	150,000	D5 - MEAL GAP PROGRAM
199	CEO	GAX01723002025	FRIENDS OF THE SEA LIONS, INC	125,000	D5 - MARINE MAMMAL RESCUE AND REHABILITATION
200	CEO	GAX01723002022	FAMILY ASSISTANCE MINISTRIES	100,000	D5 - FOOD INSECURITY AND RENTAL ASSISTANCE
201	CEO	GAX01723002024	ORANGE COUNTY FIRE AUTHORITY	100,000	D5 - PUBLIC SAFETY AND EMERGENCY SERVICES
202	CEO	GAX01723002028	SHARE OUR SELVES CORPORATION	100,000	D5 - PROGRAMS ADDRESSING FOOD INSECURITY
203	CEO	GAX01723002420	CRYSTAL COVE CONSERVANCY	100,000	D2 - EDUCATIONAL PROGRAM
204	CEO	GAX01723002477	OMID MULTICULTURAL INSTITUTE OF DEVELOPMENT	100,000	D5 - EDUCATIONAL CONFERENCE/TRAINING FOR INDIVIDUALS PROVIDING LOW/NO-COST MENTAL HEALTH CARE AT NONPROFITS
205	CEO	GAX01723002552	WELLNESS & PREVENTION FOUNDATION	100,000	D5 - SCHOOL BASED MENTAL HEALTH AND COMMUNITY SUPPORT
206	CEO	GAX01723002694	CAPISTRANO UNIFIED SCHOOL DIST	100,000	D5 - MAINTENANCE TO VARIOUS K-12 SCHOOLS
207	CEO	GAX01723002727	NEWPORT MESA UNIFIED SCHL DIST	100,000	D5 - K-12 SCHOOL SAFETY ENHANCEMENT PROJECTS
208	CEO	GAX01723002747	SADDLEBACK VALLEY UNIFIED SCHOOL DISTRICT	100,000	D5 - K-12 SCHOOL SAFETY ENHANCEMENT PROJECTS
209	CEO	GAX01723003279	CHARITABLE VENTURES OF ORANGE COUNTY	100,000	D2 - ORANGE COUNTY SUSTAINABILITY DECATHLON
210	CEO	GAX01723003901	NEWPORT BEACH CHAMBER OF COMMERCE	100,000	D2 - WORKFORCE DEVELOPMENT PROGRAM
211	CEO	GAX01723005417	SAVANNA SCHOOL DISTRICT	100,000	D4 - CHILDCARE PROGRAMS SUPPORT
212	CEO	GAX01723002565	FAMILIES FORWARD	80,000	D5 - PROGRAMS ADDRESSING HOMELESSNESS AND FOOD INSECURITY
213	CEO	GAX01723002544	SOUTH COUNTY OUTREACH	75,000	D5 - PROGRAMS ADDRESSING FOOD INSECURITY
214	CEO	GAX01723002744	J.F. SHEA THERAPEUTIC RIDING CENTER, INC	75,000	D5 - HEALTHCARE AND VETERANS SUPPORT PROGRAMS
215	CEO	GAX01723002781	MARINERS CHURCH INC	75,000	D5 - PROGRAMS ADDRESSING FOOD INSECURITY
216	CEO	GAX01723002985	COSTA MESA CHAMBER OF COMMERCE, INC	75,000	D2 - WORKFORCE DEVELOPMENT PROGRAMS
217	CEO	GAX01723003741	BLACK CHAMBER EDUCATION FUND, INC	75,000	D2 - WORKFORCE DEVELOPMENT PROGRAMS
218	CEO	GAX01723002234	ST JEANNE DE LESTONNAC FREE CLINIC	50,000	D4 - HEALTHCARE SERVICES
219	CEO	GAX01723002541	CRIME SURVIVORS INC	50,000	D5 - PROGRAMS ADDRESSING DOMESTIC VIOLENCE, PUBLIC SAFETY, AND EMERGENCY SERVICES
220	CEO	GAX01723002654	COMMUNITY FOR INNOVATION, ENTREPRENEURSHIP, LEADERSHIP	50,000	D4 - WORKFORCE DEVELOPMENT SUPPORT
221	CEO	GAX01723002805	FAMILY ASSISTANCE MINISTRIES	50,000	D5 - FOOD INSECURITY AND RENTAL ASSISTANCE



INTERNAL AUDIT DEPARTMENT

#	DEPT (1)	Expenditure ID	Vendor	Claimed Amount	Payment Description
222	CEO	GAX01723002806	EMERALD BAY SERVICE DISTRICT	50,000	D5 - PUBLIC SAFETY AND EMERGENCY SERVICES
223	CEO	GAX01723002827	THE RESERVE CONNECTION, INC	50,000	D5 - EDUCATIONAL PROGRAMS
224	CEO	GAX01723002828	SOUTH COUNTY OUTREACH	50,000	D5 - RAPID REHOUSING PROGRAM
225	CEO	GAX01723002829	SOUTH ORANGE COUNTY COMMUNITY COLLEGE DISTRICT	50,000	D5 - HIGHER EDUCATION INSTITUTION ASSISTANCE
226	CEO	GAX01723002990	ASIAN BUSINESS ASSOCIATION OF ORANGE COUNTY, INC	50,000	D2 - WORKFORCE DEVELOPMENT PROGRAMS
227	CEO	GAX01723003167	LAGUNA COLLEGE OF ART AND DESIGN INC	50,000	D5 - HIGHER EDUCATION INSTITUTION ASSISTANCE
228	CEO	GAX01723003685	THE HISPANIC CHAMBER OF COMMERCE OF ORANGE COUNTY, INC	50,000	D2 - WORKFORCE DEVELOPMENT PROGRAMS
229	CEO	GAX01723002742	ANAHEIM UNION HIGH SCHOOL DISTRICT	40,000	D4 - EDUCATIONAL PROGRAMS
230	CEO	GAX01723002925	WE GIVE THANKS, INC	40,000	D2 - MEAL GAP PROGRAM
231	CEO	GAX01723001931	ABOUND FOOD CARE	28,720	D4 - MEAL GAP PROGRAM
232	CEO	GAX01723002697	GOIN NATIVE THERAPEUTIC GARDENS	27,000	D2 - EARLY CHILDHOOD EDUCATION PROGRAM AT CHOC
233	CEO	GAX01723002047	ARTS ORANGE COUNTY	25,000	D2 - VETERANS STORYTELLING PROJECT
234	CEO	GAX01723002825	FRIENDSHIP SHELTER INC	25,000	D5 - HOMELESS ASSISTANCE PROGRAMS
235	CEO	GAX01723002937	CORONA DEL MAR CHAMBER OF COMMERCE, INC	25,000	D2 - WORKFORCE DEVELOPMENT PROGRAMS
236	CEO	GAX01723003061	COSTA MESA WOMEN'S CLUB INC	25,000	D2 - KITCHEN UPGRADE AND REMODEL
237	CEO	GAX01723003284	CITY OF WESTMINSTER	25,000	D1 - ANNUAL TET PARADE PROGRAM
238	CEO	GAX01723005897	SABIL USA	25,000	D3 - FOOD INSECURITY ASSISTANCE
239	CEO	GAX01723003287	SADDLEBACK VALLEY UNIFIED SCHOOL DISTRICT	20,000	D3 - PURCHASE OF NARCAN SUPPLIES
240	CEO	GAX01723003748	ORANGE UNIFIED SCHOOL DISTRICT	20,000	D3 - PURCHASE OF NARCAN SUPPLIES
241	CEO	GAX01723003915	PLACENTIA-YORBA LINDA USD	20,000	D3 - PURCHASE OF NARCAN SUPPLIES
242	CEO	GAX01723004847	ORANGE COUNTY FIRE AUTHORITY	20,000	D3 - COMMUNITY EMERGENCY RESPONSE TEAM (CERT) PROGRAM
243	CEO	GAX01723002327	BEST BUDDIES INTERNATIONAL, INC	15,000	D3 - PRE-EMPLOYMENT TRANSITION PROGRAMS
244	CEO	GAX01723002922	CITY OF ANAHEIM	10,000	D2 - TECH SCHOLARS PROGRAM
245	CEO	GAX01723002932	ORANGE COUNTY BAR FOUNDATION	10,000	D2 - EDUCATIONAL PROGRAMS
246	CEO	GAX01723002935	OPERATION HELPING HANDS, INC	10,000	D2 - HOMELESS ASSISTANCE PROGRAMS
247	CEO	GAX01723003060	DANCE 4 JOY MINISTRIES, INC	10,000	D2 - EDUCATIONAL AND ARTS-RELATED PROGRAMS
248	CEO	GAX01723003638	FRESH BEGINNINGS MINISTRIES	10,000	D2 - THANKSGIVING MEAL BOX PROGRAM SUPPORT FOR FOOD INSECURITY
249	CEO	GAX01723005986	CHARITABLE VENTURES OF ORANGE COUNTY	10,000	D2 - FELLOWSHIP PROGRAM
250	CEO	GAX01723003932	SOLIDARITY	9,930	D4 - EDUCATIONAL AND WORKFORCE DEVELOPMENT PROGRAMS
251	CEO	GAX01723000551	PTA THRIFT SHOP OF LA HABRA INC	6,500	D4 - CONDITIONAL USE PERMIT
252	CEO	GAX01723005857	CRIME SURVIVORS INC	5,000	D2 - SUPPORT FOR THE JUSTICE FOR VICTORIA BARRIOS CAMPAIGN



INTERNAL AUDIT DEPARTMENT

#	DEPT (1)	Expenditure ID	Vendor	Claimed Amount	Payment Description
253	CEO	GAX01723001511	THOMAS EDISON ELEMENTARY PTA	3,500	D4 - EDUCATIONAL AND ARTS-RELATED PROGRAMS
254	CEO	GAX01723001926	MAISON WEST 19TH STREET, LLC	3,000	D2 - ARTS-RELATED PROGRAM
255	CEO	GAX01723002983	COURT APPOINTED SPECIAL ADVOCATES OF ORANGE COUNTY	3,000	D2 - ECONOMIC SUPPORT FOR NONPROFITS SUPPORTING FAMILIES
Beneficiary Agreements Total			86	13,762,650	
256	OCCR	MA01222010633	CITY OF HUNTINGTON BEACH	200,000	D2 - MEAL GAP PROGRAM (GIFT CARDS & MEALS)
257	OCCR	MA01222010628	CITY OF COSTA MESA	199,374	D2 - MEAL GAP PROGRAM (GIFT CARDS & MEALS)
258	OCCR	MA01222010632	CITY OF CYPRESS	105,000	D2 - MEAL GAP PROGRAM (GIFT CARDS & MEALS)
259	OCCR	MA01222010679	SHARE OUR SELVES CORPORATION	100,000	D2 - MEAL GAP PROGRAM (GIFT CARDS & MEALS)
260	OCCR	MA01222010640	CITY OF BUENA PARK	70,000	D2 - MEAL GAP PROGRAM (GIFT CARDS & MEALS)
261	OCCR	MA01222010634	CITY OF LA PALMA	70,000	D2 - MEAL GAP PROGRAM (GIFT CARDS & MEALS)
262	OCCR	MA01222010635	CITY OF LOS ALAMITOS	70,000	D2 - MEAL GAP PROGRAM (GIFT CARDS & MEALS)
263	OCCR	MA01222010639	CITY OF STANTON	70,000	D2 - MEAL GAP PROGRAM (GIFT CARDS & MEALS)
264	OCCR	MA01222010641	ROSSMOOR COMMUNITY SVCS DIST	70,000	D2 - MEAL GAP PROGRAM (GIFT CARDS & MEALS)
265	OCCR	MA01222010642	CITY OF FOUNTAIN VALLEY	63,000	D2 - MEAL GAP PROGRAM (GIFT CARDS & MEALS)
266	OCCR	GIFT CARD 4	VARIOUS VENDORS – GIFT CARDS	50,400	D2 - MEAL GAP PROGRAM (GIFT CARDS)
267	OCCR	PO01222010761	STATER BROS MARKETS	50,000	D2 - MEAL GAP PROGRAM (GIFT CARDS)
268	OCCR	MA01222010676	BOYS & GIRLS CLUBS OF HUNTINGTON VALLEY	50,000	D2 - MEAL GAP PROGRAM (GIFT CARDS & MEALS)
269	OCCR	MA01222010677	CYPRESS COLLEGE FOUNDATION	50,000	D2 - MEAL GAP PROGRAM (GIFT CARDS & MEALS)
270	OCCR	MA01222010710	BOYS & GIRLS CLUBS OF CENTRAL ORANGE COAST	50,000	D2 - MEAL GAP PROGRAM (GIFT CARDS & MEALS)
271	OCCR	MA01222010674	ORANGE COAST COLLEGE FOUNDATION	50,000	D2 - MEAL GAP PROGRAM (GIFT CARDS & MEALS)
272	OCCR	GIFT CARD 3	VARIOUS VENDORS – GIFT CARDS	49,600	D2 - MEAL GAP PROGRAM (GIFT CARDS)
273	OCCR	GIFT CARD 5	VARIOUS VENDORS – GIFT CARDS	44,310	D2 - MEAL GAP PROGRAM (GIFT CARDS)
274	OCCR	GIFT CARD 1	VARIOUS VENDORS – GIFT CARDS	26,790	D2 - MEAL GAP PROGRAM (GIFT CARDS)
275	OCCR	MA01222010678	OUR LADY QUEEN OF ANGELS CHURCH	25,000	D2 - MEAL GAP PROGRAM (GIFT CARDS & MEALS)
276	OCCR	MA01222010829	SAVE OUR YOUTH SOY	20,000	D2 - MEAL GAP PROGRAM (GIFT CARDS & MEALS)
277	OCCR	MA01222010685	BOYS & GIRLS CLUBS OF GREATER ANAHEIM-CYPRESS	15,000	D2 - MEAL GAP PROGRAM (GIFT CARDS & MEALS)
278, 279	CEO	PRC001-AP2300001211	US BANK NATIONAL ASSOCIATION	13,455	D3 - OUTREACH FOR INDIVIDUALS EXPERIENCING HOMELESSNESS (GIFT CARDS & PET SUPPLIES)
280	OCCR	MA01222010938	GAY & LESBIAN COMMUNITY SERVICES CENTER OF OC	13,300	D2 - MEAL GAP PROGRAM (GIFT CARDS & MEALS)
281	OCCR	GIFT CARD 6	VARIOUS VENDORS – GIFT CARDS	12,920	D2 - MEAL GAP PROGRAM (GIFT CARDS)
Gift Cards Total			26	1,538,149	



INTERNAL AUDIT DEPARTMENT

#	DEPT (1)	Expenditure ID	Vendor	Claimed Amount	Payment Description
282	CEO	GAX01723002858	CALIFORNIA DEPARTMENT OF VETERANS AFFAIRS	700,000	AB 1595 OC VETERANS CEMETERY FEASIBILITY STUDY (GYPSUM CANYON VETERANS CEMETERY)
283	OCCR	VARIOUS TRANSACTIONS	OC ANIMAL CARE – D5 ADOPTION EVENT	92,065	WAIVE OCAC'S FEES AND PET FOOD FOR NOVEMBER 2022
284	OCCR	VARIOUS TRANSACTIONS	OC ANIMAL CARE – D5 ADOPTION EVENT	84,714	WAIVE OCAC'S ADOPTION FEES FOR SEPTEMBER 2022
285	CEO	PRC001-AP2300001591	US BANK NATIONAL ASSOCIATION	806	D3 - OUTREACH FOR INDIVIDUALS EXPERIENCING HOMELESSNESS (PET SUPPLIES)
Other Expenditures Total			4	877,585	
Grand Total			285	42,560,387	

1. Department acronyms defined:

A-C	Auditor-Controller
AS	Assessor
CEO	County Executive Office
CSS	Child Support Services
HCA	Health Care Agency
JWA	John Wayne Airport
OCCR	Orange County Community Resources
OCPW	Orange County Public Works
PD	Public Defender
PROB	Probation
SSA	Social Services Agency



INTERNAL AUDIT DEPARTMENT

ATTACHMENT B: ARPA REVIEW RECOMMENDATIONS

The observations from our second phase review did not result in any additional recommendations, and the recommendations from our first phase report continue to apply. The following are the five recommendations provided in our first phase report issued February 5, 2025:

RECOMMENDATION 1	CEO consider strengthening the County's Subrecipient Monitoring Policy, which currently requires risk assessments to establish appropriate fiscal, program, and administrative monitoring levels and activities for federally funded contracts, by requiring a comprehensive risk assessment regardless of funding source or funding source requirements for County contracts based on established criteria, such as the dollar threshold and type of contract.
RECOMMENDATION 2	CEO consider establishing formal oversight requirements in County policy for beneficiary agreements and MOUs, including documentation requirements to support oversight activities, to provide assurance that entities use funds in accordance with their agreement.
RECOMMENDATION 3	<p>A. CEO consider strengthening controls in the Interim Cash Alternative Procedure to help mitigate risks of ineligible gift card recipients and other related improprieties, such as by requiring gift card recipient's name and signature that attest to meeting eligibility requirements and utilizing electronic tools or applications that can provide more accurate tracking and accountability, including the use of digital signatures.</p> <p>B. CEO consider formalizing the Interim Cash Alternative Procedure into a permanent County policy or incorporating the controls/requirements from the Interim Cash Alternative Procedure into other County policies.</p>
RECOMMENDATION 4	CEO consider strengthening Contract Policy Manual section 4.5-102(3) by including specific criteria or additional guidance for describing the adverse impact to the County and ensure these exceptions are adequately justified.
RECOMMENDATION 5	CEO evaluate enhancing OpenGov or working with the Auditor-Controller to leverage the County's new Enterprise Resource Planning system to ensure the County has a robust contract management system with tracking and reporting functionalities as described above.

On May 15, 2025, the Audit Oversight Committee recommended that the Internal Audit Department perform a follow-up audit to ensure the implementation of these five recommendations. Accordingly, our department plans to perform the follow-up audit approximately six months from the issuance of this report.

For additional details on the first phase of our ARPA review, please visit the Internal Audit Department's website at ia.ocgov.com.

