

Stephen M. Wontrobski
27132 Sombras
Mission Viejo, CA 92692

October 24, 2013

Members of the Board of Directors
Orange County Fire Authority
1 Fire Authority Road
Irvine, CA 92602

Ref: Orange County Fire Authority (OCFA)
LSL Procurement Department Audit
a) Confirmation of Procurement Department Irregularities
b) Unanswered Questions Regarding Possible Bid Rigging

Dear Board Members:

In order to keep you informed on allegations of OCFA Procurement Department irregularities, I am enclosing the attached letter sent to the Orange County Board of Supervisors and the State EMSA Director regarding the LSL Audit of the OCFA Procurement Department. The letter addresses among other matters the following subjects:

- a) Confirmation of Procurement Department Irregularities
- b) Unanswered Questions Regarding Possible Bid Rigging

This audit is further evidence showing that the real "scandal" at the OCFA now appears to center around the Board of Directors itself with its inaction, possible desire to cover-up allegations of OCFA staff wrongdoing, and a documented history of "rubber stamping" purchasing commitments.

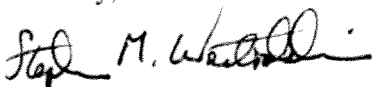
It is strongly recommended that an expanded OCFA Procurement Department and a separate financial controls audit be undertaken. This is in light of the LSL confirmation of the Procurement Department irregularities, which I was able to detect in a simple four to five hour review of OCFA public records.

The major question you should now ask yourselves is,

"If a member of the public is capable of uncovering so many Procurement Department irregularities in a four to five hour timeframe, how many other irregularities exist out there?"

It should now become very obvious to you based on this audit and the swirling allegations of RFP bid rigging, why ambulance companies mistrust the OCFA handling of the RFP for Ambulance Transport.

Sincerely,



Stephen M. Wontrobski

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CC: EMCE

Stephen M. Wontrobski
27132 Sombras
Mission Viejo, CA 92692

October 24, 2013

Orange County Board of Supervisors
333 W. Santa Ana Blvd.
Santa Ana, CA 92701

Dr. Howard Backer
State of California EMSA Director
10901 Gold Center Dr. Suite 400
Rancho Cordova, CA 95670

Ref: Orange County Fire Authority (OCFA)
LSL Procurement Department Audit
a) Confirmation of Procurement Department Irregularities
b) Unanswered Questions Regarding Bid Rigging

Dear Board Members and Dr. Backer:

In order to keep you informed on allegations of OCFA Procurement Department irregularities, I am enclosing the Lance, Soll, Lunghard (LSL) audit report of the OCFA Purchasing/Procurement System. LSL is the OCFA's outside independent CPA.

I had been demanding for many months that the OCFA conduct an independent audit of its Procurement Department in light of all the apparent irregularities I had uncovered in my own internal review of OCFA contract and purchase order commitments. Samples of some of my irregularities findings were transmitted to you under separate cover. The independent CPA audit findings are disturbing. The audit confirms that my allegations of potential OCFA procurement irregularities, actually did occur and are real.

Background

While attending OCFA Board of Director (BoD), Executive Committee (EC), and Budget & Finance Committee (B&F) meetings, I began to notice that backup justification material for many award recommendations was incomplete. This did not permit a director to obtain an informed understanding regarding the basis for the recommendation. In still other cases, I viewed the award justifications as being simply circumspect. On these proposed questionable awards, I requested that the BoD/EC obtain additional information from the OCFA before approving the award recommendations. The BoD/EC consistently rejected the need for additional information.

I came to the conclusion that in my opinion the OCFA Budget & Finance Committee, Executive Committee, and Board of Directors were merely rubber stamp approval groups of the OCFA. I also came to the opinion that many of the Director members were not truly informed and not independent of the OCFA. However, these same Directors were consistently "rubber stamping" the purchase and contract commitments. My previous sample letters to you on this subject substantiate the basis for my opinion on this matter.

No one at the OCFA, the BoD, EC or B&F acted to investigate my findings of apparent improprieties. Hence, I decided to investigate through a public records request the following four most suspicious commitments:

1. Bright Way Building Maintenance
2. Harbor Pointe A/C and Controls
3. Blanket Orders
4. KME

Bright Way Building Maintenance

This is a janitorial contract. I pointed out two apparent irregularities:

1. The contract was extended without EC approval.
2. The justification provided to the EC for the commitment was that janitorial services were "complex in nature".

LSL agreed with my first finding that the contract was extended without EC approval. It did not address my other concern that the technical review found janitorial services as "complex in nature". This technical justification is not believable. However no one of the reviewing groups at the OCFA, BoD, B&F, EC or LSL for that matter took exception with this finding.

Why LSL did not address this technical evaluation is troublesome. There is no mention of it in their report. And LSL did not even recommend that the basis for this technical justification be reviewed. Perhaps it was not in their scope of work or they considered themselves not professionally qualified to render such an opinion. However, the technical evaluation did alert me to be very suspect of future award technical evaluations, which I would later study. What actually turned up was that the technical evaluations on the two other orders I studied (Harbor Pointe and KME) were also apparently irregular.

Harbor Pointe A/C and Controls

The Harbor Pointe order is very disturbing. It shows what appears to be deliberate wrongdoing and actions to circumvent financial controls. The practices continued for years. This was a blanket order.

Here is how the irregularity worked.

1. The OCFA would issue a blanket order for \$50,000. This did not require EC approval.
2. Roughly about three months or so later, the OCFA would issue a change order for \$25,000. This also did not require EC approval.
3. Then about three months or so later, the OCFA would issue another change order for \$25,000. Again, no EC approval was needed, since the total contract commitment was not over \$100,000.
4. Then about three months or so later, the OCFA knowingly issued another contract to Harbor Pointe for \$50,000. It simply added a dash one (-1) to the existing contract number and the books showed that the prior existing contract \$100,000 limit was not exceeded. And there was a new contract number for \$50,000 to the same company, for the same work, that was made to look like it did not need EC approval.
5. Next, about three months or so later the OCFA issued a change order for \$25,000 to the new (-1) contract without EC approval.

6. Still about three months or so later another change order for \$25,000 was issued without EC approval.
7. And so the system knowingly continued in this fashion.

I pointed out to the EC and LSL that using this Procurement Department irregularity, approximately \$1,150,000 was committed to Harbor Pointe without required EC approval.

The shocking thing about this matter was that no one on the EC actually expressed any concern for unauthorized expenditures or need for improvement to the OCFA. This is despite the fact that approximately \$1,150,000 was inappropriately committed without EC approval. I was in those meetings. This was further evidence to me that the EC was not an independent group looking out for the interests of the taxpayer.

The next issue on Harbor Pointe concerned the technical evaluation for the award to Harbor Pointe for the fire station HVAC work. I questioned the validity of the technical evaluation and had two other private industry construction managers review the technical evaluation. They also agreed the technical evaluation was flawed. I asked LSL to review this technical evaluation, but they again apparently declined to do so. However, what needs to be remembered is this second technical evaluation that I reviewed also appears to be irregular. This is now two for two on questionable technical evaluations on a random pull of three suspicious commitments.

I then stated the technical recommendation for the higher High Pointe contract rate was inappropriate and needed to be investigated. This has now actually become a moot point, since LSL has stated that due to procurement irregularities the entire award needs to be rebid. This rebid will hopefully show other HVAC contractors, ambulance transport companies, the Board of Supervisor and the public, that someone is looking to clean up procurement irregularities at the OCFA. Remember at this point no Board Director had expressed any concern or need to investigate these matters I had uncovered and reported to them in writing.

KME

This award to KME for fire engines was the highest award amount of the three awards I reviewed. It was for \$10,000,000. It is by far the most troublesome of the three awards I reviewed. However, there is no mention of my findings or any other matter associated with this award in the LSL audit. Was LSL directed not to review this troublesome order?

The irregularities on this award center on the following items:

1. The RFP was bid on a one year basis but subsequently turned into a five year contract. All the bidders were not given an opportunity to quote on a five year contract that was awarded to KME. This is an extremely irregular competitive bid practice. No one on the EC even cared about my objection to this practice.
2. It appeared the technical specifications were written to favor the existing vendor, KME.
3. It appeared the technical evaluations were skewed to favor KME. This was the third technical evaluation I reviewed, and this one also appeared irregular. We are now three for three on suspicious technical evaluations that appear to be irregular. Is it any wonder why ambulance companies would not want the OCFA to handle the ambulance transport RFP technical evaluations?
4. Another bidder, EVG, pointed out that if its bid was compared on an apple to apple basis to the KME bid, EVG was actually the low bidder.
5. EVG also objected to what appeared to it also to be an improper technical evaluation.

6. Finally, EVG's award protest letter was not given to the EC as part of the award recommendation package. This is also highly irregular, since the EC was denied material award protest information. Those OCFA individuals responsible for this action should be disciplined and removed from procurement activities.

LSL declined to look at this award. Why this was the case? And no one on the B&F even:

- a) Raised this point;
- b) Expressed concern regarding a \$10,000,000 award protest letter; and
- c) Questioned the failure of the OCFA to provide award protest information to the EC.

This award is very suspect and should be investigated by the Orange County Grand Jury.

Budget & Finance Committee Meeting –October 9, 2013

I was present at this meeting. Various Director public statements were made that are very informative.

1. Two of the directors blamed the audit's criticism of OCFA operations on the lack of computer software. This conclusion borders on the unbelievable. Intentional acts to deceive and circumvent financial controls cannot be ascribed to a lack of computer software.
2. The OCFA blamed the poor operations findings on the lack of proper training. This now appears to be the standard OCFA response to Procurement Department irregularities. Recall the Ambulance Transport RFP irregularities. The OCFA stated in response to the Orange County Board of Supervisors on this matter that additional training was also the cure for this problem. This appears to be the new OCFA Procurement Department excuse mantra.
3. One of the OCFA directors tried to put on a good face to the public by stating that the director was instrumental in having the LSL audit undertaken. In fact, this same director was continually instrumental in blocking the audit assignment that I was calling for over a period of months.
4. None of the directors even questioned the need to investigate all of the apparent Procurement Department irregularities on this order, which I and another bidder brought to their attention in letters and meeting public comments.
5. One of the directors, I believe a CPA himself, appeared to suspect something. He now knew that a member of the public uncovered many procurement irregularities in the space of four to five hours of a public records review of suspicious Purchasing Department commitments. He probably thought, if so many irregularities were uncovered, and now confirmed, in such a short time frame, how many more would be uncovered under an expanded review?
6. The director was then concerned that the CPA could not issue a statement regarding the OCFA financial controls. The CPA explained that by accounting rules its firm could not do so. I told the directors that another CPA firm needs to be brought in to look at the financial controls over the OCFA and express an opinion on its review. None of the directors appeared to feel that this was even necessary. The impression I came up with was that the Directors deemed such a financial controls audit would only expose even more OCFA irregularities.

So, the following questions concerning apparent Purchasing Department irregularities remain unaddressed in my mind after the LSL audit:

- a) Why wasn't the KME award reviewed?
- b) Why weren't the technical reviews studied?
- c) Why wasn't the audit review of the Purchasing Department expanded due to knowledge that a member of the public uncovered so many irregularities in such a short space of time?

What is particularly troublesome is that a truly comprehensive audit was not ordered. From a read of the LSL audit report, the Procurement Department audit centered basically only on concerns detailed in my letters. And I only did a very cursory procurement review. It needs to be remembered what LSL wrote in the second to last paragraph of its report regarding its limited scope of work as directed by the OCFA:

"Had we performed additional procedures, other matters might have come to our attention that would have been reported to you."

This is an obtuse way of saying that the reason LSL did not look at the KME award, technical evaluations and other matters I brought to their attention in letters to them is that the OCFA directed LSL not to look into those matters.

The real problem at the OCFA seems to be the Board of the Directors. In the corporate world, the Directors would have ordered that an expanded audit be undertaken. That is just accounting "best practices". The OCFA Board of Directors needed to take expanded action. Since they did not and continually refuse to do so, the Orange County Grand Jury needs to get involved in this matter.

If there are more Procurement Department irregularities to root out, let's root them out now so we can restore public and bidder confidence in the OCFA RFP process. Right now it would be irresponsible in light of all the audit findings to even consider having the OCFA continue to conduct the RFP for ambulance transport.

Your assistance and consideration of these matters is appreciated by the residents and businesses of Orange County.

Sincerely,



Stephen M. Wontrobski

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**DISCUSSION CALENDAR - AGENDA ITEM NO. 4
BUDGET AND FINANCE COMMITTEE MEETING
October 9, 2013**

TO: Budget and Finance Committee, Orange County Fire Authority

FROM: Lori Zeller, Assistant Chief
Business Services Department

SUBJECT: **Internal Control Review on Purchasing/Procurement**

Summary:

This agenda item is submitted to present the independent accountants' Agreed-Upon Procedures report of OCFA's internal control review on Purchasing/Procurement.

Recommended Action:

Review the proposed agenda item and direct staff to place the item on the agenda for the Executive Committee meeting of October 24, 2013, with the Budget and Finance Committee's recommendation that the Executive Committee direct staff to implement the Auditor's recommendations as stated under OCFA management responses in the report.

Background:

At the March 14, 2012, Budget and Finance Committee meeting, the Committee approved the selection of Lance, Soll & Lunghard, LLP (LSL) as the auditing firm to complete a comprehensive review of OCFA's financial internal controls over the next three years. At the February 13, 2013, and March 13, 2013, Budget and Finance Committee meetings, the Committee approved the scope of work for the first year of the comprehensive internal control review. The scope included the following areas:

1. Revenue Recognition - Fire Prevention Fees
2. Procurement/Disbursements Practices Relating to Cal Cards (credit cards), Travel-Related Activities, and Fuel Usage
3. Purchasing/Procurement Review

Review of Internal Controls on Purchasing/Procurement:

LSL has completed their test work and compiled a report of the observations noted during their review. Included in the report are recommendations by the auditors to improve the process based on their observations. LSL submitted the report to OCFA management for inclusion of the appropriate responses to the recommendations. A copy of the report, along with OCFA's management responses, is included as an attachment to this staff report. All corrective actions stated in the Management's Responses of the Independent Auditors' Report of Internal Controls over Purchasing/Procurement are in the process of being implemented by staff.

Historically, internal control review reports are presented to the Budget and Finance committee (that also serves as the OCFA audit committee) for discussion and approval. Due to the recent concerns raised by members of the public and the media regarding public sector procurement

practices, staff felt it was important to also present this report to the Executive Committee which is responsible for approving all purchases and contracts (except public works) that exceed specific dollar thresholds as defined in the OCFA Roles/Responsibilities/Authorities matrix.

Impact to Cities/County:

Not applicable

Fiscal Impact:

None

Independent Auditor (Lance, Soll & Lunghard, LLP) Contact for Further Information:

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Staff Contact for Further Information:

Jim Ruane, Finance Manager/Auditor

Finance Division

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(714) 573-6304

Attachment:

Agreed-Upon Procedures Review on Purchasing/Procurement with OCFA responses

Attachment



ORANGE COUNTY FIRE AUTHORITY

**Independent Accountant's Report on Applying
Agreed-Upon Procedures on
Purchasing/Procurement**

September 17, 2013

Lance Soli & Langhard, LLP
William, Peter & Howard

Orange County
Silicon Valley
Inland Valley
Los Angeles County

www.LSLCPAs.com

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Jim Ruane, Finance Manager / Auditor
 Orange County Fire Authority
 Irvine, California

We have performed the procedures enumerated in the sections below, which were agreed to by the Orange County Fire Authority (the Authority), solely to assist you with respect to the Purchasing/Procurement process. The agreed-upon period, in which was examined, was from January 1, 2012 to December 31, 2012. The Authority's management is responsible for the policies and procedures related to Purchasing/Procurement. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the Authority. Consequently, we make no representations regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Initiating and Authorizing

1. We obtained copies of policies and procedures and conducted interviews of personnel responsible for initiating and authorizing purchases/procurement to gain an understanding of responsibilities and processes surrounding the access to initiate purchases and the internal controls involved in the process.

Observation 1: During our observations we noted that page 101 of the fiscal year 12/13 Budget Book distinguishes approval levels for both service contracts and consultants, but does not indicate how to determine which contracts will be considered consultants, and which will be considered service contracts. Service contracts require board approval if the contract is at least \$100,000, while consultant contracts require Board approval if the contract is at least \$25,000.

Evaluation: Depending on the type of services performed, some contracts can be classified as either service contracts or consultant contracts, and at times the classification can be subjective, and it is possible to have consultant services be defined as a service contract to avoid Board approval.

Recommendation: We recommend that the definition of a service contract or a consultant contract be more detailed as to allow certain types of services to be more defined or to change the approval levels so that service contracts and consultant contracts require the same approval limits so the handling of the contracts would be consistent.



Jim Ruane, Finance Manager / Auditor
Orange County Fire Authority
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**OCFA Management's
Response:**

We agree with the auditor's recommendation to better define the differences between service and consultant contracts. As staff prepares the revision to the purchasing ordinance, consideration will also be given in setting the same approval limits for both consulting and service contracts. This will provide consistency in the policy and eliminate the incentive to have a consultant service defined as a service contract to avoid Board approval.

Observation 2:

During our observations we noted that the Authority utilizes physical purchase requisitions to initiate the purchasing process, but that these requisitions do not have a sequential numbering system in place to track the outstanding requisitions. Each requisition is recorded by the Purchasing Department on an excel spreadsheet, but it is manually recorded, allowing for errors and omissions to be present in the log. We also noted that the Banner system does have the capabilities to utilize system generated purchase requisitions but has not been put into place.

Evaluation:

To be effective, requisitions should have a pre-numbered numerical sequence attached and they should be recorded and reviewed to verify there are not missing requisitions. Online requisitions will strengthen the controls and monitoring of these documents.

Recommendation:

We recommend that the Authority utilize the Banner system or another available platform for purchase requisitions and if possible, online approval queues to track the requisitions. We also recommend that requisitions be assigned a preprinted number to facilitate the tracking of each document.

**OCFA Management's
Response:**

Staff agrees with the auditor's recommendations that it would be best to utilize the Banner system for requisitions. The current requisition is a Word document available on SharePoint. However, at this time, there are financial and agency-wide access limitations in utilizing the requisitioning system available in Banner; therefore Purchasing staff will research of creating an online purchasing requisition system utilizing SharePoint.

Observation 3:

During our observations we noted that the Authority maintains a purchase requisition log that is only used by the Purchasing Department to track requisitions that make it to the Purchasing Department for approval. This does not capture requisitions that have been misplaced or misused. The requisition log is updated to include the purchase order numbers and other useful information but it is not reviewed for accuracy or completeness. We selected a sample of 28 purchase orders and 5 blanket purchase orders from the requisition log and noted 6 purchase orders were unable to be located with the information listed on the log.



Jim Ruane, Finance Manager / Auditor
Orange County Fire Authority
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- Evaluation:** Without pre-numbered sequential purchase requisition there is not a way to verify the requisition log is complete. The log is also susceptible to errors and omissions and without proper review these errors and omissions can go unnoticed.
- Recommendation:** We recommend that the requisition logs be updated and reviewed on a monthly basis to ensure each requisition is monitored and properly accounted for.
- OCFA Management's Response:** We agree with the auditor's recommendation. Purchasing staff will research the ability of creating an online purchasing requisition system utilizing SharePoint that will facilitate automated maintenance of a tracking log. In the meantime, purchasing staff will continue to utilize the manual requisition log and update/review the log regularly.

Documentation/Communication and Reporting

1. We obtained copies of policies and procedures and conducted interviews of personnel responsible for documenting and communicating purchases/procurement to gain an understanding of responsibilities and processes surrounding the documentation and reporting of purchases/procurements.

- Observation 1:** We noted there were cases in which purchase orders were issued change orders because the original purchase order was not approved for the proper amount of expenditures and the approved amount needed to be increased. According to the Authority's Standard Operating Procedures for Purchasing, standard acquisitions over \$10,000 require three informal bids. In some cases, change orders are issued for items that originally had not exceeded the \$10,000 threshold, so the proper bid requirements were not performed. While we noted no specific exceptions, there is a risk that when change orders are issued in these cases the Authority could be overriding internal controls established and may not be in compliance with its policy.
- Evaluation:** Prior to submitting requisitions, Departments should be performing an analysis with available information relating to the desired purchase to include prior year expenditures, current year budget and current year projections. This research should be attached to the requisition so that the Purchasing Department can verify proper research has been attained.
- Recommendation:** We recommend research and support for the amounts listed on purchase requisitions be attached to allow the Purchasing Department to have a more clear understanding of the reason for the purchase and the amount necessary to accomplish the desired tasks. This procedure should encompass all purchase requisitions for regular purchase orders, blanket purchase orders, consultant service contracts, and public works contracts.



Jim Ruane, Finance Manager / Auditor
Orange County Fire Authority
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**OCFA Management's
Response:**

Management agrees with the auditor's recommendation. To address these concerns, purchasing and accounting will be providing purchasing and finance training to the departments in the current fiscal year in an effort to educate them on processes.

Observation 2:

We noted that the Authority utilizes "sole source" vendors for items that can only be purchased by one vendor or for which all other vendors have been eliminated for proper business reasons. Under the Authority's current procedure, the documentation used to support the use of a sole source vendor may be insufficient or unclear, especially if only reviewing the purchase order. Under Observation 3 related to Initiating and Authorizing (above) it was mentioned that we selected a sample of purchase orders. Of this sample, three purchase orders listed had contracted with sole source vendors for items over the \$10,000 threshold. The documentation appeared to be incomplete because there was no documentation attached to the purchase order.

Evaluation:

The purchasing manual does have a section that discusses sole source vendors and various approval levels and limits. Based on the documentation provided for each individual purchase order, it is difficult to determine if the approval limits have been followed.

Recommendation:

We recommend that the Authority establish a sole source vendor form that should be filled out and stored in the vendor file. These forms should also be attached to individual purchase orders that should indicate lines to include the Fire Chief and Executive Committee approvals when necessary.

**OCFA Management's
Response:**

We agree with the auditor's recommendation. Purchasing staff is currently working on the creation of a sole source form that will help to standardize the requests for sole source purchases. Implementation of this process should be accomplished by the end of the calendar year.

Observation 3:

We noted that the Authority utilizes "Cooperative Agreements" in which they can "piggy back" on other contracts made publicly available between larger Governmental Agencies and various companies. The Standard Operating Procedures Ordinance Number 7, Section 7 states that the bidding requirements don't apply "when the Board of Directors finds that the public interest and convenience require the purchase of services, supplies, and equipment utilizing purchasing agreements maintained by county, state or other public entities". This is the only documentation listed for Cooperative Agreements.

Jim Ruane, Finance Manager / Auditor
 Orange County Fire Authority
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Evaluation: Cooperative Agreements can benefit the Authority because the Authority can compare a current contract on the books to one another larger Governmental Agency has entered into and get better pricing in some cases. The Authority should have a system in place that requires the documentation of the research that is done related to these cooperative agreements to justify the use of these agreements.

Recommendation: We recommend that the Authority establish written policies and procedures related to Cooperative Agreements to include the amount of research to be documented, the support required, and proper procedures to follow.

OCFA Management's Response: Management agrees with the recommendation and will address the use of cooperative agreements in the revision of the purchasing ordinance.

Observation 4: The Standard Operating Procedures developed by the Authority has areas that are not addressed as specifically and in as much detail as is necessary.

Evaluation: The Model Procurement Code gives a solid base from which to establish basic policies, procedures, and controls in relation to Procurement and Purchasing.

Recommendation: We recommend that the Authority obtain a copy of the Model Procurement Code developed by the American Bar Association and incorporate the applicable items from the Model Code into the Authority's Standard Operating Procedures.

OCFA Management's Response: We agree with the auditor's recommendation. Staff has a copy of the Model Procurement Code and intends to revise and develop a Model Procurement Code based Ordinance. Once the ordinance has been adopted, the standard operating procedures will be updated to reflect the changes.

Reconciliation and Review

1. We obtained copies of policies and procedures and conducted interviews of personnel responsible for reconciling and reviewing purchases/procurement to gain an understanding of responsibilities and processes surrounding the reconciliation of purchases/procurements and review.

Observation 1: During our observations we noted there are certain situations that arise in which Departments are authorized to purchase items without receiving a standard purchase order. These transactions are referred to as "direct pay" purchases. Ordinance Number 007, Section 7 states that "purchases of services, supplies, and equipment shall be made and accomplished in conformity with Section 8 (bidding procedures) unless the amount is less than \$10,000." There is general confusion throughout the Authority on the interpretation of this item and the approval process is not clearly identified.



Jim Ruane, Finance Manager / Auditor
Orange County Fire Authority
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Evaluation: There is confusion about responsibilities and consistent treatment across Departments regarding direct pay purchases.

Recommendation: We recommend that the Authority evaluate this section of the Ordinance and communicate to all Departments the expectations and procedures involved with these direct pay transactions.

OCFA Management's Response: Management agrees with the auditor's recommendation. This concern will be addressed in the revised purchasing ordinance and will be better defined. The bidding procedures will be included in the purchasing and finance training that will be offered to the departments.

Observation 2: Please refer to Observation 1 in this section, above.

Evaluation: The Authority does not have procedures discussed in detail for direct pay transactions in the standard operating procedures. Individual and Departmental responsibilities should be documented as well as indicate a clear description of how these transactions should be handled.

Recommendation: We recommend that the Authority include direct pay transaction procedures in the standard operating procedures document.

OCFA Management's Response: We agree with the auditor's recommendation. Management is looking for ways to minimize the use of direct payments through the utilization of established blanket order contracts. Additional attention will be given to the use of direct payment transactions in the purchasing ordinance revision. In addition, direct payment procedures will be covered in the purchasing training.

Compliance and Monitoring

1. We obtained copies of policies and procedures and conducted interviews of personnel responsible compliance and monitoring of purchases/procurement to gain an understanding of responsibilities and processes' surrounding the procedures used to verify the Authority is in compliance with laws and regulations.

Observation 1: We noted there were instances in which members of the community or vendors that did not get the award for bids would complain and demand evidence from the Authority justifying certain decisions. It is important that the documentation maintained by the Authority support decisions made by management and the Board of Directors in each situation.

Evaluation: Each request for proposal that goes out to public bid has a section that deals with objections and disputes, but there is nothing in the Standard Operating Procedures that discusses these items.



Jim Ruane, Finance Manager / Auditor
Orange County Fire Authority
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Recommendation: We recommend that the Authority include the section of the request for proposals that discusses objections and disputes and include additional information that details out how to properly document these objections and disputes, and the procedures the Authority needs to take.

OCFA Management's Response: Management agrees with the recommendation and will include a protest procedure in the revision of the purchasing ordinance.

Observation 2: During our observations we noted that the current procedures in place make it difficult for the Authority to properly monitor existing contracts and when they expire.

Evaluation: Many of the contracts the Authority enters into are for over \$10,000, which would require the Authority to solicit for bids. The Request for Proposal process can be lengthy and proper timing and planning is essential in order to monitor contracts as they expire. The current system in place used to monitor blanket orders and Executive Committee approval is inefficient and needs to be updated.

Recommendation: We recommend that the Authority revise the current procedures in place to facilitate timely and proper monitoring of contracts as they expire. There are also various programs or software available to the Authority that will track and monitor contracts and projects, and when the contracts will expire.

OCFA Management's Response: We agree with the auditor's recommendation. Purchasing staff has prepared an excel list of all the blanket orders and the years remaining on the contract and will be better able to issue the solicitations in a timely manner. In addition, staff is gathering information on software programs available for contract management in an effort to move away from a manual system. Staff will make a recommendation to management based on the findings.

Additional Procedures

1. We performed additional procedures with respect to blanket orders for Bright Way Building Maintenance, Harbor Pointe A/C, and all vendors with multiple blanket orders issued since January 2011.

Observation: See Attachment A to this report.



Jim Ruane, Finance Manager / Auditor
Orange County Fire Authority
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We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the internal controls of Orange County Fire Authority related to Purchasing/Procurement. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Orange County Fire Authority and is not intended to be, and should not be, used by anyone other than the specified party.

Lance, Soll & Loughard, LLP

Brea, California
September 17, 2013

ORANGE COUNTY FIRE AUTHORITY

**Independent Accountant's Report on Applying Agreed-
Upon Procedures on Procurement Contracts for Blanket
Purchase Orders**

September 17, 2013



CERTIFIED PUBLIC ACCOUNTANTS

vpb A Division of LSI, CPAs
vitumre, peeser & boucher

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Jim Ruane, Finance Manager / Auditor
Orange County Fire Authority
Irvine, California

We have performed the procedures enumerated in the sections below, which were agreed to by the Orange County Fire Authority (the Authority), solely to assist you with respect to the procurement contracts for blanket purchase orders. The agreed-upon period in which was examined covered the contract period related to blanket order 1158 and 1201 for Harbor Pointe A/C and Controls and blanket order 1095 for Bright Way Building Maintenance, as well as all vendors with multiple blanket orders issued since January 2011. The Authority's management is responsible for the policies and procedures related to Purchasing/Procurement. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the Authority. Consequently, we make no representations regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Blanket Orders

Bright Way Building Maintenance

1. We obtained copies of policies and procedures and conducted interviews of personnel responsible for initiating, authorizing, and monitoring purchases/procurement. We obtained and reviewed information pertaining to the procurement of services with Bright Way Building Maintenance.

Observation:

We noted that the contract between the Authority and Bright Way Building Maintenance was for the period of 05/01/08 through 04/30/09, with the option of four one-year renewals through 4/30/13 for Janitorial Services at the Regional Fire Operations & Training Center (RFOTC). This contract was approved by the Executive Committee on April 24, 2008. The Authority exercised each of these renewals, and the contract expired on 4/30/13 without a new contract in place. The Authority continued to receive services from Bright Way Building Maintenance after the expiration of the contract. On May 23, 2013, the Authority submitted a request to the Executive Committee to "approve and authorize the Purchasing Manager to extend the blanket order contract terms on a month-to-month basis not-to-exceed six months pending completion of a Request for Proposal process" not-to-exceed \$70,914.

Evaluation:

The procedures currently in place at the Authority make it difficult on the Purchasing staff to properly monitor contracts as they expire. This allows situations to arise where the Authority doesn't have time to properly complete the Request for Proposal process and to adapt



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contracts to fit the immediate needs. As a result of the ineffective monitoring procedures over contracts, the agreement to extend the contract with Bright Way Building Maintenance was not solicited for bids. The Authority also received services for a period of time without an approved agreement in place.

Recommendation: We recommend that the Authority revise the current procedures in place to facilitate timely and proper monitoring of contracts as they expire. Many of the contracts require the Authority to submit request for proposals, which can be a rather lengthy process. There are also different software programs the Authority can purchase that will track and monitor contracts and projects, and when the contracts will expire.

OCFA Management's Response: Purchasing staff has prepared an excel list of all the blanket orders and the years remaining on the contract. Past practice was to notify the department the month the contract expired. This did not provide sufficient time to issue a bid and award a contract prior to contract expiration. With the information from the new excel report, purchasing staff will be more proactive in working with the departments to get the solicitations issued prior to contract expiration. In addition, staff is gathering information on software programs available for contract management in an effort to move away from a manual system. Staff will make a recommendation based on the findings.

Harbor Pointe A/C and Controls

2. We obtained copies of policies and procedures and conducted interviews of personnel responsible for initiating, authorizing, and monitoring purchases/procurement. We obtained and reviewed information pertaining to the procurement of services with Harbor Pointe A/C and Controls.

Observation 1: We noted that the contract between the Authority and Harbor Pointe A/C and Controls was originally for the period of 11/01/08 through 10/31/09, with the option of two one-year renewals through 10/31/11 for HVAC Maintenance at the RFOTC. The contract was awarded after an RFP was issued. This contract was not approved by the Executive Committee because the contract was considered a service contract and Authority management may approve the contract up to \$100,000 per year. This contract received blanket order number 1158.

On March 27, 2009, the Authority entered into a second contract with Harbor Pointe A/C and Controls for HVAC Maintenance for the Fire Stations for the period of 4/1/09 through 3/31/10, with the option of four one year renewals through 3/31/14. This contract was also awarded after an RFP was issued. This contract was not approved by the Executive Committee because the contract was considered a service



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contract and Authority management may approve the contract up to \$100,000 per year. This contract received blanket order number 1201.

On January 24, 2013, the Executive Committee approved the combination of the contracts and extensions through October 31, 2015. The Contract Duration Policy approved by the Board of Director's on November 15, 2007 provides Authority Management the ability to extend the contract for circumstances warranting longer periods of coverage for the continuity of service. Blanket order number 1158 was discontinued at this time.

Evaluation:

The contract extension through October 31, 2015, should have only been extended through March 31, 2014. Both of these blanket orders were for service contracts accomplishing the same purpose at different locations throughout the Authority. The Authority's Purchasing policies do not define whether the annual expenditures are combined for similar projects with the same vendor. The total lifetime expenditures were as follows:

<u>RFOTC BO#1158</u>		<u>Fire Stations BO#1201</u>	
11/01/08-10/31/09	\$53,024.11	04/01/09-03/31/10	\$92,670.57
11/01/09-10/31/10	\$82,685.70	04/01/10-03/31/11	\$75,537.65
11/01/10-10/31/11	\$88,024.77	04/01/11-03/31/12	\$69,979.38
11/01/11-10/31/12	\$59,964.85	04/01/12-03/31/13	\$244,784.45
11/01/12-01/31/13	\$14,724.45		
Totals	\$298,423.88	Totals	\$482,972.05

It is noted from this summary that neither of individual contracts exceeded the \$100,000 annual threshold requiring Executive Committee approval until the period of 04/01/12 through 03/31/13. Once the threshold was met, the Authority took the contract to the Executive Committee, as documented in Observation 1, above. The Authority extended the contract with Harbor Pointe A/C and Controls at RFOTC once blanket order #1158 had expired as of October 31, 2011, by combining the services into blanket order #1201.

Recommendation:

We recommend that the Authority re-submit a request for proposal to solicit public bids for HVAC Maintenance contracts for both the RFOTC and the Fire Stations. This is because the current term for the RFOTC contract has expired and was combined with the Fire Station contract without being re-submitted for proposal.

The current purchasing policies do not specify whether the Authority can submit two separate bids for the RFOTC and the Fire Stations separately even if it is for the same service and with the same vendor. We recommend the policy be updated to add some clarity to the subject and also discuss dollar thresholds for approval.



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**OCFA Management's
Response:**

While management agrees with the Auditor's recommendation, it should be noted that there were two separate formal solicitations which allowed for separate vendors to compete for the individual contract awards. As a result of the separate solicitations, both contracts were awarded to Harbor Pointe. The intent of combining the contracts and submitting this to the Executive Committee for approval was done in an effort to be transparent and was not to avoid a formal process. Purchasing staff intends to send out a new solicitation for these services and has only extended the contract through March 31, 2014.

Observation 2:

During our observations we noted that the contracts between the Authority and Harbor Pointe A/C and Control contained numerous change orders each year.

Evaluation:

According to the Roles/Responsibilities/Authorities for OCFA Section of the Policy and Guidelines contained in the Budget Book on page 101, Authority management has the authorization to "approve change order/modifications up to 15%, but not to exceed a total value of \$50,000". Each year for both contracts, the Authority management approved change orders in excess of 15%. However, individual change orders did not exceed \$50,000, but in total the change orders have exceeded that threshold on several occasions.

Despite the change orders, the individual expenditures related to each contract never exceeded the \$100,000 annual threshold for service contracts as documented in the Evaluation to Observation 1 above until the period of 04/01/12 through 03/31/13, in which the Authority submitted the contract for Executive Committee Approval.

The current policies in place regarding change orders and Executive Committee approval, as written, do not appear to be followed in this situation.

Recommendation:

We recommend that the Authority clarify the current policies in place for change orders and the approval process for the different type of purchases, as it presently appears to be unclear.

**OCFA Management's
Response:**

Management agrees with the auditor's assessment. To address these concerns, purchasing and finance staff are planning to provide training to the departments in an effort to further educate them on the procurement process and adhering to the OCFA Roles/Responsibilities/and Authorities matrix. In addition, change orders will be addressed in the revision to the purchasing ordinance.



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Blanket Orders

3. We obtained a schedule of all blanket purchase orders issued by the Authority from the period of January 1, 2011 through May 8, 2013. We evaluated all blanket orders and judgmentally selected all items that contained the following criteria:

One Vendor
Multiple Blanket Orders Issued
Same Contract Period

We have included a schedule of all blanket orders inspected as a result of our sample as Exhibit A, attached to this report.

Observation: The Authority has issued 841 blanket orders from the start of 2011. As a result of our selections, 234 separate blanket orders were identified as higher risk items, or those meeting the above criteria. We physically inspected each blanket order listed in Exhibit A, and noted the following exceptions:

Randstad North America blanket order #112-6 was originally approved to expire on 5/31/13, but a current RFP and contract was not available at the expiration of the contract, so the Authority submitted a 6 month extension to the Executive Committee on May 23, 2013, through November 30, 2013. This situation is similar to the one documented under the Brightway Building Maintenance blanket orders documented in section 1 of this report.

Trucparco blanket order #1102-4 was originally approved to expire on 4/30/13, but a current RFP and contract was not available at the expiration of the contract, so the Authority extended the contract 2 months. This extension did not need Executive Committee approval because it was under the \$100,000 annual threshold. This situation is similar to the one documented under the Brightway Building Maintenance blanket orders documented in section 1 of this report.

Verizon Wireless blanket order 1085-2 and 1341 had two issues noted. The first issue was that the date of the last annual change order did not match the dates of the original blanket order. The second issue noted was that the last two change orders were issued for higher amounts than what the Executive Committee approved.



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Evaluation: The evaluation in Section 1 of this Report is sufficient to address the issues related to Randstad North America blanket order #1122-6 and Truckparco blanket order #1102-4.

The internal controls over the recording and processing of blanket orders need to be improved through the use of technology and segregation of duties. Adequate segregation of duties among the tasks of initiating, approving, recording, and reviewing blanket orders will strengthen controls. Computer and program controls implemented can provide data entry controls, edit checks, exception reports, access controls, and reviews of input or output data.

Recommendation: Based on the additional analysis of all blanket orders, the recommendations made in Section 1 and 2 of this Report, related to monitoring expiring contracts and clarifying policy on handling multiple agreements with same vendor, have not changed. We recommend that the internal controls over the initiating, recording, and review of blanket orders be strengthened so that the terms approved by the Executive Committee (duration and amount) be the same as the actual blanket order.

OCFA Management's Response: Management agrees with the recommendation to strengthen internal controls. We understand from the audit that the three blanket orders discussed above represent only 1.5% of the 234 blanket orders reviewed, and actions are underway to address these findings. Part of the reason for the audit finding on these three blanket orders are the existing manual system, limited procurement staffing levels and the need to provide additional training to the departments. The solicitation was issued for Information Technology staffing (Randstad); proposals have been received and are currently being evaluated with anticipated recommendation for award at the October Executive Committee. The auto parts contract (Truckparco) was bid and multiple contract awards were made.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the procurement contracts of the Orange County Fire Authority for blanket order 1158 and 1201 for Harbor Pointe A/C and Controls, and blanket order 1095 for Bright Way Building Maintenance, as well as all vendors with multiple blanket orders issued since January 2011. And accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Orange County Fire Authority and is not intended to be, and should not be, used by anyone other than the specified party.

Lance, Soll & Loughard, LLP

Brea, California
September 17, 2013

PG Number	Vendor Name	Description of Service or Commodity	Amount \$0.00	Buy/RFQ #	Date of Bid	Contract Start Date	Contract End Date	Executive Committee Approval
000121-1	ACS GOVERNMENT SYSTEMS	Hardy remote database maintenance	138,000.00		N/A	7/1/2010	6/30/2011	N/A
000121-2	ACS GOVERNMENT SYSTEMS	Hardy remote database maintenance	138,000.00		N/A	7/1/2011	6/30/2012	N/A
000121-3	ACS GOVERNMENT SYSTEMS	Hardy remote database maintenance	138,000.00		N/A	6/30/2012	6/30/2013	N/A
000121-4	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2013	6/30/2014	N/A
000121-5	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2014	6/30/2015	N/A
000121-6	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2015	6/30/2016	N/A
000121-7	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2016	6/30/2017	N/A
000121-8	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2017	6/30/2018	N/A
000121-9	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2018	6/30/2019	N/A
000121-10	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2019	6/30/2020	N/A
000121-11	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2020	6/30/2021	N/A
000121-12	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2021	6/30/2022	N/A
000121-13	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2022	6/30/2023	N/A
000121-14	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2023	6/30/2024	N/A
000121-15	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2024	6/30/2025	N/A
000121-16	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2025	6/30/2026	N/A
000121-17	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2026	6/30/2027	N/A
000121-18	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2027	6/30/2028	N/A
000121-19	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2028	6/30/2029	N/A
000121-20	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2029	6/30/2030	N/A
000121-21	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2030	6/30/2031	N/A
000121-22	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2031	6/30/2032	N/A
000121-23	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2032	6/30/2033	N/A
000121-24	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2033	6/30/2034	N/A
000121-25	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2034	6/30/2035	N/A
000121-26	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2035	6/30/2036	N/A
000121-27	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2036	6/30/2037	N/A
000121-28	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2037	6/30/2038	N/A
000121-29	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2038	6/30/2039	N/A
000121-30	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2039	6/30/2040	N/A
000121-31	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2040	6/30/2041	N/A
000121-32	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2041	6/30/2042	N/A
000121-33	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2042	6/30/2043	N/A
000121-34	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2043	6/30/2044	N/A
000121-35	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2044	6/30/2045	N/A
000121-36	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2045	6/30/2046	N/A
000121-37	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2046	6/30/2047	N/A
000121-38	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2047	6/30/2048	N/A
000121-39	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2048	6/30/2049	N/A
000121-40	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2049	6/30/2050	N/A
000121-41	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2050	6/30/2051	N/A
000121-42	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2051	6/30/2052	N/A
000121-43	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2052	6/30/2053	N/A
000121-44	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2053	6/30/2054	N/A
000121-45	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2054	6/30/2055	N/A
000121-46	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2055	6/30/2056	N/A
000121-47	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2056	6/30/2057	N/A
000121-48	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2057	6/30/2058	N/A
000121-49	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2058	6/30/2059	N/A
000121-50	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2059	6/30/2060	N/A
000121-51	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2060	6/30/2061	N/A
000121-52	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2061	6/30/2062	N/A
000121-53	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2062	6/30/2063	N/A
000121-54	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2063	6/30/2064	N/A
000121-55	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2064	6/30/2065	N/A
000121-56	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2065	6/30/2066	N/A
000121-57	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2066	6/30/2067	N/A
000121-58	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2067	6/30/2068	N/A
000121-59	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2068	6/30/2069	N/A
000121-60	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2069	6/30/2070	N/A
000121-61	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2070	6/30/2071	N/A
000121-62	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2071	6/30/2072	N/A
000121-63	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2072	6/30/2073	N/A
000121-64	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2073	6/30/2074	N/A
000121-65	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2074	6/30/2075	N/A
000121-66	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2075	6/30/2076	N/A
000121-67	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2076	6/30/2077	N/A
000121-68	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2077	6/30/2078	N/A
000121-69	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2078	6/30/2079	N/A
000121-70	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2079	6/30/2080	N/A
000121-71	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2080	6/30/2081	N/A
000121-72	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2081	6/30/2082	N/A
000121-73	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2082	6/30/2083	N/A
000121-74	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2083	6/30/2084	N/A
000121-75	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2084	6/30/2085	N/A
000121-76	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2085	6/30/2086	N/A
000121-77	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2086	6/30/2087	N/A
000121-78	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2087	6/30/2088	N/A
000121-79	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2088	6/30/2089	N/A
000121-80	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2089	6/30/2090	N/A
000121-81	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2090	6/30/2091	N/A
000121-82	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2091	6/30/2092	N/A
000121-83	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2092	6/30/2093	N/A
000121-84	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2093	6/30/2094	N/A
000121-85	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2094	6/30/2095	N/A
000121-86	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2095	6/30/2096	N/A
000121-87	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2096	6/30/2097	N/A
000121-88	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2097	6/30/2098	N/A
000121-89	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2098	6/30/2099	N/A
000121-90	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2099	6/30/2100	N/A
000121-91	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2100	6/30/2101	N/A
000121-92	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2101	6/30/2102	N/A
000121-93	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2102	6/30/2103	N/A
000121-94	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2103	6/30/2104	N/A
000121-95	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2104	6/30/2105	N/A
000121-96	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2105	6/30/2106	N/A
000121-97	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2106	6/30/2107	N/A
000121-98	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2107	6/30/2108	N/A
000121-99	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2108	6/30/2109	N/A
000121-100	ACS GOVERNMENT SYSTEMS	New BI 455, No longer EDC	54,151.43		N/A	6/30/2109	6/30/2110	N/A

