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: EMCC

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 contact 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 <u>any</u> 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.

- 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

Discussion Calendar – Agenda Item No. 4 Budget and Finance Committee Meeting October 9, 2013 Page 2

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: Bryan Gruber, CPA bryan gruber@lslcpas.com (714) 672-0022

Staff Contact for Further Information: Jim Ruane, Finance Manager/Auditor Finance Division jimruane@ocfa.org (714) 573-6304

Attachment:

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



ORANGE COUNTY FIRE AUTHORITY

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

September 17, 2013

Cance Soll & Langhard, LLP Victor Feeter & Borcher

Orange County Silicon Valley To necula Valley Los Angoles County

www.LSLCPAs.com



· David E. Hele, CPA, CFP · Bryan S. Gruber, CPA Donatid G. Status, CPA

 Deborah A. Harper, CPA and K. Kikuchil, CPA . Sary A. Cales, CPA . Michael D. Mangold, CPA

Sussen F. Metz, CPA · Shelly K. Jackley, CPA · David S. Myers, CPA

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.



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.



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 regulation log and update/review the log regularly.

Documentation/Communication and Reporting

 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.



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 Chlef 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.



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.

QCFA 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

 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.



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

 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.



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

 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.



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.

Janes, Soll & Lunghard, Japan 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



· Bankl E. Hide, CPA, CFP · Bryon S. Graber, CPA

· Donald G. Slatin, CPA

 Deboreh A. Herper, CFA - Richard K. Kitochi, CPA - Gary A. Cales, CPA

- Susan F. Matz, CPA

· Wichael D. Manookil CPA

Shelly K. Jackley, CPA

· David S. Mens, CPA

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



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

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



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:

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



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.



Blanket Orders

 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 itams 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.



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 Trucparco 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.

Brea, California September 17, 2013

Lance, Soll & Lunghard, LLP

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1344, 1942 1344, 1943 1344		ESTA, INC.	Techelegy Professional Services	\$144,000.00	HP1477	2/1 \$/200m	618/2811	£1150413	N/A
15031, PCC	,	TSRL INC.	Technics Protembers Services	\$100,001.00	MP1677	37,573000	878-2012	£180413	NIA
1554, 1945	-	DAU, INC.	Professional CIS Malatenance Services	171,000.00	Seie Searts	MA	8190414	2740911	447725
TOTAL DEC. TOTAL DEC. Transmission Acritical DEC. Maldensaces Acritical DEC. Transmission DEC. Transm	1-1	ESSI, INC.	Professional C19 Malaton mere Services	345,400,54	Sale Service	N/A	2/19/2011	2/14/2911	110000
TANKENGETTERS SATETY CENTER	7	ISM, INC.	Professiogal GIS Malersmance Nervices	575,000,01	Sein Source	NA	2190913	2342854	SATTORIS.
PARAMEGER AND ACTURED PARAMETER SHAPES STABLES S	7	PARENCITIES SAFETY CENTER	Parchase of Halmet Shirids	147,580,84	MODEL	41/2007	61/2018	5312411	N/A
PREATM COUNTS	,	PHELICHTERS SAPTTY CENTER	Parchase of Heimes Sharles	87,000.00	MINE	57,7967	6/1/2011	2387488	MIA
FURLIAND ANTITY CENTER	2	PREFICATION MAPETY CENTER	Purchase of Heisert Shields.	313,000,00	MODE	SALTON?	410413	SOLORIA	N/A
Proceeding Process P		PREPORTURE SAPETY CENTER	Parthese of Wildiand Boots	343,890,88	JC1726	6/2/2010	1/1/4310	4362811	NA
PRESTREET ANTER CENTER PRESENCE Studies Seeth SOLUTION	2	PREPRUITERS AAPETY CRYTSA	Parekase of Wildiand Bonity	Sea. 880, 50	XXXX	47.7010	175/3811	4.362813	NA
Printing of Uniforms	2	PREPROPERSON SAFETY CRATER	Parthese of Wildland Seets	13 91,401,86	AC178	442/2414	774281	4767913	N/A
CALLES INC. CALLES	7	FIREFICHTURE SAFETY CENTER	Pareit see of Wildiand Stoets	345,870.86	30178	6/2/2/9/10	20,0413	40002014	You
CALLA BYC CALLA CALLA BYC	-	CALLSING	Partitions of Underson	19 704,095,84	H.C. Says	9141999	Utdat2	12512913	NA
CALIFORNE The Company Company Company Company Californe Californ	7	CALLAIM	Purchase of Underves	5244,095,FF	60,40	814/1999	1/2/2013	3312813	VIV
CALP FOUND, INC. CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP CALP C	2	CALLS INC	Paretian of Uniforms	\$444,010,84	RZ.H.M	941414	47.2813	1,197,074	N/A
CALF FOUND, INC. CALF FOUND,	7	GM P SOUMD, INC.	A.V. Equipment Repair Services	414,000,00	V/V	N.A.	274/2813	6392812	NIA
CALF FORMS TAC. Parching of Stouth System Components STAMPS TAC.	3	GM P MOUND, INC.	A.V. Renigment Repair Services	514,895.89	AVA	NA.	77/2011	4/30/2613	N.A.
CAN PACKATA INC. Parchase of AV and Stellin, Album Compression (13),491-99 (17) (17) (17) (17) (17) (17) (17) (17)	14.1	CM F FOUND, INC.	Parchage of Student Systems Compagness:	STALEM.	Y.F.	N.A.	MATABLE	TOTAL	VIK
CAM PORTOR, INC. CAM PORTOR		GM P BOUND, INC.	Purchase of A/V and Station Album Compression	411,000,00	MFITS	2797911	271/1811	1217413	NA
CRANTOLIA CONTROLIA CONT	7	GM P BOHND, INC.	Partition of AV and Station Alarm Components	111,441.00	MFITS	1102014	21/2013	1,00,0413	N.A.
CALINGTA CHARGEA CHARGEA CANANGTA CONTRACTOR STANDS CANANGTA CANAN	7	CM P SOUND, INC.	Pareitan of A/V and Station Alarm Compensate	121,000,40	Mr. Na	274/26(1)	27.73813	1317814	N.A.
CALINCIA Process Communication and IT Supplies CALINCIA Communication and IT Supplies CALINCIA Process Communication and IT Supplies CALINCIA Process Communication and Supplies CALINCIA Process CALINCIA Process of Process		GRAINGER	Purchase Communication and (T Supplies	629 640,44	ŧ	111/1/2010	1/1/2011	11027571	N.A.
GRAINGER	140	CRAINCER	Perchase Communication and IT Supplies	120,000.00	Crep. Tucres, AZ, APP168	11/7/2010	6,1/2963	12510913	N.A
CRAINGER		GRAINGER	Perchase Commenication and IT Supplies	41,444,44	Chep. Tucses AZ #095188	11/2/2010	1,02813	12/31/7913	N.A.
CHAINCER	۱	CRAINCER	Parchage of Miles Tools and Mardwars	524,000,60	Coop. Totales AZ 4995189	11/10616	SALTINES.	11/31/2014	N.A.
		CRAINGER	Purchase of Duracell Process Batteries	532,040.60	Coop. Turnes. AZ. 4040348	1117.7810	1,900	1371/3012	N/A

2	Vender Plane	Description of Service or Commodity	Assert BO And	BACKIFF &	Dates of Bld	Contract Rent Date	Cheminal East Date	Exercitive Committee
M1494-1	CRAINCER	Purchase of Derageth Praced Ratteries	Ī	Corp. Turine AZ ANNI SA	IIIAAnia	1/1/2813	1,731/2613	N.A.
61136-1	HARBOR POINTE AC & CONTROLS	ersice		MP1100	2/15/2000	41/2414	1/31/2011	
1.22-1	HARBOR POINTE AC & CONTROLS	Ne and Plant Air Compressor Service	Ī	urius.	10.62840	B102011	1/21/2012	177
7777	HAMBOR POINTE AC & CONTROLS	he and Plant Air Commonwer Service	544 200 319	4000	2.01 6.7 6.01	274.55413	2731.781.3	
1	MEWLETT-PACKARD COM PASY	ans -5. Reference	T	CA SAADOR Carl BOLDS Lances	-	T	67.2e.i	4
		BALAAT Gescription and pates		WECAM BITTER HID. MITA				
1	MEWALTT-PACKARD COM PANY	Now Bill44 das to system heatetiess - 9. Reference	48,348.43	Comp. WSCA 4443309 (Las k73,49) Barred	2/1/2003	8102/15913	ments.	1
		BG1442 description and petry		WSCALI ATTIGO CIG. \$11/14				
1	HEWILTT-PACKAND COM PANY	Now Bill 44 der to system immiretions A. Reference	153034	Comp. WECA SAASSON (Lad MAINT) Reserved	\$1/2003	D40104	100/14	Pick
19619	MENT CITY SACKARD COM PANY	DATES DESCRIPTION AND POLICE	710 100 100	MacAll Maries cap. Name	-	-		
1000	MANAGED PLOCABO COM PANO	Carlotte and the state of the s		Mr. 1966		2010010		2
65543-1	SEWLETT-PACKARD COMPANY	CAC Amanes Char Market Consider	201.00	Wife and Course British	21 62.0	100000	The Name	-
24110	DEWLETT-FACTORS COMPANY			THE PARTY OF THE P	1	N. Contract	100000	VIV
1441	NA WALL THE PACTOR AND COLUMN SAND				-			Va.
				Marian) Meneral	****	-	- Indian	NA.
Milet.	KM E FIRE APPARATUS	Pire Apparates Remain and Majateaport	311,000,00	MPIECE	104/100	447.7814	131,581.1	1
2,585.5	KM E FIRE APPARATUS	Pire Apparatus Repair and Majateas per		MP1451	1/14/2000	410011	131/3612	W. 1
41386.3	NIM E FIRE APPARATUS	Fire Assertant Break and Maintenance		Mente	174.7846	41.0013	1,01/2011	N.O.
1384	KW E PIRE APPARATUS	Pire Asserting Description and Malatan and	I		10,000	11000	100000	
1111	KIN L FIRE AFFARATUS	Perchase of Akras Ports	8	MATTER	-		LACABLE	
1179-1	KM E FIRE APPARATUS	Perchan of Ahras Pusts		Meritin	17 6/1000	4/1/2011	131,961.9	
1179-1	NIM E FIRE APPARATUS	Personal of Abrus Parts	ST7.000.50	MPITIT	10110010	41/2017	NACORT.	717
100	NAME FIRE APPARATUS		I	7	1401.7864	14,4611	1,02,0411	
1	LA CURTIS & JOHS		T	Monte	180001	1/1/2018	1796.3611	-
,	LA CURTIL A BONS	Perchase of Structural Pirelightims Seets	I	MDIAT	1211/2004	1245/2016	12342614	N.A
144	LA CURTE & SONS	Parchase of Structural Firefighting Books	95,988,002	MD1337	12/11/2004	12/15/2011	12/14/2012	N.A
708	LN CURTIS & BONS	Perchase of Structural Perchasing Boots		MBIXIT	12/11/2006	12/19/2013	11.74/2013	**
1134-1	CACAMITS A BONS	Percham of Fire Equipment and Supplier		MP1477	6717309	WL5516	1/38/38/1	
13142	LA CURTIS & SONS	am of Fire Equipment and Supplies		MARTI	473/2009	1100779	1731/2013	*
6:338-3	LA CURITIS & BONS	tes ef Pire Leaburent and Supplies	5206, 886.39	MPIST	W11/2009	W1/2012	1010101	N.A
13461	LY CURTIS A BOYS	are of Lifeiles and Rescue Equipment		Mejesi	\$14,300p	1007/3010	1190/00/4	N.A.
1,44.1	LA CURTIN & SONS		\$25,000.00	Mejasi	9/3 6/2009	107/3011	W302011	N.A.
2440	INCURTIS & SOUS	ter of Lifetian and Rescue Legipment		MPi441	#114700M	197/3013	4742413	N.A.
1100	IN CORTS & JONS	ARE AT Precipations From		87.138	5/21/2018	4/7/2016	1100105	AW.
13mm	LA CHRITIS & SONS	tes of Pertfulning From		MP1779	\$71/2414	44.2811	531/2413	XX.
	LA CURTIB & 30ms	ane of Parefighting Foam	544,006.88	MF1739	1110104	612612	3/31/2013	24
	LY CURTIS & 10MS	Harnt Jame of Life Perts and Repairs	133,000.60	MP419	1411861	37261	2/28/24/1	NA
П	Ly CURTIS & 3 Onts	Herst Jame of Life Perts and Repairs	933,800,66	MALIS	14,7661	N1/2412	1/18/1013	N.A.
	LV CURTIS 4 50MS	Herst Jone of Life Parts and Raphies	123,800.00	Myseis	1.82801	AV2013	228/2014	WA
	CA CURTURA SOME	Purchaer of Strengelit E. Spet Upgrade Mit	\$14,000.86	DC178	11013/1011	UU2812	11/21/16:11	N.A.
	LA CURTIS & SURS		116,000.81	96174	11/13/2011	1,07613	13/31/2013	NA
13-14-5	N OFOROLA SOLUTIONS INC.		W73854	Sade Searce	RiA	45.244	131,3411	1
1-196104	M CTOROLA SOLLTIONS INC.	Mobile Computer Repair and Mesermants	348,745,56	Solv Engritt	MICA	87/3811	101/1011	N.A.
1-13610	M OTOROILA BOLLTRONS INC.		M 197 M	South Supplies	N/A	L//2012	101/2813	NA
01347-1	N OTOROLA BOLUTIONS INC.	Mobile Compoter Rapair and Maintenager		Soto Saures	N/A	619913	131/314	N.A
1811	H OTOBOLA SOLLTIONS INC.	anceries.	139,006.46	Creaty of Orange MADE #8135M	1/21/2010	18/17/2011	9/34/2013	NA
1-12(12)	N OTORGEA SOLETIONS INC.	ter of Communication Parts and Accessories		County of Orange MADE: 00:1354	5/21/2010	19/12/2012	*O#1223	NA
1461	M UNICHAL EN LACENCY SERVICES	Parchage of Jackson Wildeat Geggles		DC1789	1/16/2012	11/2013	1731/2013	N/A
11393-1	IN CHICTORY, EM ERGENCY SERVICES	tar of Jackson Wildeat Copples		DC1789	1/4/4/11		11/31/2013	N/A
al sea	MUNICIPAL IN FROMOY SERVICES		115,500.00	DC141	1/18/2013		13/31/2013	NA
200300	M CHICTON DA ENGENCY MENICIA	MINST, No longer encountered		NA.	W/A	THEMP	TIME COLUMN	HIN.
							-	

	Vendor Name	Description of Service or Comments	Assess NO Age	BIATIFF F	Date of Rid	Contract Start Bate	Contract Red Date	Exicutive Committee
1.46346	MUNICIPAL EMERGENCY SERVICES	New #01391, No lenger enerumbered	SILTAL DE	N/A	KIN	1,40,01	12/1/2013	1/10
P41174	NICKEY PETROLCOM	Purchase of Caseline and Diesel Fuel	511,000.00	N/A	N/A	A7.2 ete	1130760	1/2
5-5) 140	MICKEY PETROLEUM	Parchage of Goodine and Dieset Fael	11.100	KIA	N/A	114014	17423413	
Merits-4	NECKTY PETROLEUM	Parthage of Gasoline and Depel Fael	114,000.00	M/A	N/A	40.0413	3,49,7911	1
2444	PREMAT PETROLEUM	her of Aber		MPINE	1000000		1100.000	200
1	NICKEY PETROLEUM	Purchase of Labrice and		MPIANT	11/4/1964	Art Pare	WILDER!	N.A.
841343	MICKEY PETROLEUM	Perchase of Labriciate	510.500.00	SPLICK.	1444	47.761	COLUMN 1	
PERMIT	MICHEL PETROLEUM	see of Lebricants	345,546.80	switch.	3747611	4,8,781.3	1/16/3013	
1303	MICKEY PLTROLLIN	are of Labelcasts	3-0,000.00	MDINE	13342611	4/1/2019	*******	-
*****	OPTISOURCE PECHNOLOGIES, INC.	Document Imaging and Procusting Services	27 5,4 58.30	Sade Searce	V/N	21,0414	4700011	
P. 100.10	OPTIMODRIC TECHNOLOGIES, INC.	Decisional Imaging and Processing Services.	515,488.30	Sole Source	1	14.001	1110407	-
7766	OPTISOCREE TREPINGLOGIES, INC.	Occurrent Integring and Processing Services	817,500,00	Sale Seans	YIN	173/3613	4,14,14,14	1
KPRPS-7	OPTISOURCE TREPPOLOGIES, INC.	Ì		Anti-Sparce	1	14-3611	4740814	-
P. 14-4	OPTEOURCE INCHPOLOGIES, INC.	Decument Innging and Processing Services		Jude Jourts	N.A.	771.0614	4747413	
7-91958	OPTABOURCE PROFINGLOGIES, INC.	Decument imaging and Processing Services	310,000.20	Sale Searts	N/A	1100/11/	4/4/411	100
96915-7	OPTISOURCE FECHMON OGRES, INC.	Decargage Langing and Processing Services	510,668.30	Sals Source	NIA	7/1/2013	ACTION IN	
100	OPTISOURCE TROPORCIONAL PMC.	Decument imaging and Processing Services	914,388.80	Sark Suarce	NA	7777969	K180811	N/A
61186	DPTISOUNCE TECHNOLOGIES, INC.	Decument Imaging and Processing Services	\$10,489.00	Sole Seerre	NA	17.2911	4363613	N/A
77(1)4	OPTISOURCE PECHMOCOGIES, INC.	Document Lenspire and Proceeding Services	514,669.85	but Seams	N:A	374,2612	47302813	N.A
L-1 Labor	DOTTEDURET TECHNOLOGIES, INC.	副	\$14,886.00	Sale Searce	A/A	7/1/2013	4/14/1814	N/A
VIII.	KANTSTAD NORTH AM ERICA L.P.	휣	9579,448,50	WPHT	SATTER	1100/19	531/1613	Va., 523/81
100	RANDSTAD MORTH AM CALCA, L.P.	Professional Technology Services	3849,444.80	with	M:0488	6/3/2013	1104/2013	Ver. 5/22/00
1	RANDSTAD NORTE AN EBICA, L.P.	GIS Services	9344,746.80	Whier	3772998	41/24/1	£31/1013	Yes, 1/28/10
17.19.0	RANDSTAD MONTH AM ERICA, L.P.	GIS Services	1384,798.80	MPIET	377266	UV3013	\$51/2013	Ves. 1/20/10
7	KANDSTAD MONTH AM LABOA, L.P.	MALE	1364,798.60	- 1	30/2000	610013	561/2614	Yes, 1/24/19
	KANDIKA MATIN AN LALA L.	OTA COMMENSORY S	3142,000.00	Agreement from Sassa Ame: A-2011-133	N/A	4.7973812	41142013	Beard yes MIM3
1	NATHURE INCHOLIGIES, L.	Amontal Refer	1511,094.00	MP1477	377264	6/1/2410	1190/108	Ves, 1/38/18
	MATERIA INCH. WASHING IN	New James and Reference WO 172	11.79,444.80	WHET	373646	4472011	431/1012	Yes, 1/28/16
2000	SAPRING INCREMENTS	Author Reference 301219	1245 POS. PG	MELETT	377.7844	0.102/1/9	11007164	Yes, 1/78/10
200	NATHER HERICAGES IN	Assistat Reference 381219	1344,790,81	MP1477	377364	1101/10	\$310913	Va., UZE/16
	I MATERIAL STATE OF THE STATE O		1128,622.17	WA	N/A	111111	5310813	BOD 372/12 East
1915	TRITECH SOFTWARE SYSTEM B	Software Support Services for Saute Aus CAD	H31.531.68	NA	N/A	6117913	STITETA	BOD 37271 FEB.
M.S.W.	TAITECH SOFTWARE SYSTEMS	Institution & Liconaine CAU Safery Sympass	B.M.M.	ACDITAL	INCOM!	192379	4080411	477,7813
Cina.	TRUCEARCO	Perchan of Truck Starters & Altarasters	45,147,153	MPLSCT	10223887	2/1/2016	1/31/2011	No.
MW14	TRUCTARCO	1	315,346.86	WHISH	17223907	1300011	1190101	
11101	TRUCTARCO	3	3-41,344.50	MPISIA	59298	States	4/34/3011	N/A
70	TRUCPARCO	Partham of Mint Truck Parts	\$33,866.00	MPISIA	Switzen	57,4811	4047012	N/A
7011	TRUCTARCO	Purchase of Mix Track Parts	540,000,00	TIGIAN	44,3608	SAGELL	4343413	100
1131	TRUCPARCO	-	\$25.004.00	MD1757	1737/2611	1197/12	101/2612	N.A.
1000	TRECTABLE	Perrham of Truck Starters & Altergations	523,000,00	WD1757	LANGELI.	133.041.1	101/2013	100
74.0	TRUCTARCO	Parchase of Track Starters & Alterdalors	325,800,00	MORNET	USUSHI	274/2413	1/31/3014	N/A
75.44	VERIZON WINKLESS	휣	35,444.41	R/A	N/A	olapidi.	11/36/36/11	NA
MIT'S	VERLION WIRELESS	3		N/A	N/A	1100,000	11036011	N.A
	VEREFOR WIRELESS	=1		NIA	N/A	13/1/2013	11/20/2013	NA
148	VI RITON WIRELESS	3		LA-ST TEEDS	N/A	4965/1/4	3/31/2011	11/29/2000
2	VERLESM WINELAKS		5361,000.00	(A-STREET	Non	41/2011	1362957	N.A
1971	VERLEON WIRELESS	Parrittee Equipment and Wirtiem Services	5141,586.80	WBCA emotion 7-19-79-14	N/A	11/7/2010	1401041	
HAP.	VIRITON WIRITESS	Parthase Equipment and Worken Services.	\$241,588.00	WICA contact 7-16-76-16	N/A	11900011	1107/1011	NIA
2	VERTOR, PK.	•	1.00mm	Casaty/ATT casers at \$3000000000	9661/1/4	371/2819	17057854	NIA
	VEREZON, CYC.	Paretiene of Childry Telephon Service	57 MAN	County ATT married S0000000419	1/1/1494	MAZIN	Distratt.	NIA
1000	WELLOW, Dr.	Parchage of Materiagens and Support Services	143,040.00	MPIGEL	*1/1000	111/2011	4.74/2613	INA
								-

2	Vader Name	Description of Service or Commedity	Agend BO Age	BidRST .	Des of Br	Start Date	Det .	Appeared
		Party of Maintenance and Samuel Services	340,579,32	MEIGH	9/2/2009	1/1/2012	4302113	N/A
1000		of Malerance and Security	Γ	MPINE	4/2/2009	1442913		N/A
7077	The state of the s	of Ministers and Sanger Services	\$30,947.44	Mill		11/2011	4392612	WA
1		Melennan and Named Services	134.967.44	MOTHER	9/2/2009	771/2413	4747111	NA.
7		Section desired Maintenance	STS.800.00	Merida	4/34/2008	STORIS	4092411	NA
		Protein of Communication Cubited	158.000.00	MINISH	NO. OF STREET	116074	14574591	WA
				MP1624	3/3/2869	1102711	434/2017	NA
	WILLIAM OR MAINTAIN	Property Communication Cabine		Mrista	3523669	11/2011	62962613	N/A.
7		1	L	MPISOR	4/30/2000	110214	478/2012	NA
100		A Section of the last of the l	١	MF1 906	4-35/2464	110075	4.36/2013	N/A
-	THE PARTY OF THE P			3471500	476.2444	517513	4782814	N/A
		Variable Coulty County County County		County of LA MAS-15-42065-10	N/A	*****	Matigati	NIA
	ALENA CONTORALION		27 75.000.00	Court of LA MAS 65-42645-19	Air	4/3/0011	NO LORGE	No.
		A STATE OF THE PROPERTY OF THE	2115 000 20	Camer of LA MAS-ES-4245-10	N/A	41/2013	3/31/0913	N/A
		ALL PROPERTY OF THE PROPERTY O	1115,616.50	County of LA MAS 48 42445-19	N/A	4/1/2013	3314114	N/A
2000		1000	********	Course of LA MAS-43-43-10	KIA	41/2014	331/2111	N/A
1.46.44		1	Car age 10	ŀ	N.A.	110017	3/3/201	3/4
74:20	TAROX CORPORATION		210 004 00	Court of LA MAS-13-411-10	N.A.	4/1/2683	35373813	N.A.
B.101.29-7		Colone Local In The Princes	20 200 200	Comments and Carachites	N/A	47,3813	3514814	N.A.
\$100 TO-1		Copier (Asset for Part Madaga		1	1747616	41.0014	3/53/2611	N.A.
Bellin	XX.ROX CORPORATION	벍	201 000 00	-	SCATISTA.	1100/17	PSC/2411	MIA
201176-1		9	311 000 10	MPITTE	3342814	4/1/2012	1/2/1/2013	MA
	MEGI CORPORATION	Ass of Asres Caper	E130 000 mg	MP1445	77473988	010070	1/31/3844	Yes, 1/26116
241383		AND DESCRIPTION OF THE PARTY AND ADDRESS OF TH	1778.600.60	MINI	1/162508	1105/10	3/30/2012	Ves, 1/24/18
MILIES			1778 800.80	MINE	37142388	4/1/2013	101/2013	Va. 1/16/16
700		IJ.	13 De 500 se	175.00	17772.008	#1427A	2/31/2011	Ves, 1/28/10
*****	ZOLL MEDICAL CORP	THE CREAM OF LANCE OF STREET,	1100.000.00	MPISSO	1472586	1192/14	1/31/2013	Ver, 1/78/10
-1011		Target of Co. of March 19 April 19 Apri	2300.000	WP1544	7479868	B/4/2413	101/3613	Yes, 1/28/16
F-121-4	ZOLL MEDICAL CORP	The same of a contract of the same of the						