



OFFICE OF THE INSPECTOR GENERAL  
MONTGOMERY COUNTY MARYLAND

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MEGAN DAVEY LIMARZI, ESQ.  
INSPECTOR GENERAL

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**Food Security and Emergency Procurements**

Department of Health and Human Services  
and  
Office of Procurement

**OIG Publication # OIG-23-009**

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JANUARY 27, 2023

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# EXECUTIVE SUMMARY

The Montgomery County Office of the Inspector General (OIG) initiated this review to evaluate the county's use of emergency procurements to address an increase in county residents experiencing food insecurity as a result of the COVID-19 pandemic. The Montgomery County Food Security Task Force (FSTF) coordinated response efforts and established agreements with local food banks and for-profit bulk food companies to deliver items to local food assistance providers (FAPs). The FAPs in turn distributed the food to residents in need.

The county Department of Health and Human Services (DHHS) used approximately \$23 million in emergency procurements to fund these efforts. Emergency procurements carry an elevated risk of fraud, waste, and abuse due to less stringent review and approval requirements. Many of the controls and safeguards governing traditional procurements do not apply to emergency procurements, thereby allowing for less competition, scrutiny, and documentation. Although the use of emergency procurements is necessary and appropriate in certain circumstances, it is critical that the county maintains and follows processes that balance the competing interests of meeting unexpected needs while ensuring the integrity of public resources.

## OBJECTIVES

Through this review we sought to (1) determine whether the Department of Health and Human Services (DHHS) complied with applicable law, regulation, and policy when requesting emergency procurements; and (2) assess DHHS' efforts to ensure vendors provided the goods and services acquired through emergency procurements.

## SCOPE & STANDARDS

Our review was conducted between August and November 2022, in accordance with the Association of Inspectors General, *Principles and Standards for Offices of Inspectors General, Quality Standards for Inspections, Evaluations, and Reviews* (May 2014).

## RESULTS

- DHHS did not always comply with county regulations when requesting emergency procurements.
- The Office of Procurement does not have a formal system in place to assess emergency procurement requests.
- The *Record of Procurements – Annual Report* for FYs 2020 through 2022 did not include all emergency procurements.
- DHHS did not always receive signed confirmation for the receipt of goods prior to paying bulk food vendor invoices.

## RECOMMENDATIONS

- DHHS should develop a process that ensures the mandatory supporting documentation for all emergency procurements is drafted and disseminated to the required individuals.
- The Office of Procurement should expedite the implementation of a process to document the systematic assessment of emergency procurement requests and approvals.
- The Office of Procurement should implement a formal process to ensure all emergency procurements are accurately captured and reported in the annual *Record of Procurements* report as required by law.
- DHHS should follow established procedures to ensure goods are received prior to paying invoices.

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## BACKGROUND

Food security is defined as having consistent access to a sufficient quantity of nutritious food. Prior to the COVID-19 pandemic, the county regularly committed funds to improving food security but lacked a dedicated entity to address food security concerns. Instead, the county largely relied on the nonprofit organization Montgomery County Food Council (Food Council) to serve as the primary connection point between businesses, nonprofits, government agencies, and residents.

Individuals experiencing food insecurity escalated during the COVID-19 pandemic, including a nearly 50% increase in county resident enrollment in the Supplemental Nutrition Assistance Program (SNAP). Additionally, the county's public and private network of food security resources experienced a decrease in food donations and an increase in supply chain disruptions. The Capital Area Food Bank found that these events triggered a food access crisis that disproportionately impacted county residents of color. According to the *2021 Capital Area Food Bank Hunger Report*, the pandemic also highlighted and exacerbated existing racial inequities in food security in our region.

In an effort to strengthen the resilience of the county's food systems and provide a more centralized response,<sup>1</sup> the county created the Food Security Task Force (FSTF). The FSTF is a government and nonprofit partnership led by the Department of Health and Human Services (DHHS), Office of Emergency Management and Homeland Security (OEMHS), and the Food Council. The FSTF developed a *COVID-19 Pandemic Food Security Response Strategy*, which identified "thirteen actionable strategies to address critical needs to increase the volume of food in the food assistance system; improve the food delivery system; communicate to and connect residents with resources; and ultimately foster a permanently resilient and equitable food system in Montgomery County."

During the pandemic, the FSTF coordinated resources between local food access providers (FAPs)<sup>2</sup>, the county government, and private donors. The FSTF provided financial assistance to FAPs, increased resident access to existing benefit programs, and worked to increase the amount of fresh food available from local sources. As the county transitioned from pandemic response to recovery, the county moved to replace the temporary FSTF with a permanent county entity focused on building a more resilient local food system. In June 2022, the County Council established the Office of Food Systems Resilience<sup>3</sup> to serve as the central liaison and coordinator between county government food systems initiatives and food systems stakeholders. Within our scope period, the county council appropriated over \$33 million to FSTF efforts, including the provision of "bridge funding" to continue the work of the FSTF until the new Office of Food Systems Resilience is fully operational.

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<sup>1</sup> According to the Johns Hopkins Center for a Livable Future, food systems resilience refers to a food system's ability to withstand and recover from disruptions in a way that ensures a sufficient supply of acceptable and accessible food. See <https://cf.ihsp.edu/projects/food-system-resilience>, last accessed November 7, 2022.

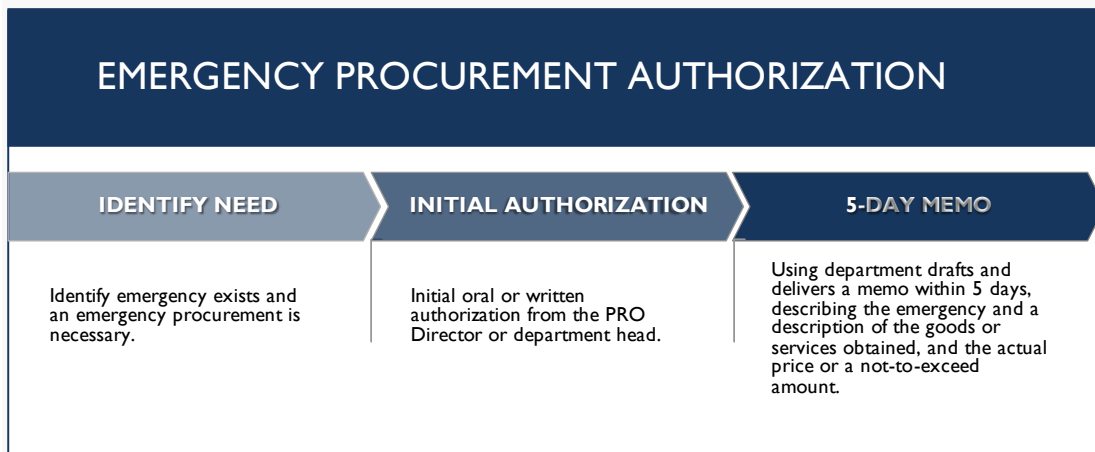
<sup>2</sup> Throughout this report, we use the term Food Access Provider (FAP) to refer to the network of organizations that distribute food directly to those experiencing food insecurity in the county.

<sup>3</sup> Council Bill 20-22, *Office of Food Systems Resilience – Established*, effective July 25, 2022.

Funding for the FSTF was administered by DHHS. Approximately \$10 million in funding was allocated for a variety of programs intended to implement the FSTF’s *COVID-19 Pandemic Food Security Response Strategy*, including funding for response coordination and various grant programs. The funds were also earmarked to establish eight Service Consolidation Hubs<sup>4</sup> to provide a centralized point of access for case management, food, and other resources and social services. The remaining approximately \$23 million in appropriated funds was used to provide direct funding to area food banks and commercial bulk food vendors. The purchases were completed using emergency procurement procedures. These funds were primarily used to provide food to the FAPs for direct distribution to county residents.

The Montgomery County Code allows the Director of the Office of Procurement (Procurement) or a department head<sup>5</sup> to authorize an emergency procurement when there exists a threat to public health, welfare, or safety as defined in the regulations. The Code of Montgomery County Regulations (COMCOR) defines an emergency as “any dangerous condition or unforeseen curtailment, diminution or termination of an essential service which poses an immediate danger to health, life or property.” Table 1 outlines the process for authorizing an emergency procurement.

**Table 1:** *Emergency Procurement Authorization Procedure*



<sup>4</sup> Service Consolidation Hubs were created through a partnership between DHHS and eight community-based organizations in the county.

<sup>5</sup> A department head may also authorize an emergency procurement if the Director of Procurement is not available or has delegated this authority to them.

## Objectives, Scope, and Methodology

Our review focused on the FSTF emergency procurements with commercial bulk food vendors and food banks, including Direct Purchase Orders (DPO) created with these vendors between June 12, 2020, and May 18, 2022. For these emergency procurements we sought to (1) determine whether DHHS complied with applicable law, regulation, and policy when requesting emergency procurements; and (2) assess DHHS efforts to ensure vendors provided the goods and services required under their agreement with the county.

We interviewed county contractors, staff, and management; reviewed relevant law, regulation, and policy; and met with county vendors. For the first objective, we analyzed records for DHHS emergency procurements made with commercial bulk food vendors and local food banks to determine whether DHHS staff complied with policy and regulation when requesting emergency procurements. For the second objective, we met with representatives from local food banks to better understand their mechanism to track the FAP allocations and deliveries. We tested a random sample of purchases made with commercial bulk food vendors to determine whether proof of delivery was obtained prior to payment. For each of the three commercial bulk food vendors, we obtained a list of invoices paid during the sample period from the county's Oracle eBusiness portal. We used data analytic software to extract a random sample of invoices for testing as depicted in Table 2 below.

**Table 2:** Bulk Food Vendor Invoices for Testing<sup>6</sup>

<b>Commercial Bulk Food Vendor</b>	<b>Population Size</b>	<b>Sample Size</b>
<b>Vendor 1</b>	251	51
<b>Vendor 2</b>	1,014	57
<b>Vendor 3</b>	1,264	57

Our review was conducted between August 2022 and November 2022, in accordance with the Association of Inspectors General, *Principles and Standards for Offices of Inspector General, Quality Standards for Inspections, Evaluations, and Reviews* (May 2014).

<sup>6</sup> Confidence level was set to 95%, with an expected deviation of 0%, and a tolerable deviation of 5%.

During the period reviewed, DHHS utilized emergency procurement procedures to obtain 29 DPOs,<sup>7</sup> encumbering over \$23 million to three bulk food vendors and two local food banks. We reviewed documentation concerning the approval process for each of these emergency procurements as well as a sample of related invoice and payment documentation.

In conducting this review, we noted that most emergency procurements were extended for multiple years and questioned whether the underlying exigency of the situation had subsided enough to allow for a traditional contracting process. The DHHS Chief Operating Officer (DHHS COO) stated that it was difficult to identify such an inflection point for the recent food security crisis, as the pandemic persisted longer than expected, and DHHS staff were overburdened and managing FSTF duties in addition to their normal job assignments.

Given the county's experiences in using emergency procurements to address COVID-19 pandemic needs, the county should review requirements, controls, and procedures for emergency procurements to ensure they are better prepared for future extended emergencies. In doing so, the county should consider establishing contingency contracts with vendors to support potential future needs. Contingency contracts could help the county ensure they receive the best value for procured goods, minimize disruptions to services, and maximize competition. The county should also seriously consider limiting the number of extensions to emergency procurements and implement controls to ensure that sound procurement practices are incorporated into the process of obtaining an emergency procurement.

### Emergency Procurement Approval Process

**Finding 1: DHHS did not always comply with COMCOR requirements when requesting emergency procurements.**

Emergency procurements are exempt from many of the controls governing traditional county contracts, such as the requirement to have a written agreement with the vendor, review and approval by the Office of the County Attorney, public notification, and that contracts be awarded through a competitive procurement process. COMCOR simply requires departments to obtain oral or written authorization from the Director of Procurement or a department head prior to making related purchases and to send a memorandum (5-day memo) within five days to specified county leadership. The 5-day memo is the only written document required to memorialize a request for an emergency procurement and appears to be a control designed to ensure that requirements are documented and communicated to the Director of Procurement and to the CAO.

When the Director of Procurement authorizes an emergency procurement, regulations require the using department to send a 5-day memo to the Director of Procurement. The memo must have "a complete description of the facts and circumstance of the emergency and a description of the

<sup>7</sup> A Direct Purchase Order indicates that a department has encumbered funds and authorized a purchase.

goods or services obtained, including the actual price or a not-to-exceed amount.”<sup>8</sup> The using department “should also deliver a copy [of the 5-day memo] to the [Chief Administrative Officer (CAO)] as soon as practicable.”

If the using department head authorizes the emergency procurement, the 5-day memo must be sent to the Director of Procurement and the CAO and contain “the date of the authorization and name and title of the authorized government official who authorized the emergency procurement.”

Each of the 29 procurements within the review period utilized a separate DPO to approve and encumber county funds. Neither DHHS nor Procurement had a formal process to ensure that 5-day memos were submitted. We observed that DHHS submitted the required 5-day memo for only 6 out of 29 (21%) procurements, covering \$6.4 million of the \$23.1 million in encumbrances reviewed. Our findings included both initial emergency procurement requests and extensions to previously approved requests. Two of the memos were dated after the five days required by policy. (See Table 3 below.)

Table 3: DPOs with 5-day Memos

Vendor	# DPOs	Total Encumbered	# DPOs with 5-day memo	Total Encumbered w/5-day memo
Food Bank 1	4	\$5,733,984	1	\$2,180,000
Food Bank 2	4	\$2,870,000	1	\$825,000
Vendor 1	2	\$2,000,000	2	\$2,000,000
Vendor 2	11	\$9,476,161	1	\$1,000,000
Vendor 3	8	\$3,047,818	1	\$405,000
<b>TOTALS</b>	<b>29</b>	<b>\$23,127,963</b>	<b>6</b>	<b>\$6,410,000</b>

DHHS management explained that the missing 5-day memos are likely an oversight and may be attributed to DHHS’ increased workload during the pandemic. Additionally, we learned that the DHHS Contract Management team received an email from a former Procurement Division Chief that some DHHS staff interpreted to mean a 5-day memo was not required for extensions to previously authorized emergency procurements. The Director of Procurement and the DHHS COO

<sup>8</sup> COMCOR Chapter 11B Section 4.1.11



were both unaware of the email prior to our review. Further, the Director of Procurement indicated that the former Division Chief did not have the authority to make such decisions.

Neither the regulation nor the county *Procurement Guide* allows lesser requirements for an emergency procurement extension. Rather, the regulation requires that a 5-day memo for any emergency procurement include an “actual price or a not-to-exceed amount.” Because extensions to emergency procurements change the price, we conclude that a new 5-day memo is required to satisfy the regulatory requirements.

The Director of Procurement stated that the email requests they approve for emergency procurements contain all the relevant information and do not garner any less attention than a formal memo. The regulation and applicable policy however require both an initial oral or written authorization and a subsequent 5-day memo.

### **Recommendation 1**

- (a) We recommend DHHS develop a process that ensures 5-day memos are drafted and disseminated to the required individuals for all emergency procurements.**
  
- (b) We recommend Procurement develop a process to ensure receipt of 5-day memos for all approved emergency procurements.**

**Finding 2: Procurement does not have a formal system in place to assess emergency procurement requests.**

Through the emergency procurements in our sample, over \$23 million of food assistance was authorized without competition. According to the Director of Procurement, the approval process for emergency procurements is informal. To determine whether a noncompetitive emergency procurement is the appropriate procurement vehicle, the Director largely relies upon the information provided by the requesting department and their memory of other similar procurements. The Director of Procurement explained that if they are aware that the county has an existing contract for the goods or services described in the emergency procurement request, they may recommend the department use the existing contract to obtain the required goods or services.

The Director of Procurement stated that they rely on requesting departments to include in their request the number of times an emergency procurement has been approved for the same purpose. If a department repeatedly requests an emergency procurement to respond to a continuing need, the Director of Procurement said they “push” the department to use a more competitive procurement method.

The lack of a documented formal process to assess emergency procurement requests can lead to inconsistent approval decisions, poor record keeping, stifled competition, increased costs, and leave the county susceptible to fraud. Emergency procurements can be a valuable tool used to quickly respond to crisis situations. However, they lack many of the safeguards found in most of the preferred procurement methods and can be counter to the county's desire to effectively obtain goods and services in an inclusive, transparent, and equitable manner. Instituting a formal process to assess emergency procurement requests will help ensure consistency, minimize vulnerabilities for abuse, and help obtain the best value for procured goods and services.

We learned that Procurement is currently testing a new portal which will automate the approval process for emergency procurements and allow them to better evaluate and track the number and type of emergency procurements authorized each year. When implemented, this portal could be leveraged to increase transparency and more accurately report on emergency procurements to the County Council, a requirement under the county code.

## Recommendation 2

**We recommend Procurement expedite the implementation of a process to document the systematic assessment of emergency procurement requests and associated approvals.**

**Finding 3: The *Record of Procurements - Annual Report* for FYs 2020 through 2022 did not include all emergency procurements.**

The County Code<sup>9</sup> requires that the Director of Procurement maintain a record of all emergency procurements<sup>10</sup>, including the contractor's name, the contract amount, and information about what was procured. A copy of this record for the preceding fiscal year must be submitted to the County Council by September 30 of each year. To satisfy this requirement Procurement publishes a *Record of Procurements* report.<sup>11</sup> The report includes a list of emergency procurements by using department, vendor name, DPO/PO number, amount, and description. We found that this report was incomplete for the fiscal years covered by our review and that Procurement does not have an effective method to maintain the required information.

We noted that only 18 of the 29 emergency procurements covered by our review were included in the corresponding fiscal year's *Record of Procurements*. An analysis of the commodity code (444997) used to designate emergency purchase orders<sup>12</sup> in the county's Accounts Payable module found that a majority of purchases beyond those in our sample that were categorized as

<sup>9</sup> Montgomery County Code Section 11B-32 *Record of Procurement Actions*

<sup>10</sup> The statute references County Code Section 11B-16 *Emergency Procurement*

<sup>11</sup> See <https://www.montgomerycountymd.gov/PRO/report/index.html>, last accessed November 15, 2022.

<sup>12</sup> While this commodity code is labeled emergency purchase orders, direct purchase orders are used for these procurements.

emergency procurements were not included in the *Record of Procurements* report. (See Table 4 below.)

**Table 4:** Comparison of Record of Procurements with use of Commodity Code 444997 by fiscal year

Fiscal Year	Included in Record of Procurements (Annual Report)		Encumbered using 444997 Commodity Code (Category Name)	
	Total Amount	Number of Procurements	Total Encumbered	Number of Procurements
FY2020	\$14,022,883.00	56	\$30,659,693.67	171
FY2021	\$11,307,832.00	36	\$102,057,965.32	304
FY2022	\$29,827,820.00	80	\$84,417,093.53	191

We learned that Procurement staff compiles the reports with information gleaned from copies of email approvals generated by the Director of Procurement rather than an organized method to ensure that all emergency procurements have been captured. As a result, it appears that Procurement may have underreported hundreds of emergency procurements totaling over \$160 million from FY20 to FY22.

### Recommendation 3

- (a) We recommend Procurement implement a formal process to ensure all emergency procurements are accurately captured and reported on the *Record of Procurements* report.
- (b) We recommend Procurement update and republish previous *Record of Procurements* reports to reflect accurate information.

### Review of Invoices and Payments

**Finding 4:** DHHS did not always receive a signed confirmation for the receipt of goods prior to paying bulk food vendor invoices.

The county placed recurring orders for food that were delivered directly to FAPs. This presented a unique challenge as the county paid for goods which they did not directly receive. The “true

receiver”<sup>13</sup> of the goods and services, as defined by the county’s Accounts Payable policy, was a FAP. To ensure that the FAPs received the items ordered, DHHS required the vendor to obtain a signature from the FAP attesting that the items were received. Prior to processing a payment to vendors, the DHHS contract monitor was supposed to confirm that they verified the FAP received the goods.

To assess DHHS’ efforts to ensure vendors provided the goods for which the county was billed, we reviewed a random sample of invoices and supporting documentation in the county’s Accounts Payable module to determine whether DHHS reliably obtained a signed document confirming delivery. We noted that signatures confirming delivery were missing on 42% of the invoices we reviewed, with 93% of one vendor’s invoices missing them altogether. (See Table 5.)

**Table 5:** Review of Individual Invoices for FAP Confirmation of Delivery

Vendor	Sample Size	FAP Signature on Delivery		% Signed
		Yes	No	
Vendor 1	51	36	15	71%
Vendor 2	57	55	2	96%
Vendor 3	57	4	53	7%

While it appears DHHS had a process to ensure goods were received prior to the payment of invoices, it was not consistently followed. This placed the county at risk of paying for goods that may not have been received.

During our review we also identified a \$47,087 payment for 46 separate invoices that were paid to the wrong vendor. DHHS identified the erroneous payment prior to our review and took steps to obtain a credit against a future invoice for the amount of the overpayment. Therefore, there was no loss to the county. We note however that several DHHS staff members were involved in the payment processing for these invoices, and none noticed that the entity was different from the vendor requesting payment.

**Recommendation 4**

**We recommend DHHS follow established procedures to ensure goods are received prior to paying invoices.**

<sup>13</sup> County *Accounts Payable* policy states that a “True Receiver” is the county staff member who has knowledge of the actual receipt of goods or completion of services. This staff member is able to count, verify, or inspect the goods, services, or construction, as applicable.

## OIG COMMENTS TO THE CAO'S RESPONSE

The County Chief Administrative Officer's response to our report is included in its entirety in Appendix A. The response notes general concurrence with the OIG's recommendations.

# APPENDIX A: THE CAO'S RESPONSE

The Chief Administrative Officer provided the following response to our report.



## OFFICE OF THE COUNTY EXECUTIVE

Marc Elrich  
*County Executive*

Richard S. Madaleno  
*Chief Administrative Officer*

### MEMORANDUM

January 26, 2023

TO: Megan Davey Limarzi, Inspector General

FROM: Richard S. Madaleno, Chief Administrative Officer *RSM*

SUBJECT: Inspector General Confidential Draft Report, OIG Publication #23-009 – Food Security and Emergency Procurements

Thank you for the opportunity to respond to the issues identified in the draft report. As noted in the draft report, individuals experiencing food insecurity escalated dramatically during the COVID-19 pandemic, and the County's public and private network of food security resources experienced a decrease in food donations as well as an increase in supply chain disruptions. These factors collectively created an unprecedented situation that would have been difficult to plan for. Given the size of the programmatic change from pre-pandemic conditions, it is unlikely the County would have been able to implement contingency contracts ahead of time that vendors would have been willing to agree to with terms that were favorable to the County. We are pleased that the review conducted by the Office of the Inspector General (OIG) did not identify any instances of fraud, abuse, or waste in the award or administration of the procurements reviewed.

The steps taken by the County and its partners were essential to address the significant needs of our residents, and we are incredibly proud of the service that we were able to provide to residents during this unprecedented time of unparalleled need. We were able to serve more than 60,000 for County residents every week whose lives were disrupted by the COVID-19 pandemic. We estimate that we provided in excess of 160,000 pounds of food every week for nearly two years with these emergency procurements and were able to support the emergency food distribution efforts of more than 120 different community partners. The creation of the Food Security Task Force, and subsequently the Office of Food Systems Resilience, will position the County to be better prepared to address future crises and build a more resilient food system.

**Recommendation 1(a):** We recommend the Department of Health and Human Services (DHHS) develop a process that ensures 5-day memos are drafted and disseminated to the required individuals for all emergency procurements.

**CAO Response:** We concur with the intent of the recommendation. Since January 2022, the Office of Procurement has been working on the development of an emergency procurement portal (“Portal”) recognizing the inherent deficiencies of tracking emergency procurements via manual entry. On December 1, 2022, the Office of Procurement activated the portal for use by all County departments. The portal centralizes the location for emergency procurement requests and captures the pertinent information necessary for approval. The portal also automates the creation of a memorandum that captures both the emergency request and Procurement Director’s approval. This automated memorandum will satisfy the regulatory requirements for preparation of a “5-day memo” and eliminate the need for departments to prepare the document.

**Recommendation 1(b):** We recommend Procurement develop a process to ensure receipt of 5-day memos for all approved emergency procurements.

**CAO Response:** We concur. As mentioned above, the portal implemented by the Office of Procurement on December 1, 2022, automates the creation of a memorandum following the Procurement Director’s approval of an emergency procurement, obviating the need for a department to prepare a “5-day memo.” In addition, language included in the portal-generated memorandum directs the department to attach the memorandum with all supporting documentation when requesting an associated Direct Purchase Order.

**Recommendation 2:** We recommend Procurement expedite the implementation of a process to document the systematic assessment of emergency procurement requests and associated approvals.

**CAO Response:** We concur. The portal implemented on December 1, 2022, by the Office of Procurement provides a centralized tool for departments’ emergency procurement requests and captures the pertinent information necessary for approval. This portal allows collection and retention of all documentation required for the emergency procurement process. To ensure the required information for approval is provided, the portal prevents a department from submitting an emergency procurement request without entering required information (such as date of submission, requestor’s name, description of emergency, date of emergency, date of department director’s approval (if applicable), supplier name, status of supplier in SDAT, purchasing type, not to exceed amount, background and circumstances, department’s plan for any future need (if applicable), and supporting documentation) into specifically required fields.

**Recommendation 3(a):** We recommend Procurement implement a formal process to ensure all emergency procurements are accurately captured and reported on the *Record of Procurements* report.

**CAO Response:** We concur. The portal discussed above ensures standardization of the information provided as part of emergency procurement requests and will ensure that all emergency procurements in the future are accurately reported in the *Record of Procurements* reports.

**Recommendation 3(b):** We recommend Procurement update and republish previous *Record of Procurements* reports to reflect accurate information.

**CAO Response:** We concur. I have directed the Office of Procurement to take appropriate steps to update and republish previous *Record of Procurements* reports to accurately reflect complete information.

**Recommendation 4:** We recommend DHHS follow established procedures to ensure goods are received prior to paying invoices.

**CAO Response:** As noted in the report, since the food access providers (FAPs) were the “true receiver” of the goods and services delivered and there were a great many FAPs receiving assistance, the situation presented a unique challenge for the County to ensure goods the County paid for were received prior to payment of invoices. DHHS has changed the food distribution model it uses and has discontinued use of three of the five vendors used during the height of the COVID-19 pandemic. The two remaining providers are long-established food banks with proven infrastructure, and the County is moving to a standard contracting model with them. This includes more standard invoice verification and validation procedures. I have directed the DHHS to take appropriate steps to ensure compliance with those established procedures designed to ensure goods are received prior to invoice payment, and the Department will be reviewing the adequacy of those procedures as part of the contracting process. When the new Office of Food Systems Resilience is fully operational, DHHS will coordinate to ensure consistency during any transitions.

Thank you for bringing these matters to our attention.

cc: Fariba Kassiri, Deputy Chief Administrative Officer, Office of the County Executive  
Michael Coveyou, Director, Department of Finance  
Raymond Crowel, Director, Department of Health and Human Services  
Luke Hodgson, Director, Office of Emergency Management and Homeland Security  
John Markovs, County Attorney, Office of the County Attorney  
Ash Shetty, Director, Office of Procurement  
Bill Broglie, Internal Audit Manager, Office of the County Executive