



April 13, 2022

To: Finance and Administration Committee

From: Darrell E. Johnson, Chief Executive Officer

Janet Sutter, Executive Director
Internal Audit Department

Subject: Agreements for On-Call Performance Audits and Agreed-Upon Procedures Engagements

Overview

The Internal Audit Department of the Orange County Transportation Authority relies on the services of external audit firms to conduct performance audits and agreed-upon procedures engagements on an as-needed basis. Proposals were received in accordance with the Orange County Transportation Authority's procurement procedures for professional and technical services. Board of Directors' approval is requested to select firms to perform on-call performance audits and agreed-upon procedures engagement services.

Recommendations

- A. Approve the selections of BCA Watson Rice LLP, Conrad LLP, Davis Farr LLP, Macias Gini & O'Connell LLP, Sjoberg Evashenk Consulting, Inc., TAP International, Inc., and Weaver and Tidwell LLP, as the firms to provide on-call performance audits and agreed-upon procedures engagements in an aggregate amount of \$750,000.
- B. Authorize the Chief Executive Officer to negotiate and execute Agreement No. C-1-3917 between the Orange County Transportation Authority and BCA Watson Rice LLP, to provide on-call performance audits and agreed-upon procedures engagements for a three-year initial term effective through June 30, 2025, with one, two-year option term.

- C. Authorize the Chief Executive Officer to negotiate and execute Agreement No. C-2-3351 between the Orange County Transportation Authority and Conrad LLP, to provide on-call performance audits and agreed-upon procedures engagements for a three-year initial term effective through June 30, 2025, with one, two-year option term.
- D. Authorize the Chief Executive Officer to negotiate and execute Agreement No. C-2-3352 between the Orange County Transportation Authority and Davis Farr LLP, to provide on-call performance audits and agreed-upon procedures engagements for a three-year initial term effective through June 30, 2025, with one, two-year option term.
- E. Authorize the Chief Executive Officer to negotiate and execute Agreement No. C-2-3353 between the Orange County Transportation Authority and Macias Gini & O'Connell LLP, to provide on-call performance audits and agreed-upon procedures engagements for a three-year initial term effective through June 30, 2025, with one, two-year option term.
- F. Authorize the Chief Executive Officer to negotiate and execute Agreement No. C-2-3354 between the Orange County Transportation Authority and Sjoberg Evashenk Consulting, Inc., to provide on-call performance audits and agreed-upon procedures engagements for a three-year initial term effective through June 30, 2025, with one, two-year option term.
- G. Authorize the Chief Executive Officer to negotiate and execute Agreement No. C-2-3355 between the Orange County Transportation Authority and TAP International, Inc., to provide on-call performance audits and agreed-upon procedures engagements for a three-year initial term effective through June 30, 2025, with one, two-year option term.
- H. Authorize the Chief Executive Officer to negotiate and execute Agreement No. C-2-3356 between the Orange County Transportation Authority and Weaver and Tidwell LLP, to provide on-call performance audits and agreed-upon procedures engagements for a three-year initial term effective through June 30, 2025, with one, two-year option term.

Discussion

The Internal Audit Department (Internal Audit) of the Orange County Transportation Authority (OCTA) contracts with external audit firms on an on-call basis to conduct performance audits and agreed-upon procedures engagements. Performance audits include compliance, internal controls,

operational, and performance audits. These on-call firms augment Internal Audit staffing, allowing the department to complete its annual audit plan while providing flexibility to respond to requests by management and/or the Board of Directors (Board).

Procurement Approach

This procurement was handled in accordance with OCTA’s Board-approved procedures for professional and technical services. In addition to cost, many other factors are considered in an award for professional and technical services. Award is recommended to the firm (or firms) offering the most comprehensive overall proposals considering such factors as qualifications of the firm, staffing and project organization, prior experience with similar projects, technical expertise in the field, approach to the work plan, as well as cost and price.

On January 14, 2022, Request for Proposals (RFP) 1-3917 was issued electronically on CAMM NET. The procurement was advertised on January 14, and January 17, 2022, in a newspaper of general circulation. A pre-proposal teleconference was held on January 18, 2022, with six attendees representing four firms. Two addenda were issued to make available the pre-proposal conference presentation and communicate administrative information related to the RFP.

On February 14, 2022, 12 proposals were received. An evaluation committee composed of staff from the Contracts Administration and Materials Management, Internal Audit, and Express Lanes Programs departments, as well as from the Finance and Administration Division, met to review proposals received. The proposals were evaluated based on the following evaluation criteria and weightings:

- Qualifications of the Firm 35 percent
- Staffing and Project Organization 25 percent
- Work Plan 15 percent
- Cost and Price 25 percent

The procurement sought to establish a pool of qualified firms to perform work in conformity with established and mandated criteria. Once the pool of qualified firms is established, specific work assignments will be awarded by contract task orders (CTO) on a competitive basis as permitted by OCTA’s procurement policy.

Several factors were considered in developing the criteria weightings. Staff assigned the greatest importance to qualifications of the firm to emphasize the importance of the firm demonstrating substantial experience conducting performance audits and agreed-upon procedures engagements as required by the scope of work. Staffing and project organization was assigned a weight of 25 percent to emphasize the staff's understanding of, and experience with, Government Auditing Standards issued by the Comptroller General of the United States or other relevant professional audit standards. The work plan was weighted the lowest at 15 percent as each CTO issued will define the specific scope of work. However, it was important that the firms demonstrate their understanding of the potential assignments, approach to resource allocation, meeting project deadlines, as well as the potential challenges that might arise in performing the various types of audits. Cost and price was weighted at 25 percent to ensure hourly rates remain competitive.

On March 1, 2022, the evaluation committee reviewed all proposals received based on the evaluation criteria and short-listed the seven most qualified firms. The seven short-listed firms are listed below in alphabetical order:

Firm and Location

BCA Watson Rice LLP (BCA)
Torrance, California

Conrad, LLP (Conrad)
Lake Forest, California

Davis Farr LLP (Davis Farr)
Irvine, California

Macias, Gini and O'Connell LLP (MGO)
Irvine, California

Sjoberg Evashenk Consulting, Inc. (Sjoberg)
Sacramento, California

TAP International, Inc. (TAP)
Pasadena, California

Weaver and Tidwell LLP (Weaver and Tidwell)
Los Angeles, California

The evaluation committee interviewed the seven firms on March 8, 2022. The interviews consisted of the firms' project managers and key team members responding to the evaluation committee's questions. After a short presentation, questions were asked relative to the firms' availability and experience performing audits, as well as procedures used to perform compliance, internal controls, operational or performance audits.

After considering the responses to the questions asked during the interviews, the evaluation committee reviewed the preliminary rankings and made adjustments to individual scores; however, the overall ranking of the firms did not change as a result of the interviews.

The following is a brief summary of the evaluation results.

Qualifications of the Firm

The short-listed firms were all found by the evaluation committee to possess experience and expertise in performance audits and agreed-upon procedures engagements. All short-listed firms have government audit experience and demonstrate experience conducting and assessing performance, compliance, internal controls, and operational audits. The firms cited experience with numerous transit agencies and other government entities.

Staffing and Project Organization

Each firm proposed experienced audit teams with the majority of staff licensed as certified public accountants. The project organization structure proposed for all short-listed firms includes oversight of staff and senior auditors by managers and partners for all engagements. During the interview, the project teams provided comprehensive responses to the evaluation committee's questions.

Work Plan

The work plan proposed by each of the seven firms provides a relevant approach to performing the various types of audits required per the scope of work and demonstrated an in-depth and thorough understanding of the requirements of Internal Audit. The firms have demonstrated the flexibility and have the resources to respond to OCTA's audit needs.

Cost and Price

Pricing scores were based on a formula, which assigned the highest score to the lowest proposed weighted average hourly rate, and scored the other proposals' weighted average hourly rates based on their relation to the lowest weighted average hourly rate. The short-listed firms' proposed hourly rates are competitive and consistent with hourly rates provided on the OCTA project manager's independent cost estimate.

The rates proposed by the seven firms are deemed fair and reasonable as compared to the weighted average hourly rates for all proposing firms.

Procurement Summary

Based on the evaluation of the written proposals, the firms' qualifications, the information obtained from the interviews, as well as cost and price, the evaluation committee recommends the seven short-listed firms for consideration of award to conduct on-call performance audits and agreed-upon procedures engagements. The firms demonstrated relevant experience, competitive pricing, and submitted thorough and comprehensive proposals that are responsive to all requirements of the RFP.

Fiscal Impact

Funding for these on-call contracts will be determined each fiscal year through the budget process. These projects are included in the proposed OCTA Fiscal Year 2022-23 Budget, Internal Audit, accounts nos. 1610-7512-A0001-KHL and 0017-7512-M0201-KHL.

Summary

Staff is recommending the Board of Directors authorize the Chief Executive Officer to negotiate and execute agreements with BCA, Conrad, Davis Farr, MGO, Sjoberg, TAP, and Weaver and Tidwell, in an aggregate amount of \$750,000, to provide on-call performance audits and agreed-upon procedures engagements for a three-year initial term, with one, two-year option term.

Attachments

- A. Review of Proposals, RFP 1-3917 On-Call Performance Audits and Agreed-Upon Procedures Engagements
- B. Proposal Evaluation Criteria Matrix (Short-Listed Firms), RFP 1-3917: On-Call Performance Audits and Agreed-Upon Procedures Engagements
- C. Contract History for the Past Two Years, RFP 1-3917 On-Call Performance Audits and Agreed-Upon Procedures Engagements

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Review of Proposals
RFP 1-3917 On-Call Performance Audits and Agreed-Upon Procedures Engagements
Presented to Finance and Administration Committee - April 13, 2022
12 proposals were received, 7 firms were interviewed. 7 firms are being recommended.

| Ranking | Score | Firm & Location | Sub-Contractors | Evaluation Committee Comments | Weighted Average Hourly Rate |
|---------|-------|--|--------------------------------|--|------------------------------|
| 1 | 86 | BCA Watson Rice LLP Torrance, California | None | Extensive qualifications and experience providing auditing services. Demonstrated an excellent understanding of project requirements. Proposed a well-rounded and experienced project team. Good work plan addressing all the elements of the scope of work. Good references. Comprehensive responses to interview questions reflecting depth of experience and knowledge. Consistent with current pricing for similar services. | \$141.77 |
| 2 | 85 | Davis Farr LLP Irvine, California | None | Extensive qualifications and experience providing auditing services. Demonstrated an excellent understanding of project requirements. Proposed a well-rounded and experienced project team. Good work plan addressing all the elements of the scope of work. Good references. Comprehensive responses to interview questions reflecting depth of experience and knowledge. Proposed competitive pricing. | \$121.50 |
| 3 | 81 | Conrad LLP Lake Forest, California | None | Extensive qualifications and experience providing auditing services. Demonstrated an excellent understanding of project requirements. Proposed a well-rounded and experienced project team. Good work plan addressing all the elements of the scope of work. Good references. Comprehensive responses to interview questions reflecting depth of experience and knowledge. Proposed competitive pricing. | \$151.33 |
| 3 | 81 | Sjoberg Evashenk Consulting, Inc. Sacramento, California | None | Good qualifications and experience providing auditing services. Demonstrated an excellent understanding of project requirements. Proposed a well-rounded and experienced project team. Good work plan addressing all the elements of the scope of work. Good references. Relevant responses to interview questions. Proposed competitive pricing. | \$127.65 |
| 4 | 76 | TAP International, Inc. Pasadena, California | None | Extensive qualifications and experience providing auditing services. Demonstrated an excellent understanding of project requirements. Proposed a well-rounded and experienced project team. Good work plan addressing all the elements of the scope of work. Good references. Comprehensive responses to interview questions reflecting depth of experience and knowledge. Proposed competitive pricing. | \$157.00 |
| 5 | 75 | Macias, Gini and O'Connell LLP Irvine, California | None | Extensive qualifications and experience providing auditing services. Demonstrated an excellent understanding of project requirements. Proposed a well-rounded and experienced project team. Good work plan addressing all the elements of the scope of work. Good references. Comprehensive responses to interview questions reflecting depth of experience and knowledge. Proposed competitive pricing. | \$154.79 |
| 5 | 75 | Weaver and Tidwell LLP Los Angeles, California | The Goodman Corporation | Good qualifications and experience providing auditing services. Demonstrated an excellent understanding of project requirements. Proposed a well-rounded and experienced project team. Good work plan addressing all the elements of the scope of work. Good references. Relevant responses to interview questions. Proposed competitive pricing. | \$180.70 |

Evaluation Panel:

Contracts Administration and Materials Management (1)
Internal Audit (2)
Finance and Administration (1)
Express Lanes Programs(1)

Proposal Criteria

Qualifications of the Firm
Staffing and Project Organization
Work Plan
Cost and Price

Weight Factors

35%
25%
15%
25%

PROPOSAL EVALUATION CRITERIA MATRIX (Short-Listed Firms)

RFP 1-3917: ON-CALL PERFORMANCE AUDITS AND AGREED-UPON PROCEDURES ENGAGEMENTS

| FIRM: BCA Watson LLP | | | | | | Weights | Overall Score |
|---|------|------|------|------|------|---------|---------------|
| Evaluator Number | 1 | 2 | 3 | 4 | 5 | | |
| Qualifications of Firm | 4.5 | 5.0 | 4.0 | 4.5 | 4.5 | 7 | 31.5 |
| Staffing/Project Organization | 4.5 | 4.5 | 4.0 | 4.5 | 4.0 | 5 | 21.5 |
| Work Plan | 4.0 | 4.0 | 4.0 | 4.5 | 4.5 | 3 | 12.6 |
| Cost and Price | 4.1 | 4.1 | 4.1 | 4.1 | 4.1 | 5 | 20.5 |
| Overall Score | 86.5 | 90.0 | 80.5 | 88.0 | 85.5 | | 86 |
| FIRM: Davis Farr LLP | | | | | | Weights | Overall Score |
| Evaluator Number | 1 | 2 | 3 | 4 | 5 | | |
| Qualifications of Firm | 4.0 | 4.5 | 4.0 | 4.0 | 4.0 | 7 | 28.7 |
| Staffing/Project Organization | 4.0 | 4.0 | 3.5 | 4.0 | 4.0 | 5 | 19.5 |
| Work Plan | 4.0 | 4.0 | 4.0 | 4.5 | 4.0 | 3 | 12.3 |
| Cost and Price | 4.8 | 4.8 | 4.8 | 4.8 | 4.8 | 5 | 24.0 |
| Overall Score | 84.0 | 87.5 | 81.5 | 85.5 | 84.0 | | 85 |
| FIRM: Conrad LLP | | | | | | Weights | Overall Score |
| Evaluator Number | 1 | 2 | 3 | 4 | 5 | | |
| Qualifications of Firm | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 7 | 28.0 |
| Staffing/Project Organization | 4.0 | 4.5 | 4.0 | 4.5 | 4.5 | 5 | 21.5 |
| Work Plan | 4.5 | 4.0 | 4.0 | 4.5 | 4.5 | 3 | 12.9 |
| Cost and Price | 3.8 | 3.8 | 3.8 | 3.8 | 3.8 | 5 | 19.0 |
| Overall Score | 80.5 | 81.5 | 79.0 | 83.0 | 83.0 | | 81 |
| FIRM: Sjoberg Evashenk Consulting, Inc. | | | | | | Weights | Overall Score |
| Evaluator Number | 1 | 2 | 3 | 4 | 5 | | |
| Qualifications of Firm | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 7 | 28.0 |
| Staffing/Project Organization | 4.0 | 3.5 | 3.5 | 4.0 | 4.0 | 5 | 19.0 |
| Work Plan | 4.0 | 3.5 | 3.5 | 3.5 | 4.0 | 3 | 11.1 |
| Cost and Price | 4.5 | 4.5 | 4.5 | 4.5 | 4.5 | 5 | 22.5 |
| Overall Score | 82.5 | 78.5 | 78.5 | 81.0 | 82.5 | | 81 |
| FIRM: Tap International, Inc. | | | | | | Weights | Overall Score |
| Evaluator Number | 1 | 2 | 3 | 4 | 5 | | |
| Qualifications of Firm | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 7 | 28.0 |
| Staffing/Project Organization | 4.0 | 3.5 | 4.0 | 4.0 | 4.0 | 5 | 19.5 |
| Work Plan | 3.0 | 3.0 | 3.5 | 3.5 | 3.5 | 3 | 9.9 |
| Cost and Price | 3.7 | 3.7 | 3.7 | 3.7 | 3.7 | 5 | 18.5 |
| Overall Score | 75.5 | 73.0 | 77.0 | 77.0 | 77.0 | | 76 |

| FIRM: Macias, Gini and O'Connell LLP | | | | | | Weights | Overall Score |
|---|-------------|-------------|-------------|-------------|-------------|----------------|----------------------|
| Evaluator Number | 1 | 2 | 3 | 4 | 5 | | |
| Qualifications of Firm | 4.0 | 4.0 | 4.0 | 3.5 | 4.0 | 7 | 27.3 |
| Staffing/Project Organization | 4.0 | 3.5 | 3.5 | 3.5 | 3.5 | 5 | 18.0 |
| Work Plan | 3.5 | 4.0 | 4.0 | 3.5 | 3.5 | 3 | 11.1 |
| Cost and Price | 3.7 | 3.7 | 3.7 | 3.7 | 3.7 | 5 | 18.5 |
| Overall Score | 77.0 | 76.0 | 76.0 | 71.0 | 74.5 | | 75 |
| FIRM: Weaver & Tidwell, LLP | | | | | | | |
| FIRM: Weaver & Tidwell, LLP | | | | | | Weights | Overall Score |
| Evaluator Number | 1 | 2 | 3 | 4 | 5 | | |
| Qualifications of Firm | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 7 | 28.0 |
| Staffing/Project Organization | 4.0 | 3.5 | 4.0 | 4.0 | 3.5 | 5 | 19.0 |
| Work Plan | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 3 | 12.0 |
| Cost and Price | 3.2 | 3.2 | 3.2 | 3.2 | 3.2 | 5 | 16.0 |
| Overall Score | 76.0 | 73.5 | 76.0 | 76.0 | 73.5 | | 75 |

Range of scores for non-short-listed firms was 58 to 69.

CONTRACT HISTORY FOR THE PAST TWO YEARS
RFP 1-3917 On-Call Performance Audits and Agreed-Upon Procedures Engagements

| Prime and Subconsultants | Contract No. | Description | Contract Start Date | Contract End Date | Subconsultant Amount | Total Contract Amount |
|--|--------------|--|---------------------|--------------------|----------------------|-----------------------|
| BCA Watson Rice LLP | | | | | | |
| Contract Type: Firm-Fixed | C-1-3692 | State Triennial Performance Audit | November 16, 2021 | November 30, 2022 | N/A | \$ 182,750 |
| Subconsultants: None | | | | | | |
| Contract Type: Contract Task Order | C-7-1569 | On-Call General Auditing Services | June 7, 2017 | June 30, 2022 | N/A | \$ - |
| Subconsultants: None | | | | | | |
| | A43671 | Contract Task Order Audit Patch Management Program | October 22, 2019 | March 31, 2020 | | \$ 44,160 |
| Subtotal: | | | | | | \$ 226,910 |
| Davis Farr LLP | | | | | | |
| Contract Type: Contract Task Order | C-6-1265 | On-Call Price Review and Buy America Services | November 26, 2016 | September 30, 2021 | N/A | \$ - |
| Subconsultants: None | | | | | | |
| Subtotal: | | | | | | \$ - |
| Conrad, LLP | | | | | | |
| Contract Type: Contract Task Order | C-6-1357 | On-Call Price Review and Buy America Services | November 16, 2016 | September 30, 2021 | N/A | \$ - |
| Subconsultants: None | | | | | | |
| Contract Type: Contract Task Order | C-7-1703 | On-Call General Auditing Services | June 7, 2017 | June 30, 2022 | N/A | \$ - |
| Subconsultants: None | | | | | | |
| Subtotal: | | | | | | \$ - |
| Macias, Gini and O'Connell LLP | | | | | | |
| Contract Type: Contract Task Order | C-6-1358 | On-Call Price Review and Buy America Services | November 16, 2016 | September 30, 2021 | N/A | \$ - |
| Subconsultants: None | | | | | | |
| Subtotal: | | | | | | \$ - |
| Sjoberg Evashenk Consulting, Inc. | | | | | | |
| Contract Type: Firm-Fixed | C-1-3361 | Measure M2 Performance Assessment | May 19, 2021 | June 30, 2022 | N/A | \$ 195,130 |
| Subconsultants: None | | | | | | |
| Subtotal: | | | | | | \$ 195,130 |
| TAP International, Inc. | | | | | | |
| Contract Type: | None | | | | | |
| Subconsultants: None | | | | | | |
| Subtotal: | | | | | | |
| Weaver and Tidwell LLP | | | | | | |
| Contract Type: | None | | | | | |
| Subconsultants: None | | | | | | |
| Subtotal: | | | | | | |

CONTRACT HISTORY FOR THE PAST TWO YEARS

RFP 2-1426 On-Call General Auditing

| Prime and Subconsultants | Contract No. | Description | Contract Start Date | Contract End Date | Subconsultant Amount | Total Contract Amount |
|--|--------------|--|---------------------|--------------------|----------------------|-----------------------|
| Mayer Hoffman McCann P.C. | | | | | | |
| Contract Type: Purchase Order | A-13159 | On-Call General Auditing | April 15, 2009 | June 30, 2010 | | \$ 53,360 |
| Subconsultants: None | | | | | | |
| Contract Type: Purchase Order | A-2-0747 | On-Call Price Review Services | August 15, 2011 | August 30, 2011 | | \$ 17,298 |
| Subconsultants: None | | | | | | |
| Subtotal: \$ | | | | | | 70,658 |
| Moss Adams LLP. | | | | | | |
| Contract Type: N/A | None | N/A | N/A | N/A | | N/A |
| Subconsultants: None | | | | | | |
| Subtotal: \$ | | | | | | - |
| Sjoberg Evashenk Consulting Inc. | | | | | | |
| Contract Type: Contract Task Order | C-8-0918 | On-Call Auditing Services | July 1, 2008 | June 30, 2012 | | \$ - |
| Subconsultants: None | | | | | | |
| Subtotal: \$ | | | | | | - |
| Thompson , Cobb, Bazilio & Associates, P.C. | | | | | | |
| Contract Type: Contract Task Order | C-8-0225 | On-Call General Auditing Services | July 1, 2008 | June 30, 2012 | | \$ 112,375 |
| Subconsultants: None | | | | | | |
| Contract Type: Contract Task Order | C-8-0309 | Price Review Auditing Services | July 1, 2008 | September 30, 2011 | | \$ 60,775 |
| Subconsultants: None | | | | | | |
| Contract Type: Contract Task Order | C-1-2453 | On-Call Audit Services for Price Reviews and Buy America | October 1, 2011 | September 30, 2014 | | \$ - |
| Subconsultants: None | | | | | | |
| Contract Type: Fixed Price | C-1-3108 | Revenue and Account Management Software System Performance Audit | January 23, 2012 | June 30, 2012 | | \$ 75,920 |
| Subconsultants: None | | | | | | |
| Contract Type: Purchase Order | A-1-9014 | Pre Award Audit for RFP 0-1459 | December 15, 2010 | January 14, 2011 | | \$ 11,850 |
| Subconsultants: None | | | | | | |
| Contract Type: Purchase Order | A-2-0605 | State Transportation Improvement Program Audit Services | July 21, 2011 | August 15, 2011 | | \$ 10,030 |
| Subconsultants: None | | | | | | |
| Subtotal: \$ | | | | | | 270,950 |

CONTRACT HISTORY FOR THE PAST TWO YEARS

RFP 2-1426 On-Call General Auditing

| Prime and Subconsultants | Contract No. | Description | Contract Start Date | Contract End Date | Subconsultant Amount | Total Contract Amount |
|------------------------------------|--------------|-----------------------------------|---------------------|-------------------|----------------------|-----------------------|
| Vasquez & Company LLP. | | | | | | |
| Contract Type: N/A | None | N/A | N/A | N/A | | N/A |
| Subconsultants: None | | | | | | |
| | | | | | Subtotal: \$ | - |
| Wang Professional | | | | | | |
| Contract Type: Contract Task Order | C-8-02917 | On-Call General Auditing Services | July 1, 2008 | June 30, 2012 | | \$ 43,490 |
| Subconsultants: None | | | | | | |
| Contract Type: Purchase Order | A-1-2541 | On-Call General Auditing Services | March 17, 2009 | June 30, 2010 | | \$ 27,740 |
| Subconsultants: None | | | | | | |
| | | | | | Subtotal: \$ | 71,230 |