Contracts:

WCSO presented several contracts for approval around the end of FY 2019 for FY 2020. These include contracts for psychological services, resident medical testing, food services, and commissary goods and services. Some contracts were with existing vendors and some were with new vendors. Issues with these contracts included:

- Not competing the service contract and simply engaging with a new vendor
- Not providing documentation of competition when done by the WCSO
- Not submitting to Finance a business justification for non-competition of a contract prior to engaging vendor
- Waiting to notify current vendor contract is terminated until the very end of the contract
- Not notifying the current vendor at all that the relationship was terminated
- Not providing sufficient notice to internal departments (Finance, IS, and GSA) about potential changes in vendors that may impact operations
- Using the incorrect contract templates
- Not requiring appropriate insurance information from vendors
- Not understanding time/steps required for appropriate contract review by Finance, Budget and County Attorney's Office

It has taken Finance several weeks to review and approve these contracts because of missing or incomplete information.

Disbursements:

Two specific issues have arisen as it relates to the disbursements process:

- Request was made by WCSO for payment of invoices from LeCount's prior to the contract being finalized.
    - Lack of supporting documentation (as noted above) prevented the contracting from moving forward in the approval process.
    - Banking information incorrect. WCSO staff wanted to make the banking changes on the vendor's behalf. Changes in banking information must come directly from the vendor.
    - Once these issues were resolved, WCSO expected us to make payment same day (Thursday). Although we processed a manual check for the following day (Friday), Finance will process future payments as they arrive and will only be paid on normal payment processing days via EFT (Tuesdays and Thursdays).

- Documentation for Resident Pay was not approved by WCSO and delivered to Finance in a timely manner. Changes in WCSO staffing created a situation where no one was trained on the process. Because the approved documentation was not received on time, Finance had to do a special payment to pay WCSO residents.

Travel:

The following are issues as it relates to Travel Pre-Authorization Forms submitted year-to-date:

- Not using the current form available on The Wire
- Getting signatures on the form after travel was completed
- Not getting appropriate signatures on the form

P-Cards:

P-card policy specifically states that purchases cannot be split in to multiple transactions to avoid individual p-card limits and/or purchase order limits. A purchase of food warming equipment was made near the end of June by the WCSO by splitting the purchase in to two transactions.

Cash Handling/Deposits:

At both the firing range and general WCSO offices, deposits were not being made as prescribed in policy. In other words, they were holding funds when they should have been deposited at the bank. The County's daily deposit threshold is $250, weekly if less than $250, and the last business day of the month. However, they usually collect $250+ per day.

Sometimes, they were holding funds up to 13 days before deposit.

Daily revenues were not being recorded in the financial system timely. The average time has been seven days. This makes it difficult to reconcile bank information in a timely and accurate manner.

Risk Management:

Finance has not received Motor Vehicle Record forms (MVRs). This means there are employees driving on County business for which we cannot see their driving history or infractions reported to DMV.