WHY IS THIS AUDIT IMPORTANT?

This audit is critical because County Executive Office/Information Technology (CEO/IT) administered 387 contracts totaling $109 million this past fiscal year including 25 sole source contracts totaling $8 million. In addition, CEO/IT made over $17 million in contract payments during that period.

WHAT WE FOUND?

Accomplishments and Successes
We found that overall internal controls and processes are adequate. Specifically, we found: (1) contracts are monitored to prevent contract overruns and ordering from expired contracts; (2) contract payments are valid, supported, allowable, and processed completely, accurately and timely in accordance with County and CEO/Information Technology’s policies and procedures; (3) Sole Source contracts generally contained appropriate justification and management authorization; and (4) business processes were efficient and effective.

Audit Findings and Control Recommendations
We identified one (1) Significant Issue and seven (7) Control Findings to enhance existing controls over contract administration and contract payments. The significant issue was regarding BOS approval of two sole source contracts. CEO/IT concurred with the findings and recommendations and has either already implemented corrective action or are in process of implementing the recommendations.