



Inspector General Insights

Background: Collier County EMS Department recognized a need for an updated Bariatric Ambulance to provide enhanced response capabilities to the citizens of Collier County. The need for a Bariatric Ambulance is required due to the increasing prevalence of obesity in the general population. Conventional, or non-bariatric, equipment is not optimized for bariatric patients and increases the risk of further injury to the patient and to the EMS crewmembers. The updated Bariatric Ambulance was intended to provide a safer and more dignified delivery of emergency medical care, while at the same time enhancing the safety and well-being of the EMS crewmembers.

Objective: The objective of the observation was to verify delivery of the completed Bariatric Unit to Collier County EMS in accordance with Purchase Order #4500191517 and to ensure proper procurement for the \$233,932.00 expenditure.

Scope: The Office of Inspector General (OIG) staff observed a remounted Emergency Medical Services (EMS) Bariatric Unit, the supporting documentation, and the related policies and procedures governing the procurement.

Observation: The purchase of the remounted Bariatric Ambulance was completed through a piggyback arrangement on the Florida Sheriff's Association Cooperative Purchasing Agreement (FSA 18-VEF 13.0). However, this piggyback contract only provides pricing for the purchase of a new standard ambulance. It does not provide pricing for remounting service or chassis, even though these items are allowable per contract. Accordingly, this necessitated further cost justification for the amount billed, typically through additional bids or a cost reasonableness analysis.

The vendor provided both a quote and a single invoice which was comprised of three lump-sum components that were not auditable, shown below along with their procurement requirements:

Component	Cost	Allowed per agreement FSA18-VEF13.0?	Pricing provided in agreement FSA18-VEF13.0?	Competitively Bid?	Competitive Bid Required? (Per Procurement Manual)
Chassis	\$81,096.00	YES	NO	NO	YES
Remounting Service	151,336.00	YES	NO	NO	YES
Pick Up & Delivery	1,500.00	N/A	NO	NO	NO
TOTAL	\$233,932.00				

The Finance Operations Manager requested a cost reasonableness analysis from the originating department, to provide additional support of the purchase price given the exceptions noted above. This is a common process for departments to perform, as they have the specific expertise with the requested purchase.

The department did not agree that a cost reasonableness analysis was warranted, and they did not provide it as requested. The Finance Operations Manager performed a rough cost reasonableness analysis herself prior to payment. Although she is to be praised for her diligence prior to making payment, this step should have been performed by the originating department for enhanced segregation of duties. The Operations Manager should only have to review the payment documentation supplied, rather than researching and performing these calculations herself.

Recommendations & Actions: The Procurement Services Division has since expanded the requirements for Cooperative Purchasing Requisitions. This is evidenced in the Collier County Procurement Services Division (Quick Guide to Cooperative Purchasing, by S. Schneeberger, January 14, 2020, Pg. 8):

“If any of the requirements listed below are not followed, the requisition will be sent back causing a delay in receiving your purchase order.

- The short text of the requisition must start with PB.
- You must attach the PDF file ... which includes the Procurement approved request form and all contract documentation.
- You must attach the quote from the vendor which cannot be more than 30 days old and needs to reference the cooperative contract you are using.
- You must validate the pricing provided on your quote against the cooperative contract pricing. This information needs to be clearly marked for the Procurement staff to review in order to process your requisitions. If there are any items that are not included in the cooperative contract, then they must also be clearly marked. You may be asked to attach a cost reasonableness if the total exceeds \$3,000. (OIG emphasis added).

Conclusion Based on the results from the observation of the unit, the completed and final delivered EMS Bariatric Unit appears to comply with the physical specifications provided in the proposal. Representatives from Collier County EMS have not indicated any exceptions to the completed unit.

The County did not provide sufficient documentation that this vehicle was the most cost-effective option. We commend the Procurement Services Division for clarifying the piggyback procedures required, which included providing the type of cost reasonableness information that was not included with this purchase. We also commend the Clerk’s Finance Department for showing due diligence in their audit prior to issuing payment.

Total # Transactions	Amounts Audited or Reviewed	Questioned Costs	Taxpayer Savings	# Observations / Recommendations
1	\$ 233,932.00	\$ 233,932.00	N/A	1