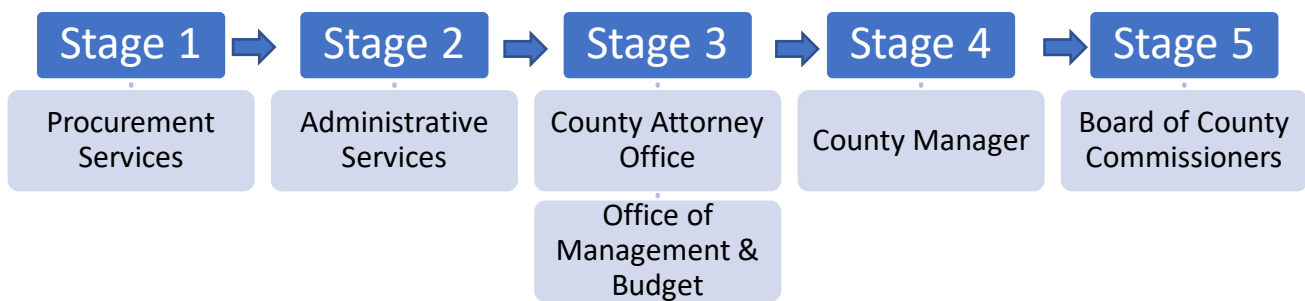




Inspector General Insights

Background: For the Board of County Commissioners (BCC) meetings, agenda items are added and approved by departments via MinuteTraq, the Board's agenda review software system. The agenda items include the Administrative Report, which outlines changes made to projects via Change Orders, and any work authorizations or purchases made which were not in conformance with County Policy via After-the-Fact request forms. These agenda items are processed in a particular order in MinuteTraq, which routes the items through the approval workflow and logs the approval history. The typical approval workflow for the change orders and after-the-fact requests on the Administrative Report in MinuteTraq is as follows:



The review and approval process for these Administrative Report agenda items is intended to ensure that there is sufficient budget for the items proposed, the items are legally sufficient, and there is an explanation of why changes were necessary and not included in the original scope of work or contract, prior to being included on the agenda for BCC action.

In the Office of Inspector General (OIG) review of change orders and agenda items, we noted inconsistencies from our reviews of previous agenda items on the same project. It appeared the information on some change orders which we had reviewed prior to the publication of the agenda, had changed in the final agenda version. Accordingly, we began a review of the approval process.

Objective: We reviewed the change orders and after-the-fact approval requests that were presented to the BCC for approval on the Administrative Reports generated by the BCC Procurement office:

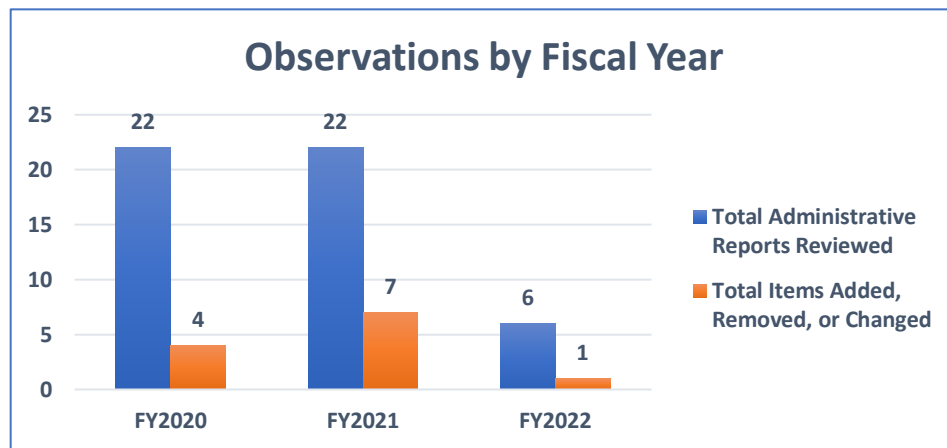
- To isolate the items which were changed after the initial approvals
- To assess whether the BCC staff had followed the proper approval process
- To determine the impact of the changes made
- To understand any internal controls of the MinuteTraq system which could prevent users from changing documentation without notifying the previous approvers.

Scope: We limited our scope to the Administrative Reports for fiscal year 2020 – January 25, 2022.

Observations: In our review of agenda items for the BCC, we confirmed that Change Order and After-the-Fact approval requests were changed or substituted at the County Manager Office level after approvals had already been given at previous levels. We performed a comparative analysis of the changed agenda items, to identify which documents were changed:

- We reviewed the dates and times indicated in the chain of approvals in MinuteTraq and compared those to the dates and times indicated on the change orders which were included on the consolidated change order report, to determine when these changes were made.
- We also reviewed the history notes in MinuteTraq, which often indicated the document(s) changed.
- We looked for any commonalities with these changes, such as particular project, vendor, or county Project Manager.

The following chart is a quick summary of our observations:



- We noted 12 changes after previous approvals on a total of 50 Administrative reports reviewed, or 24% of the reports reviewed.
- Seven (7) of the 12 changes, or 58%, were for Manhattan Construction, Inc. related to the construction of the Paradise Coast Sports Complex, totaling \$5,631,969.44.
- In the five (5) remaining instances (42%), we were unable to determine which specific documents were changed. Three out of those five instances contained change orders or after-the-fact requests for Manhattan Construction, Inc. for the above-mentioned project.
- There were an additional seven (7) changes made, which were later determined to be excluded from our findings as compliant for the following reasons:

	No. of Items Excluded
Changes were made during the preliminary stages of the approval process	5
An email was sent out to all approvers notifying them of a change	1
The approval workflow was restarted after a change was made	1
Total Items Excluded	7

Management Comment: The OIG staff met with the BCC Records Manager, who managed the agenda software, on February 23, 2022. He stated that the decision to notify the approvers of a change to an agenda item, by restarting the approval workflow process or by sending an email, is left to the approver who is making the change. In this case, the changes were made at the County Manager Office level, and notifications to staff would have been at the County Manager or Deputy County Manager's discretion.

Recommendations & Actions: The following recommendations could prevent items without all the intended approvals from being presented to the Board for authorization:

1. Set alerts in MinuteTraq to advise the previous approvers of the change and have them approve again or configure the system where the approval workflow process will restart as soon as a change is made.
2. Remove the capability of the roles in MinuteTraq to make changes after prior approvals.
3. At a minimum, all changes made after Stage 3 (see p. 1) should be documented as re-routed for approval.

The County is in the process of soliciting for a new agenda software. Once selected, the OIG will review and provide input on the controls over the approval process.

Total # Transactions	Amounts Audited or Reviewed	Questioned Costs	Taxpayer Savings	Observations / Recommendations
50	\$18,761,612.29	\$5,631,969.44	N/A	12