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# Community Resources

February 13, 2024

Viet America Society  
Attn: Mr. Peter Pham, Chief Executive Officer  
8907 Warner Ave, Suite 135  
Huntington Beach, CA 92647

**Subject: Program Compliance Monitoring Review  
ARPA - Nutrition Gap Program Services MA-012-21011525**

Dear Mr. Pham:

This letter is to confirm the results of Viet America Society’s (VAS) Program Compliance Monitoring Review for Fiscal Years (FY) 2020-2021 and FY 2021-2022, conducted by Orange County (County) Community Services (OCCS) Contract Monitoring and Program Compliance (CM&PC) Unit.

The scope of this monitoring review focused on VAS’s administration of the Nutrition Gap Program (Contract MA-012-21011525), funded by the American Rescue Plan Act (ARPA) of 2021 (H.R. 1319).

**BACKGROUND**

Nutrition Gap Programs (NGP) were designed to address food insecurity challenges caused by the COVID-19 pandemic for the most vulnerable populations including older adults, persons with disabilities, and other demographics residing within the County’s First Supervisorial District.

**MA-012-21011525 CONTRACT INFORMATION:**

- Initial Contract Term:** May 3, 2021 - November 30, 2021
- Contract Amount:** \$999,996.00
- Amendment 1** (*executed on May 31, 2021*)- No additional funding.
- Amendment 2** (*executed on June 16, 2021*) Extended original contract term through May 31, 2022, and increased the contract by \$1,000,000, Revised Contract Total: \$1,999,996.
- Amendment 3** (*executed on May 2, 2022*) Extended for an additional 1 year (June 1, 2022 – May 31, 2023) and increased contract by \$2,000,000, Revised Contract Total \$3,999,996.

**PROGRAM MONITORING REVIEW RESULTS**

(2) Finding and (4) Observations were identified.

**Finding No. 1 (Reporting Requirements)**

**Condition:** VAS did not maintain records to account for performance standards as mandated by the Contract.

**Criteria:** The Contract states in Paragraph 39. Performance Standards, Subparagraph C. Reporting Requirements: i. "Subrecipient is required to submit records, statistical information, financial reports, and program information in electronic or paper format as required by the Contract."

**Cause:** VAS responded to the engagement letter issued on February 24, 2023, and submitted participant and service records on March 17, 2023. However, the documents reviewed do not meet the contractual reporting requirements. Documents provided do not demonstrate complete evidence of the number of meals delivered, number of participants served, participant eligibility, weekly and monthly performance, and/or additional documentation as evidence of the overall services delivered specifically under the terms of the Contract.

**Corrective Action:** VAS must submit all records for FY 2020-2021 within thirty (30) calendar days of receipt of this letter. Documents must cover the term of the Contract and must include, but not be limited to, general ledger/expense transaction reports, detailed performance reports, and monthly supporting documentation (i.e., Budget Schedule Forms, Performance Standards Forms, delivery schedules, and list of recipients). VAS must promptly provide the County with records demonstrating VAS' performance of its obligations under the Contract. The records must be sufficient to justify VAS' requests for payment under the Contract, and the County's payments thereunder, according to the Contract's requirements.

**Effect:** Pursuant to Paragraph 44. of the Contract, Audit Requirements, Subparagraph D.: In part, "If the allowability of expenditures cannot be determined because records or documentation of Subrecipient are nonexistent or inadequate according to generally accepted accounting principles and procedures, the expenditures will be questioned in the audit and may be disallowed during the audit resolution process and may require reimbursement to the County." The County also has rights to reimbursement pursuant to Contract Paragraph 40 (Payments), Attachment A (Scope of Services), and Exhibit 5, OC Community Resources Contract Reimbursement Policy.

## **Finding No. 2 (Audit Requirements)**

**Condition:** VAS has not submitted mandated Single Audit Reports.

**Criteria:** The Contract states in Paragraph 44. Audit Requirements, Subparagraph G.i.: In part, "If the Subrecipient expends more than \$750,000 in federal funds during the term of the Contract, the Subrecipient shall arrange for an audit to be performed, and in accordance with 2 CFR Part 200, Subpart F, Audit Requirements of States, Local Governments, and Non-Profit Organizations" and complete Report Submission in accordance with 2 CFR 200.512.

**Cause:** VAS has failed to submit the required Single Audit Reports for FY 2020-2021 and FY 2021/2022. In addition, VAS has not submitted their Single Audit Report to the Federal Audit Clearinghouse (FAC) website. CM&PC requested Single Audit Reports from VAS on September 29, 2023; October 4, 6, and 17, 2023; November 20 and 28, 2023; December 12, 2023; and January 5 and 23, 2024, but have yet to receive the requested reports.

**Corrective Action:** Within thirty (30) calendar days of receipt of this letter, VAS must submit Single Audit Reports for FY ending 2021 and FY ending 2022 and submit Single Audit Reports to the FAC website at <https://facdissem.census.gov/Main.aspx>.

**Effect:** Pursuant to Paragraph 44. of the Contract, Audit Requirements, Subparagraph D.: In part, “If the allowability of expenditures cannot be determined because records or documentation of Subrecipient are nonexistent or inadequate according to generally accepted accounting principles and procedures, the expenditures will be questioned in the audit and may be disallowed during the audit resolution process and may require reimbursement to the County.” Also, the requested information is required pursuant to Exhibit 5, OC Community Resources Contract Reimbursement Policy.

### **Observation No. 1 (Records Retention)**

**Condition:** Records Retention Policy and Procedure

**Criteria:** The Contract states in Paragraph 44. Audit Requirements, Subparagraph A. “Maintenance and retention. Subrecipient shall, at all times during the term of this Contract, maintain complete records (which shall include, but not be limited to, accounting records, grants, Contracts, agreements, letters of agreement, insurance documentation, memoranda and/or letters of understanding and client records) of its activities and expenditures hereunder in a form satisfactory to the State and County. All such records must be maintained and kept available by Subrecipient as follows: i. Until three (3) years after final payment under this Contract, or until an audit has occurred and an audit resolution has been reached, whichever is later, unless otherwise authorized in writing by County.”

**Cause:** VAS has a record retention policy and procedure in place. This policy and procedure is mentioned in its Employee Handbook, Volunteer Policies, and Volunteer Code of Conduct, which disclose the use of an internal database at its management office to maintain records. The policy and procedures regarding the duration of record retention are not mentioned.

**Recommendation:** It is recommended the records retention policy and procedure include the disposal process of sensitive information, in alignment with the contract terms outlined under Contract Paragraph H. (Audits/Inspections).

**Effect:** While the observation identified does not rise to the level of a finding, VAS is advised to revise its policy and implement the recommendation. The observation will be revisited in future monitoring and if the recommendation is not implemented, the observation may result in a future finding.

### **Observation No. 2 (Social Media)**

**Condition:** Social Media Policy and Procedure

**Criteria:** The Contract provides instructions and requirements for Social Media in Paragraph 31. County Branding Requirements: Publicity, Literature, Advertisement, and Social Media, Subparagraph A.5.: In part, “If the Contractor uses social media (such as Facebook, Twitter, YouTube or other publicly available social media sites) to publish information related to this Contract, Contractor shall develop social media policies and procedures and have them available to the Project Manager.”

**Cause:** VAS' Employee Handbook includes an "Internet Acceptable Use Policy" for staff but does not align with Contract requirements.

**Recommendation:** It is recommended the social media policy and procedure be revised to align with the County's requirements on branding, publicity, and social media usage.

**Effect:** While the observation identified does not rise to the level of a finding, VAS is advised to revise its policy and implement the recommendation. The observation will be revisited in future monitoring and if the recommendation is not implemented, the observation may result in a future finding.

### **Observation No. 3 (Incident Reporting)**

**Condition:** Incident Reporting Policy

**Criteria:** The Contract provides instructions and requirements for Incident Reporting in Paragraph 34. Fraud: In part, "Contractor shall immediately report to the Project Manager, in writing, all suspected, alleged, or known instances and fact concerning possible fraud, abuse or criminal activity by either Contractor or its Subcontractor(s) under this Contract. Contractor shall inform staff and the general public of how to report fraud, waste or abuse through appropriate postings of incident reporting notice."

**Cause:** VAS submitted policies and procedures that outline its incident reporting process but do not align with Contract requirements.

**Recommendation:** It is recommended the incident reporting policy be revised to align with the County's requirements for reporting fraud.

**Effect:** While the observation identified does not rise to the level of a finding, VAS is advised to revise its policy and implement the recommendation. The observation will be revisited in future monitoring and if the recommendation is not implemented, the observation may result in a future finding.

### **Observation No. 4 (Conflict-of-Interest Disclosure)**

**Condition:** VAS submitted its Volunteer Application which includes the conflict-of-interest disclosure.

**Criteria:** The Contract states in Paragraph 9. Conflict of Interest – Subrecipient's Personnel: In part, "The Subrecipient shall exercise reasonable care and diligence to prevent any actions or conditions that could result in a conflict with the best interests of the County."

**Cause:** VAS submitted a policy that includes a "Conflict-of-Interest Disclosure" within their application process which includes inaccuracies regarding the business entity's name.

**Recommendation:** It is recommended VAS review its Volunteer Application and make corrections to the conflict-of-interest disclosure.

**Effect:** While the observation identified does not rise to the level of a finding, VAS is advised to revise its policy and implement the recommendation. The observation will be revisited in future monitoring and if the recommendation is not implemented, the observation may result in a future finding.


The cooperation and assistance of VAS is vital and appreciated. **The Corrective Action Plan for the Finding indicated above must be submitted by 5 p.m. on Thursday, March 14, 2024.**

**Disclaimer:** This review was conducted on a sample basis; therefore, this letter should not be considered a comprehensive assessment of the program factors that were monitored.

It is VAS' responsibility to ensure all corrective actions have been addressed and implemented so that their systems, programs, and outcomes comply with program laws and regulations. Deficiencies in a subsequent review, such as an audit, would remain VAS's responsibility.

If VAS is unable to demonstrate that it performed its contract obligations, made valid requests for payment/reimbursement, and the County's payments under the Contract were for allowable costs, the County may disallow the costs and require repayment to the County. The County reserves and does not waive or relinquish any rights or remedies that may be available to the County under the Contract or law including, but not limited to, the right to seek reimbursement for the payments made to VAS.

Sincerely,

DocuSigned by:  
  
480B242F305041E...

Elsa C. Rivera

Contracts Monitoring & Program Compliance Manager  
OC Community Services

Cc: Renee Ramirez, Director, OC Community Services  
Claudia Harris, Director, OC Office on Aging and OC Veterans Service Office  
Marco Rodriguez, Program Manager, OC Office on Aging  
Michael Brewer, Compliance Analyst, Contract Monitoring & Program Compliance



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JULIE QUILLMAN  
COUNTY LIBRARIAN  
OC PUBLIC LIBRARIES

# OC Community Resources

February 9, 2024

Viet America Society  
Attn: Peter Pham, CEO  
17801 Santa Anita Circle  
Fountain Valley, CA 92708

Subject: Fiscal Monitoring Fiscal Year (FY) 2020-21  
CARES Nutrition Gap Program Contract MA-012-21010980

Dear Mr. Pham,

This letter is a follow-up to the Fiscal Year (FY) 2020-21 Fiscal Monitoring conducted by Davis Farr, LLC for the Viet America Society (VAS) CARES Nutrition Gap Program for the First Supervisorial District.

In review of the VAS's Fiscal Monitoring Letter, dated January 31, 2024, issued on behalf of the Orange County Community Services (OCCS)/Contract Monitoring & Program Compliance (CM&PC) Unit, Davis Farr, LLC identified two (2) Findings and no Observations as follows:

### **Finding No. 1 – Funds Received Under the Contract Were Not Accounted for Separately from Other Funds**


In summary, VAS did not maintain accounting records as required in Contract Paragraph 44 (Audit Requirements), Subparagraph D.

*OCCS/CM&PC requires for VAS to submit a Corrective Action Plan (CAP) and demands for VAS to submit accounting records that solely contain monies provided in this contract and a general ledger that shows all grant funds spent to the CM&PC Unit within thirty (30) calendar days of receipt of this letter.*

### **Finding No. 2 – Inadequate Documentation Provided**

In summary, VAS did not provide sufficient documentation to support the fees claimed as required in Contract Paragraph 39 (Performance Standards) and Attachment A (Scope of Services) under the Key Responsibilities – Subrecipient section.

*OCCS/CM&PC requires for VAS to submit a CAP and demands for VAS to provide all the program performance standards, monthly list of recipients, and accounting records for this contract to the CM&PC Unit within thirty (30) calendar days of receipt of this letter.*

 OC Community Service  
1300 SOUTH GRAND,  
BLDG. B, SECOND FLOOR  
SANTA ANA, CA 92705  
PHONE: 714.480.2801  
FAX: 714.480.2978

Viet America Society (VAS) – PY 2021-22 Fiscal Monitoring

Page 2 of 2

February 9, 2024


***VAS is required to submit the CAP by 5 p.m. March 18, 2024.***

**Disclaimer:** The Fiscal Monitoring was conducted on a sample basis; therefore, this letter should not be considered a comprehensive assessment of the fiscal factors that were monitored. It is the responsibility of VAS to ensure that all corrective actions have been identified and addressed and that their systems, programs, and outcomes comply with fiscal and program laws and regulations. Deficiencies in a subsequent review, such as an audit, would remain VAS's responsibility.

If VAS is unable to demonstrate that it performed its contract obligations, made valid requests for payment/reimbursement, and the County's payments under the Contract were for allowable costs, the County may disallow the costs and require repayment to the County. The County reserves and does not waive or relinquish any rights or remedies that may be available to the County under the Contract or law including, but not limited to, the right to seek reimbursement for the payments made to VAS.

If you should have any questions, please contact Elsa Rivera at (714) 480-6460 or at [Elsa.Rivera@occr.ocgov.com](mailto:Elsa.Rivera@occr.ocgov.com).

Sincerely,

DocuSigned by:  
  
480B242F305041E...  
Elsa C. Rivera

Contract Monitoring & Program Compliance Manager  
OC Community Services

Enclosure:  
FY 2021-22 Fiscal Monitoring Letter-Davis Farr, LLC

C:  
Renee Ramirez, Director, OC Community Services  
Claudia Harris, Director, Office on Aging and Veterans Service Office  
Marco Rodriguez, Program Manager, Office on Aging  
Jessica Amezcua, Compliance Specialist, Contract Monitoring & Program Compliance



**Davis Farr LLP**  
 18201 Von Karman Avenue | Suite 1100 | Irvine, CA 92612  
 Main: 949.474.2020 | Fax: 949.263.5520

January 31, 2024

Viet America Society  
 Attention: Peter Pham, CEO  
 17801 Santa Anita Circle  
 Fountain Valley, CA 92708

**Re: Fiscal Monitoring of the Fiscal Year (FY) 2020-21 – Final Determination  
 Nutrition Gap Program Services**

Dear Mr. Pham:

Davis Farr, LLP, on behalf of Orange County Community Resources (OCCR), has completed the fiscal monitoring of the following program of Viet America Society ("VAS") for the FY 2020-21 on January 11, 2024.

<b>Contract Number</b>	<b>Project Fund/Program</b>	<b>Contract Period</b>	<b>Review Period</b>	<b>Contract Amount</b>
MA-012-21010980	Nutrition Gap Program Services	12/31/2020 – 02/02/2021	12/31/2020 – 02/02/2021	\$200,000

The purpose of fiscal monitoring is to ensure that contracts and grant awards received from the County of Orange, OC Community Resources are used for authorized purposes, and in compliance with Local, State, and Federal laws and regulations.

The fiscal monitoring was performed in accordance with the American Institute of Certified Public Accountants (AICPA)'s Statements on Standards for Consulting Services and is not an audit or attestation. It is VAS's responsibility to ensure that its systems, programs, and results comply with 48 CFR Part 31 Contract Cost Principles and Procedures, 2 CFR Part 200 the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), California Department of Aging, Federal and State rules and regulations, as well as the terms and conditions of the contract with OCCR. As a result, any deficiencies identified during any subsequent review, such as an audit, remain VAS's responsibility.

The prior year FY 2019-20 fiscal monitoring letter is not applicable, since this is the first year VAS had this contract with the County of Orange.



Viet America Society  
Fiscal Monitoring of FY 2020-21 – Final Determination  
Nutrition Gap Program Services  
January 31, 2024

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The fiscal monitoring for FY 2020-21 has identified two findings that are considered to be control over financial reporting or compliance deficiencies.

**Finding No.1 – Funds Received Under the Contract Were Not Accounted for Separately from Other Funds**

Condition

VAS did not maintain accounting records to account for all funds received under this contract separately from other funds as mandated by the contract.

Criteria

Contract MA-012-21010980, Audit Requirement Section #44(D) states in part, "Unless otherwise agreed in writing by Administrator, Subrecipient shall maintain accounting records to account for all funds received under this Contract. Said records shall be separate from the records for any other funds administered by Subrecipient and shall be kept in accordance with generally accepted accounting principles and procedures."

Cause

According to VAS, the person in charge of the bookkeeping is not aware of such requirement.

Effect

Failure to maintain separate fund accounting for each contract could result in commingle of fundings from various sources.

Recommendation

We recommend VAS to submit accounting records that solely contain monies provided in this contract and a general ledger that shows all grant funds spent. Supporting documentation such as receipts and cancelled checks shall also be included.

Viet America Society  
Fiscal Monitoring of FY 2020-21 – Final Determination  
Nutrition Gap Program Services  
January 31, 2024

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**Finding No.2 – Inadequate Documentation Provided**

Condition

VAS was unable to provide sufficient documentation to support the fees claimed on the January 2021 invoice selected for monitoring as follows: (1) performance standard forms provided to the auditors were not consistent with OCCR record on file; (2) inconsistencies were noted with the food delivery list maintained by VAS, which did not meet the contract performance requirements; and (3) documentations to support the participant qualification and eligibility sample selections were not provided for review as required by the contract.

Criteria

Contract MA-012-21010980, Section 39 states in part, "Subrecipient shall comply with and adhere to the performance accountability standards and general program requirements defined in Attachment A and applicable regulations."

In addition, Attachment A Section 5 states, "(a) Subrecipient must deliver services to First District's NGP participants and determine the meal orders and addresses for all program participants to ensure qualification and optimal delivery methods. VAS will provide hot meals in the City of Santa Ana, primarily through the Santa Anita Neighborhood Association. (b) Subrecipient shall be responsible for delivering ordered meals to First District's NGP participants. The meal deliveries can be done two or three days a week. (c) Subrecipient must provide a minimum of 2,500 meals a week to NGO participants. (i) Subrecipient shall provide complete and accurate records of number of participants and meals served to OoA for reimbursement."

Cause

VAS was unable to provide sufficient documentation to support the performance claimed with supporting documentation as requested for us to complete the monitoring.

Effect

Inadequate documentation will lead to claimed fees being questioned and disallowed.

Recommendation

We recommend VAS to provide all the program performance standards, monthly list of recipients, and accounting records for this contract as requested.

Viet America Society  
Fiscal Monitoring of FY 2020-21 – Final Determination  
Nutrition Gap Program Services  
January 31, 2024

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Conclusion

VAS was given a reasonable amount of time to provide responses on the findings. However, as of the date of this letter, we have not received the responses from VAS. **The findings remain open.**

The cooperation of VAS's staff during the monitoring is greatly appreciated. If you have any questions, please contact me at gho@davisfarr.com.

Sincerely,

DAVIS FARR LLP



Gordon Ho, CPA, MBA  
Partner

cc: Elsa C. Rivera, CM & PC Manager  
Orange County Community Services, Contract Monitoring & Program Compliance



DYLAN WRIGHT  
DIRECTOR  
OC COMMUNITY RESOURCES

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OC PUBLIC LIBRARIES

# OC Community Resources

February 9, 2024

Viet America Society  
Attn: Peter Pham, CEO  
17801 Santa Anita Circle  
Fountain Valley, CA 92708

Subject: Fiscal Monitoring Fiscal Year (FY) 2021-22  
ARPA Nutrition Gap Program Contract MA-012-21011525

Dear Mr. Pham,

This letter is a follow-up to the Fiscal Year (FY) 2021-22 Fiscal Monitoring conducted by Davis Farr, LLC for the Viet America Society (VAS) ARPA Nutrition Gap Program for the First Supervisorial District.

In review of the VAS's Fiscal Monitoring Letter, dated January 31, 2024, issued on behalf of the Orange County Community Services (OCCS)/Contract Monitoring & Program Compliance (CM&PC) Unit, Davis Farr, LLC identified three (3) Findings and no Observations as follows:

## **Finding No. 1 – Lack of Single Audit**


In summary, VAS did not complete a Single Audit as required in Contract Paragraph 44 (Audit Requirements), Subparagraph G.i.

*OCCS/CM&PC requires for VAS to submit a Corrective Action Plan (CAP) and demands for VAS to immediately submit the Single Audit Reports for FY ending 2021 and FY ending 2022 to the CM&PC Unit and submit evidence the Single Audit Reports were uploaded to the Federal Audit Clearinghouse (FAC) website at: <https://facdissem.census.gov/Main.aspx> within thirty (30) calendar days of receipt of this letter.*

## **Finding No.2 – Funds Received Under the Contract Were Not Accounted for Separately from Other Funds**

In summary, VAS did not maintain accounting records as required in Contract Paragraph 44 (Audit Requirements), Subparagraph D.

*OCCS/CM&PC requires for VAS to submit a CAP and demands for VAS to submit accounting records that solely contain monies provided in this contract and a general ledger that shows all grant funds spent to the CM&PC Unit within thirty (30) calendar days of receipt of this letter.*

 OC Community Service  
1300 SOUTH GRAND,  
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PHONE: 714.480.2801  
FAX: 714.480.2978

Viet America Society (VAS) – PY 2021-22 Fiscal Monitoring

Page 2 of 2

February 9, 2024

### **Finding No. 3 – Inadequate Documentation Provided**

In summary, VAS did not provide sufficient documentation to support the fees claimed as required in Contract Paragraph 39 (Performance Standards) and Attachment A (Scope of Services) under the Key Responsibilities – Subrecipient section.

*OCCS/CM&PC requires for VAS to submit a CAP and demands for VAS to provide all the program performance standards, monthly list of recipients, and accounting records for this contract to the CM&PC Unit within thirty (30) calendar days of receipt of this letter.*

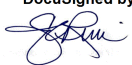
***VAS is required to submit the CAP by 5 p.m. March 18, 2024.***

**Disclaimer:** The Fiscal Monitoring was conducted on a sample basis; therefore, this letter should not be considered a comprehensive assessment of the fiscal factors that were monitored. It is the responsibility of VAS to ensure that all corrective actions have been identified and addressed and that their systems, programs, and outcomes comply with fiscal and program laws and regulations. Deficiencies in a subsequent review, such as an audit, would remain VAS's responsibility.

If VAS is unable to demonstrate that it performed its contract obligations, made valid requests for payment/reimbursement, and the County's payments under the Contract were for allowable costs, the County may disallow the costs and require repayment to the County. The County reserves and does not waive or relinquish any rights or remedies that may be available to the County under the Contract or law including, but not limited to, the right to seek reimbursement for the payments made to VAS.

If you should have any questions, please contact Elsa Rivera at (714) 480-6460 or at [Elsa.Rivera@occr.ocgov.com](mailto:Elsa.Rivera@occr.ocgov.com).

Sincerely,

DocuSigned by:  
  
480B242F305041E...

Elsa C. Rivera

Contract Monitoring & Program Compliance Manager  
OC Community Services

Enclosure:

FY 2021-22 Fiscal Monitoring Letter-Davis Farr, LLC

C:

Renee Ramirez, Director, OC Community Services

Claudia Harris, Director, Office on Aging and Veterans Service Office

Marco Rodriguez, Program Manager, Office on Aging

Jessica Amezcua, Compliance Specialist, Contract Monitoring & Program Compliance



Davis Farr LLP  
18201 Von Karman Avenue | Suite 1100 | Irvine, CA 92612  
Main: 949.474.2020 | Fax: 949.263.5520

January 31, 2024

Viet America Society  
Attention: Peter Pham, CEO  
17801 Santa Anita Circle  
Fountain Valley, CA 92708

**Re: Fiscal Monitoring of the Fiscal Year (FY) 2021-22 – Final Determination  
ARPA Nutrition Gap Program Services**

Dear Mr. Pham:

Davis Farr, LLP, on behalf of Orange County Community Resources (OCCR), has completed the fiscal monitoring of the following program of Viet America Society ("VAS") for the FY 2021-22 on January 11, 2024.

<b>Contract Number</b>	<b>Project Fund/Program</b>	<b>Contract Period</b>	<b>Review Period</b>	<b>Contract Amount</b>
MA-012-21011525	ARPA Nutrition Gap Program Services	05/03/2021-05/31/2022	05/03/2021-05/31/2022	\$1,999,996

The purpose of fiscal monitoring is to ensure that grant awards received from the County of Orange, OC Community Resources are used for authorized purposes, and in compliance with Local, State, and Federal laws and regulations.

The fiscal monitoring was performed in accordance with the American Institute of Certified Public Accountants (AICPA)'s Statements on Standards for Consulting Services and is not an audit or attestation. It is VAS's responsibility to ensure that its systems, programs, and results comply with 48 CFR Part 31 Contract Cost Principles and Procedures, 2 CFR Part 200 the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), California Department of Aging, Federal and State rules and regulations, as well as the terms and conditions of the contract with OCCR. As a result, any deficiencies identified during any subsequent review, such as an audit, remain VAS's responsibility.

The prior year FY 2020-21 fiscal monitoring letter is not available nor applicable, since this is the first year VAS had this contract with the County of Orange.

Viet America Society  
Fiscal Monitoring of FY 2021-22 – Final Determination  
ARPA Nutrition Gap Program Services  
January 31, 2024

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The fiscal monitoring for FY 2021-22 identified three findings that are considered to be control over financial reporting or compliance deficiencies.

**Finding No.1 – Lack of Single Audit**

Condition

VAS did not have a Single Audit conducted, even though VAS expended more than \$750,000 in Federal funds during the term of this contract.

Criteria

Contract MA-012-21011525, Audit Requirement Section #44(G)(i) states in part, "If Subrecipient expends more than \$750,000 in federal funds during the term of this Contract, Subrecipient shall arrange for an audit to be performed, within one hundred fifty (150) days of the end of Subrecipient's fiscal year and in accordance with 2CFR Part 200, Subpart F, "Audit Requirements of States, Local Government, and Non-Profit Organizations," which is incorporated herein by reference."

Cause

According to VAS, it reviewed the contract and realized that the audit requirement was not fulfilled in a timely manner.

Effect

Failure to meet the Single Audit requirements could result in VAS having to repay grant munities and/or losing access to future Federal funding.

Recommendation

We recommend VAS to have a Single Audit conducted and submit a Single Audit Report to the County and the Federal Audit Clearinghouse immediately.

Viet America Society  
Fiscal Monitoring of FY 2021-22 – Final Determination  
ARPA Nutrition Gap Program Services  
January 31, 2024

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**Finding No.2 – Funds Received Under the Contract Were Not Accounted for Separately from Other Funds**

Condition

VAS did not maintain accounting records to account for all funds received under this contract separately from other funds as mandated by the contract.

Criteria

Contract MA-012-21011525, Audit Requirement Section #44(D) states in part, "Unless otherwise agreed in writing by Administrator, Subrecipient shall maintain accounting records to account for all funds received under this Contract. Said records shall be separate from the records for any other funds administered by Subrecipient and shall be kept in accordance with generally accepted accounting principles and procedures."

Cause

According to VAS, the person in charge of the bookkeeping is not aware of such requirement.

Effect

Failure to maintain separate fund accounting for each contract could result in commingle of fundings from various sources.

Recommendation

We recommend VAS to submit accounting records that solely contain monies provided in this contract and a general ledger that shows all grant funds spent. Supporting documentation such as receipts and cancelled checks shall also be included.



Viet America Society  
Fiscal Monitoring of FY 2021-22 – Final Determination  
ARPA Nutrition Gap Program Services  
January 31, 2024

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**Finding No.3 – Inadequate Documentation Provided**

Condition

VAS was unable to provide sufficient documentation to support the fees claimed on the November 2021 invoice selected for monitoring as follows: (1) performance standard forms provided to the auditors were not consistent with OCCR record on file; (2) inconsistencies were noted with the food delivery list maintained by VAS, which did not meet the contract performance requirements; and (3) documentations to support the participant qualification and eligibility sample selections were not provided for review as required by the contract.

Criteria

Contract MA-012-21011525, Section 39 states in part, "Subrecipient shall comply with and adhere to the performance accountability standards and general program requirements defined in Attachment A and applicable regulations."

In addition, Attachment A Section 5 states, "(a) Subrecipient must deliver services to First District's NGP participants and determine the meal orders and addresses for all program participants to ensure qualification and optimal delivery methods. VAS will provide hot meals in the City of Santa Ana, primarily through the Santa Anita Neighborhood Association. (b) Subrecipient shall be responsible for delivering ordered meals to First District's NGP participants. The meal deliveries can be done two or three days a week. (c) Subrecipient must provide a minimum of 2,500 meals a week to NGO participants. (i) Subrecipient shall provide complete and accurate records of number of participants and meals served to OoA for reimbursement."

Cause

VAS was unable to provide sufficient documentation to support the performance claimed with supporting documentation as requested for us to complete the monitoring.

Effect

Inadequate documentation will lead to claimed fees being questioned and disallowed.

Recommendation

We recommend VAS to provide all the program performance standards, monthly list of recipients, and accounting records for this contract as requested.

Viet America Society  
Fiscal Monitoring of FY 2021-22 – Final Determination  
ARPA Nutrition Gap Program Services  
January 31, 2024

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Conclusion

VAS was given a reasonable amount of time to provide responses on the findings. However, as of the date of this letter, we have not received the responses from VAS. **The findings remain open.**

The cooperation of VAS's staff during the monitoring is greatly appreciated. If you have any questions, please contact me at gho@davisfarr.com.

Sincerely,

DAVIS FARR LLP



Gordon Ho, CPA, MBA  
Partner

cc: Elsa C. Rivera, CM & PC Manager  
Orange County Community Services, Contract Monitoring & Program Compliance



DYLAN WRIGHT  
DIRECTOR  
OC COMMUNITY RESOURCES

CYMANTHA ATKINSON  
ASSISTANT DIRECTOR  
OC COMMUNITY RESOURCES

JOANNE VEEDOR  
DIRECTOR  
ADMINISTRATIVE SERVICES

MONICA SCHMIDT  
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OC HOUSING & COMMUNITY  
DEVELOPMENT

RENEE RAMIREZ  
DIRECTOR  
OC COMMUNITY SERVICES

PAMELA PASSOW  
DIRECTOR  
OC PARKS

JULIE QUILLMAN  
COUNTY LIBRARIAN  
OC PUBLIC LIBRARIES

# OC Community Resources

February 9, 2024

Viet America Society  
Attn: Peter Pham, CEO  
17801 Santa Anita Circle  
Fountain Valley, CA 92708

Subject: Fiscal Monitoring Fiscal Year (FY) 2020-21  
CARES Nutrition Gap Program Contract MA-012-21010980

Dear Mr. Pham,

This letter is a follow-up to the Fiscal Year (FY) 2020-21 Fiscal Monitoring conducted by Davis Farr, LLC for the Viet America Society (VAS) CARES Nutrition Gap Program for the First Supervisorial District.

In review of the VAS's Fiscal Monitoring Letter, dated January 31, 2024, issued on behalf of the Orange County Community Services (OCCS)/Contract Monitoring & Program Compliance (CM&PC) Unit, Davis Farr, LLC identified two (2) Findings and no Observations as follows:

### **Finding No. 1 – Funds Received Under the Contract Were Not Accounted for Separately from Other Funds**


In summary, VAS did not maintain accounting records as required in Contract Paragraph 44 (Audit Requirements), Subparagraph D.

*OCCS/CM&PC requires for VAS to submit a Corrective Action Plan (CAP) and demands for VAS to submit accounting records that solely contain monies provided in this contract and a general ledger that shows all grant funds spent to the CM&PC Unit within thirty (30) calendar days of receipt of this letter.*

### **Finding No. 2 – Inadequate Documentation Provided**

In summary, VAS did not provide sufficient documentation to support the fees claimed as required in Contract Paragraph 39 (Performance Standards) and Attachment A (Scope of Services) under the Key Responsibilities – Subrecipient section.

*OCCS/CM&PC requires for VAS to submit a CAP and demands for VAS to provide all the program performance standards, monthly list of recipients, and accounting records for this contract to the CM&PC Unit within thirty (30) calendar days of receipt of this letter.*

 OC Community Service  
1300 SOUTH GRAND,  
BLDG. B, SECOND FLOOR  
SANTA ANA, CA 92705  
PHONE: 714.480.2801  
FAX: 714.480.2978

Viet America Society (VAS) – PY 2021-22 Fiscal Monitoring

Page 2 of 2

February 9, 2024


***VAS is required to submit the CAP by 5 p.m. March 18, 2024.***

**Disclaimer:** The Fiscal Monitoring was conducted on a sample basis; therefore, this letter should not be considered a comprehensive assessment of the fiscal factors that were monitored. It is the responsibility of VAS to ensure that all corrective actions have been identified and addressed and that their systems, programs, and outcomes comply with fiscal and program laws and regulations. Deficiencies in a subsequent review, such as an audit, would remain VAS's responsibility.

If VAS is unable to demonstrate that it performed its contract obligations, made valid requests for payment/reimbursement, and the County's payments under the Contract were for allowable costs, the County may disallow the costs and require repayment to the County. The County reserves and does not waive or relinquish any rights or remedies that may be available to the County under the Contract or law including, but not limited to, the right to seek reimbursement for the payments made to VAS.

If you should have any questions, please contact Elsa Rivera at (714) 480-6460 or at [Elsa.Rivera@occr.ocgov.com](mailto:Elsa.Rivera@occr.ocgov.com).

Sincerely,

DocuSigned by:  
  
480B242F305041E...  
Elsa C. Rivera

Contract Monitoring & Program Compliance Manager  
OC Community Services

Enclosure:  
FY 2021-22 Fiscal Monitoring Letter-Davis Farr, LLC

C:  
Renee Ramirez, Director, OC Community Services  
Claudia Harris, Director, Office on Aging and Veterans Service Office  
Marco Rodriguez, Program Manager, Office on Aging  
Jessica Amezcua, Compliance Specialist, Contract Monitoring & Program Compliance



**Davis Farr LLP**  
 18201 Von Karman Avenue | Suite 1100 | Irvine, CA 92612  
 Main: 949.474.2020 | Fax: 949.263.5520

January 31, 2024

Viet America Society  
 Attention: Peter Pham, CEO  
 17801 Santa Anita Circle  
 Fountain Valley, CA 92708

**Re: Fiscal Monitoring of the Fiscal Year (FY) 2020-21 – Final Determination  
 Nutrition Gap Program Services**

Dear Mr. Pham:

Davis Farr, LLP, on behalf of Orange County Community Resources (OCCR), has completed the fiscal monitoring of the following program of Viet America Society ("VAS") for the FY 2020-21 on January 11, 2024.

<b>Contract Number</b>	<b>Project Fund/Program</b>	<b>Contract Period</b>	<b>Review Period</b>	<b>Contract Amount</b>
MA-012-21010980	Nutrition Gap Program Services	12/31/2020 – 02/02/2021	12/31/2020 – 02/02/2021	\$200,000

The purpose of fiscal monitoring is to ensure that contracts and grant awards received from the County of Orange, OC Community Resources are used for authorized purposes, and in compliance with Local, State, and Federal laws and regulations.

The fiscal monitoring was performed in accordance with the American Institute of Certified Public Accountants (AICPA)'s Statements on Standards for Consulting Services and is not an audit or attestation. It is VAS's responsibility to ensure that its systems, programs, and results comply with 48 CFR Part 31 Contract Cost Principles and Procedures, 2 CFR Part 200 the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), California Department of Aging, Federal and State rules and regulations, as well as the terms and conditions of the contract with OCCR. As a result, any deficiencies identified during any subsequent review, such as an audit, remain VAS's responsibility.

The prior year FY 2019-20 fiscal monitoring letter is not applicable, since this is the first year VAS had this contract with the County of Orange.

Viet America Society  
Fiscal Monitoring of FY 2020-21 – Final Determination  
Nutrition Gap Program Services  
January 31, 2024

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The fiscal monitoring for FY 2020-21 has identified two findings that are considered to be control over financial reporting or compliance deficiencies.

**Finding No.1 – Funds Received Under the Contract Were Not Accounted for Separately from Other Funds**

Condition

VAS did not maintain accounting records to account for all funds received under this contract separately from other funds as mandated by the contract.

Criteria

Contract MA-012-21010980, Audit Requirement Section #44(D) states in part, "Unless otherwise agreed in writing by Administrator, Subrecipient shall maintain accounting records to account for all funds received under this Contract. Said records shall be separate from the records for any other funds administered by Subrecipient and shall be kept in accordance with generally accepted accounting principles and procedures."

Cause

According to VAS, the person in charge of the bookkeeping is not aware of such requirement.

Effect

Failure to maintain separate fund accounting for each contract could result in commingle of fundings from various sources.

Recommendation

We recommend VAS to submit accounting records that solely contain monies provided in this contract and a general ledger that shows all grant funds spent. Supporting documentation such as receipts and cancelled checks shall also be included.

Viet America Society  
Fiscal Monitoring of FY 2020-21 – Final Determination  
Nutrition Gap Program Services  
January 31, 2024

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**Finding No.2 – Inadequate Documentation Provided**

Condition

VAS was unable to provide sufficient documentation to support the fees claimed on the January 2021 invoice selected for monitoring as follows: (1) performance standard forms provided to the auditors were not consistent with OCCR record on file; (2) inconsistencies were noted with the food delivery list maintained by VAS, which did not meet the contract performance requirements; and (3) documentations to support the participant qualification and eligibility sample selections were not provided for review as required by the contract.

Criteria

Contract MA-012-21010980, Section 39 states in part, "Subrecipient shall comply with and adhere to the performance accountability standards and general program requirements defined in Attachment A and applicable regulations."

In addition, Attachment A Section 5 states, "(a) Subrecipient must deliver services to First District's NGP participants and determine the meal orders and addresses for all program participants to ensure qualification and optimal delivery methods. VAS will provide hot meals in the City of Santa Ana, primarily through the Santa Anita Neighborhood Association. (b) Subrecipient shall be responsible for delivering ordered meals to First District's NGP participants. The meal deliveries can be done two or three days a week. (c) Subrecipient must provide a minimum of 2,500 meals a week to NGO participants. (i) Subrecipient shall provide complete and accurate records of number of participants and meals served to OoA for reimbursement."

Cause

VAS was unable to provide sufficient documentation to support the performance claimed with supporting documentation as requested for us to complete the monitoring.

Effect

Inadequate documentation will lead to claimed fees being questioned and disallowed.

Recommendation

We recommend VAS to provide all the program performance standards, monthly list of recipients, and accounting records for this contract as requested.

Viet America Society  
Fiscal Monitoring of FY 2020-21 – Final Determination  
Nutrition Gap Program Services  
January 31, 2024

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Conclusion

VAS was given a reasonable amount of time to provide responses on the findings. However, as of the date of this letter, we have not received the responses from VAS. **The findings remain open.**

The cooperation of VAS's staff during the monitoring is greatly appreciated. If you have any questions, please contact me at gho@davisfarr.com.

Sincerely,

DAVIS FARR LLP



Gordon Ho, CPA, MBA  
Partner

cc: Elsa C. Rivera, CM & PC Manager  
Orange County Community Services, Contract Monitoring & Program Compliance