

Sterling Scott Winchell

www.OCLawSolutions.com

A Professional Law Corporation

3 Hutton Centre, Suite 900
Santa Ana, Ca 92707
tel: (949) 387-9191 • Fax: 626-898-9291
Email: winchell@oclawsolutions.com

Sterling Scott Winchell

Dominic E. Rainone
of counsel

March 15, 2024

Elsa C. Rivera
Contract Monitoring & Program Compliance Manager
OC Community Services
3300 S. Grand, Bldg B, Second Floor
Santa Ana, Ca 92705

sent by email to Elsa.Rivera@occr.ocgov.com

Re: Fiscal Monitoring Fiscal Years 2021 and 2022
Nutrition Gap Program Contract MA-012-21010980
ARPA Nutrition Gap Program Contract MA-012-21011525

Dear Ms. Rivera:

I was retained in late February by Viet America Society [VAS] to assist them with administrative compliance issues, and to be a point of contact for the County and County agencies.

I have reviewed your two letters to Peter Pham CEO dated February 9, 2024 regarding the monitoring conducted by Davis/Farr CPAs, and alleged findings and deficiencies therein. I will address them directly:

Finding 1 – Lack of Single Audit

Since I was retained by VAS, I have reached out to at least 8 Independent Financial Auditors who have performed work for County Vendors. Six of the Auditors were referred to me by the Orange County Regional Center. I have contacted all 6 of those referred, and only 2 have responded. Both have informed me they are willing to do the Audit, and will review the financials for VAS for the relevant years so that we can receive a bid containing financial and time frame estimates. My understanding is that Dinh Mai, the internal accountant for VAS is working with him in that regard, and I expect to receive a bid from him next week. I also called CLA, auditor for Meals and Wheels and Withum, auditor for Age Well Services. Neither of them have responded to my calls.

Elsa C. Rivera
March 15, 2024
Page 2

Given the fact that this is tax season, namely corporate income tax filings are due today and individual tax return filings are due on April 15, it is not surprising that most of these firms have not even returned my calls. Due to the urgency of this matter, we will in all likelihood accept the bid of the one of the two responsive CPA firms, and have them complete their single audits for the requested years in as quick a manner as is practicable. It obviously can't be completed by this Monday March 18 at 5:00 p.m. We will keep you advised of all progress, and please reach out to me if you wish to discuss this item further.

Finding 2: Funds Received Under Contract Were Not Accounted for Separately from Other Funds

This finding is bewildering, given the fact that during the relevant reporting periods, VAS only had one source of funds, namely this contract. I am reaching out to Davis/Farr to get clarification on this point, although given the reality of the situation we don't understand how there could possibly be a comingling. Again, we will keep you advised of all progress, and please reach out to me if you wish to discuss this item further.

Finding 3: Inadequate Documentation Provided

I have reviewed Davis/Farr's findings, as well as the referenced section of the contract. The findings are vague and non-specific as to what documentation has allegedly not been provided, or what alleged inconsistencies there are, if any, between documentation there is. It will be necessary to meet with the fiscal monitor to get specifics, so as to understand the alleged deficiencies and further comply with the contractual requirements. Again, we will keep you advised of all progress, and please reach out to me if you wish to discuss this item further, or any other item of concern.

Very truly yours,



Sterling Scott Winchell
Attorney for Viet America Society

Cc: Peter Pham, Viet America Society CEO
Dylan Wright, OCCR Director
Renee Ramirez, OCCS Director