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FILED
SUPERIOR COURT OF CALIFORNIA
COUNTY OF ORANGE
CENTRAL JUSTICE CENTER

AUG 15 2024

DAVID H. YAMASAKI, Clerk of the Court

BY: _____ DEPUTY

Attorneys for Plaintiff COUNTY OF ORANGE

Exempt From Filing Fees Pursuant to Gov't Code § 6103

10 **SUPERIOR COURT OF CALIFORNIA**
11 **COUNTY OF ORANGE, CENTRAL JUSTICE CENTER**

30-2024

12
13 COUNTY OF ORANGE, a political
14 subdivision of the State of California,

Case No.: 01418735

VERIFIED COMPLAINT FOR:

15 Plaintiff,

- (1) BREACH OF CONTRACT;
- (2) UNFAIR BUSINESS PRACTICES [Bus. & Prof. Code, § 17200, et seq.];
- (3) VIOLATION OF FALSE CLAIMS ACT;
- (4) INTENTIONAL MISREPRESENTATION;
- (5) BREACH OF CHARITABLE TRUST [Corp. Code, § 5142];
- (6) CONCEALMENT;
- (7) BREACH OF DUTY OF UNDIVIDED LOYALTY;
- (8) CONSTRUCTIVE FRAUD;
- (9) FIDUCIARY NEGLIGENCE;
- (10) CONSPIRACY;
- (11) CONVERSION;
- (12) UNJUST ENRICHMENT;
- (13) DECLARATORY RELIEF;
- (14) INJUNCTIVE RELIEF;
- (15) MONEY HAD AND RECEIVED;
- (16) UNIFORM VOIDABLE TRANSACTIONS ACT; and
- (17) ACCOUNTING

16
17 v.

18 VIET AMERICA SOCIETY, a California
19 nonprofit public benefit corporation, fdba
20 BEHAVIORAL HEALTH SOLUTIONS,
21 INC., fdba WARNER WELLNESS CENTER;
22 ALOHA FINANCIAL INVESTMENT, INC.,
23 a California corporation, dba PERFUME
24 RIVER RESTAURANT & LOUNGE; PETER
25 ANH PHAM aka PETER PHAM, an
26 individual; RHIANNON DO, an individual;
27 DINH MAI, an individual; THU THAO THI
28 VU, an individual; and DOES 1-100, inclusive,

Defendants.

[Deemed Verified Pursuant to CCP § 446]

JURY TRIAL DEMANDED

1 Plaintiff, COUNTY OF ORANGE (“Plaintiff” or “County”), files this Verified
2 Complaint for Monetary Damages and seeks equitable remedies, and complains and alleges as
3 follows:

4 **INTRODUCTION**

5 1. This action seeks to recover millions of dollars in taxpayer funds from a contractor
6 that the County retained to provide nutritional meal services to elderly and disabled Orange
7 County residents during the COVID-19 pandemic. However, instead of using these funds to
8 assist the County’s most vulnerable populations, Defendant VIET AMERICA SOCIETY
9 (“VAS”), and its officers and associates, brazenly plundered these funds for their own personal
10 gain. Defendants saw the opportunity, and conspired to embezzle pandemic relief funds by
11 executing contracts that they never intended to perform, instead using the funding streams as
12 their own personal banking accounts.

13 2. In 2020, in response to the COVID-19 pandemic, the County initiated programs to
14 assist its vulnerable residents and provide meals for its elderly and disabled. However,
15 unbeknownst to the County and in response to its efforts, multiple co-conspirators formed VAS
16 in June 2020 to apply for County contracts to obtain federal and local funds for their private and
17 personal benefit. The County now seeks to recover its losses and hold Defendants accountable
18 for fraudulently participating in these contracts, which were intended to provide COVID-19
19 related Nutrition Gap Program Services for Orange County’s elderly and disabled residents. Not
20 only did Defendants conspire to defraud the County and its residents based upon the nutritional
21 services Contracts, but Defendants without justification failed to complete a Vietnam War
22 memorial pursuant to contract, and flagrantly, egregiously, and maliciously breached its duties
23 under all Contracts as identified in this Complaint.

24 3. Though VAS received millions of dollars in County contracts during the COVID-
25 19 pandemic designated to benefit the residents of Orange County, VAS cannot account for
26 where the money went, when and where it was spent, and/or whether it was spent on contract
27 purposes. Indeed, rather than spend the money on nutrition services pursuant to the Contracts,
28 Defendants intentionally schemed to take local and federal relief money and to divert the funds

1 for their own personal use.

2 4. Defendants engaged in pervasive self-dealing, pocketing local and federal funds.
3 The County is informed and believes and thereon alleges that Defendants used these funds to
4 finance lavish purchases that included real property and repairs and improvements on such
5 property. Defendants could not provide documentation to account for their expenditures despite
6 months of exhaustive County efforts to obtain such documentation, terminating their own
7 auditors when their auditors could not complete a contractually and federally-required Single
8 Audit¹ due to VAS's woeful and inexcusable lack of required documentation.

9 5. Despite the County's extraordinary efforts to resolve the matter with Defendants
10 directly, Defendants' retrenched intransigence and complete lack of accountability leaves the
11 County no alternative but to bring this action to recover money unlawfully taken, retained and/or
12 spent by Defendants in blatant breach of contractual, fiduciary and legal duties, to the detriment
13 of the County and the public.

14 PARTIES

15 6. The County, is, and was at all times relevant to this Complaint, a political
16 subdivision of the State of California. Orange County Community Resources ("OCCR") is a
17 governmental agency in and for the County of Orange. County Executive Office ("CEO") is
18 also a governmental agency in and for the County of Orange.

19 7. Defendant VIET AMERICA SOCIETY, ("VAS" or "Defendant VAS"), is, and
20 was at all times relevant to this Complaint, a California public benefit corporation based in
21 Huntington Beach, California. VAS is, and was at all relevant times to this Complaint, doing
22

23
24 ¹ The Single Audit Act of 1984 (31 U.S.C. 7501 *et seq.*) requires an annual audit of non-Federal
25 entities that expend \$750,000 or more of Federal Financial Assistance in a fiscal year. The Single Audit
26 must be performed by an independent auditor and submitted to the Federal Audit Clearinghouse within
27 30 days after the entity receives the audit report or 9 months from the entity's fiscal year end. The
28 Single Audit is a tool to monitor Federal program activities. A Single Audit includes an audit of both
the entity's financial statements and compliance with Federal award requirements for those
programs. Through the audit process the auditors determine whether the entity's financial statements
fairly present the entity's financial position and whether they are presented in accordance with Generally
Accepted Accounting Principles (GAAP) or another comprehensive basis of accounting. Both the
financial statement audit and the compliance audit provide information on the internal controls, design
appropriateness and operating effectiveness, which enables program management to identify systematic
weaknesses in a timely manner.

1 business in Orange County with a principal place of business at 8907 Warner Avenue, Suite
2 125, Huntington Beach, California 92647. VAS also does business in Orange County as Warner
3 Wellness Center, with a principal address of 8907 Warner Avenue, Suite 125, Huntington
4 Beach, California 92647. According to VAS's 2022 IRS Form 900, VAS focuses on
5 "Promoting Vietnamese cultures to the youths. Help feeding the elderly and poor. Provide
6 mental health services to all."

7 8. Defendant PETER ANH PHAM aka PETER PHAM, ("Defendant PHAM") is,
8 and was at all times relevant to this Complaint, an individual, residing in County of Orange,
9 California. At all times relevant to this Complaint, Defendant PHAM was the President and
10 Principal Officer of VAS with an address of 14372 Bowen Street, Garden Grove, California
11 92843.

12 9. Defendant DINH MAI ("Defendant MAI") is and was at all times relevant to this
13 Complaint, an individual residing in Orange County, California. At all times relevant to this
14 Complaint, Defendant MAI was VAS's corporate Secretary and participated in VAS directors'
15 meetings in that capacity.

16 10. Defendant RHIANNON DO, ("Defendant DO") is and was at all times relevant to
17 this Complaint, an individual residing in Orange County, California. At all times relevant to this
18 Complaint, Defendant Do acted as an Officer of VAS, either as President or Vice President, and
19 identified herself as the Executive Director of VAS, and also participated in VAS's director's
20 meetings in such capacities.

21 11. Defendant ALOHA FINANCIAL INVESTMENT, INC., ("Defendant ALOHA")
22 is and was at times relevant to this Complaint, a California Corporation, with its principal place
23 of business at 17801 Santa Anita Circle, Fountain Valley, California 92708. At all times
24 relevant to this Complaint, Defendant ALOHA FINANCIAL INVESTMENT, INC. was doing
25 business as PERFUME RIVER RESTAURANT & LOUNGE. On information and belief, Thu
26 Thao Thi Vu is the agent for ALOHA FINANCIAL INVESTMENT, INC.

27 12. Defendant THU THAO THI VU, ("Defendant VU") is and was at all times
28 relevant to this Complaint, an individual residing in County of Orange, California.

1 13. Defendant VAS and Defendant ALOHA are hereinafter referred to collectively as
2 “Entity Defendants.” Defendants PHAM, MAI, DO and VU are hereinafter referred to
3 collectively as “Individual Defendants.”

4 14. The County is ignorant of the true names and capacities of defendants sued herein
5 as Does 1 through 100, inclusive, and therefore sue these defendants by such fictitious names.
6 The County will give notice of this Complaint, and of one or more Does’ true names and
7 capacities, when ascertained. The County is informed and believes, and based thereon alleges
8 that Defendants Does 1 through 100 are responsible in some manner for the damages and
9 injuries complained of herein. When the identity of any Doe Defendant is determined, this
10 pleading will be amended accordingly. Entity Defendants, Individual Defendants and Does 1
11 through 100, inclusive, will be referred to collectively as “Defendants.”

12 15. At all relevant times herein, the Doe Defendants participated in, implemented,
13 supervised, approved, and/or ratified the unconstitutional or illegal acts undertaken on behalf of
14 Defendants.

15 16. The County is informed and believes and thereon alleges that among all
16 Defendants, there exists a unity of interest and ownership that results in no separation or
17 individuality among the Defendants. VAS and the Defendants named here transferred the funds
18 at issue between individuals and entities and dissipated assets, shared addresses, at times paid
19 their own dba counterparts, and generally operated without any corporate guardrails or internal
20 fiscal controls. At all times relevant herein, Defendants commingled the funds of Entity
21 Defendants and Individual Defendants’ personal funds, to the extent that separation or
22 segregation between these entities ceased to exist. The County is informed and believes and on
23 that basis alleges that: (1) Entity Defendants were used as mere shell entities to conduct the
24 wrongful misconduct as alleged herein and that Individual Defendants were in total control and
25 had full domination of Entity Defendants; (2) these entities were inadequately capitalized; (3)
26 Entity Defendants failed to abide by the formalities of corporate existence as required by law;
27 and (4) Individual Defendants used Entity Defendants to shield themselves from liability. As
28 such, Defendants constitute the alter ego of one another, and the corporate veil must be pierced,

1 and their ostensible separate existence disregarded. Piercing the corporate veil is necessary in
2 this matter to avoid injustice to the County and to follow the money to determine full liability.

3 17. VAS is named not only under a theory of direct liability, but also as an entity
4 responsible in respondeat superior for the actions undertaken by its agents, servants, and
5 employees. This respondeat superior liability extends to and encompasses, but is not limited to,
6 the acts of implementing the Contract that is the subject of this Complaint.

7 **JURISDICTION AND VENUE**

8 18. This Court has jurisdiction over this action pursuant to Section 10 of Article VI of
9 the California Constitution and California Code of Civil Procedure section 1060. Venue is
10 proper in the Superior Court of Orange County under California Code of Civil Procedure section
11 395 because Entity Defendants' principal place of business is in Orange County, the subject
12 Contracts were entered into in Orange County, and the allegations in this Complaint occurred in
13 Orange County. Individual Defendants reside in Orange County. Moreover, the Contracts that
14 are the subject of this Complaint contain a clause that, for litigation pursuant to the Contract,
15 "the sole and exclusive venue shall be a court of competent jurisdiction located in Orange
16 County, California."

17 **GENERAL ALLEGATIONS**

18 19. On February 26, 2020, the County Health Officer declared a local health
19 emergency based on an imminent and proximate threat to public health from the introduction of
20 a novel coronavirus ("COVID-19") in Orange County (the "COVID-19 Emergency").

21 20. On March 2, 2020, the Board of Supervisors ("Board") adopted Resolution No.
22 2020-11 ratifying the local health emergency declared by the County's Health Officer.

23 21. On March 4, 2020, the Governor of the State of California declared a State of
24 Emergency to exist in California because of the threat of COVID-19.

25 22. On March 13, 2020, the President of the United States issued a Proclamation on
26 Declaring a National Emergency Concerning the COVID-19 Outbreak.

27 23. Congress passed a stimulus bill called Coronavirus Aid, Relief, and Economic
28 Security Act ("CARES Act"), which was signed into law by the President on March 27, 2020.

1 24. On June 2, 2020, the Board approved its Nutrition Gap Program Services designed
2 to provide meals to seniors, persons with disabilities and other demographics identified by
3 County's First District, as a supplemental support for most vulnerable populations impacted by
4 COVID-19.

5 25. The American Rescue Plan Act (ARPA) was passed by Congress and signed into
6 law by the President of the United States on March 11, 2021. State and Local Fiscal Recovery
7 Funds (SLFRF) program, enacted as part of (ARPA), resulted in distribution of funds to state,
8 local, territorial, and Tribal governments with the County receiving a total of \$616.8 million in
9 two equal allocations of SLFRF funds.

10 26. On January 6, 2022, United States Department of Treasury released its Final Rule
11 for the SLFRF program, which among other things, authorizes state and local government
12 recipients to use SLFRF funds to replace lost public sector revenue and use such funding to
13 provide government services up to the amount of revenue loss due to the pandemic.

14 27. On September 13, 2022, the Orange County Board of Supervisors authorized the
15 allocation of \$6,900,000 in SLFRF funds to be used for, among other items, non-profit
16 organizations that support meal gap programs in the First Supervisorial District of Orange
17 County.

18 28. Based on information and assurances VAS provided to the County, the County
19 determined that VAS had experience in providing food assistance to the community and,
20 specifically, in the First Supervisorial District in Orange County. Therefore, the County entered
21 into multiple written contracts with VAS, the majority of which required VAS to provide elderly
22 nutrition and meal services to residents within Orange County's First Supervisorial District.

23 **THE CARES CONTRACT (\$200,000.00)**

24 29. On or about December 31, 2020, the County entered into a written contract with
25 VAS for the provision of Nutrition Gap Program Services (Contract number MA-012-
26 21010980) ("The CARES Contract"). The CARES Contract term was from December 31, 2020,
27 until February 2, 2021. **Exhibit A** attached hereto and incorporated by reference as though fully
28 set forth herein, is a true and correct copy of the CARES Contract. The amount of funding to

1 VAS under the CARES Contract was \$200,000.00 from CARES Act funds.

2 30. The CARES Contract required VAS to, among other things, (i) expend funds
3 under the CARES Contract to provide Nutrition Gap Meal Services to the identified
4 demographic within the County's First Supervisorial District (CARES Contract, Scope of
5 Work); (ii) take necessary steps and precautions to perform the work under the CARES Contract
6 to County's satisfaction (See CARES Contract ¶ N); (iii) establish and maintain a sound and
7 robust financial management system, based upon Generally Accepted Accounting Principles and
8 maintain all records for three years or until audit has occurred, whichever is later; (See CARES
9 Contract ¶ 44) (iv) provide and submit to the County sufficient documentation such as general
10 ledgers, expenses transaction reports, detailed performance reports, statistical information, to
11 name a few, to support the fees claimed (See CARES Contract ¶ 39 and Scope of Work); (v)
12 provide access to County's Auditor Controller or its representative to all books, records,
13 accounts (See CARES Contract ¶ AA); and to complete a Single Audit for Contract and federal
14 law compliance. The CARES Contract required all funds to be spent on the purposes of the
15 CARES Contract and required unspent money to be returned to the County. (CARES Contract,
16 ¶¶ 1, K, and 39.)

17 31. The CARES Contract required VAS, within five (5) days of demand therefore, to
18 repay to the County all funds paid by County to VAS that were not expended in accordance with
19 the Contract.

20 THE ARPA FUNDS CONTRACT (\$3,999,996.00)

21 32. On or about May 3, 2021, VAS and the County entered into a written Contract
22 (Contract number MA-012-21011525 ("The ARPA Contract")). The ARPA Contract was
23 amended three times. **Exhibit B** attached hereto and incorporated by reference as though fully
24 set forth herein, is a true and correct copy of the ARPA Contract and its amendments.

25 33. The initial ARPA Contract term was from May 3, 2021 - November 30, 2021, for
26 a total contract amount of \$999,996.00. Amendment No. 1 was executed on May 31, 2021,
27 amending the scope of work with no additional funding. Amendment 2 was executed on June
28 16, 2021, extended original contract term through May 31, 2022, and increased the contract

1 amount by \$1,000,000, for a revised contract total of \$1,999,996. Amendment 3 was executed
2 on May 2, 2022, extended the term of the Contract for an additional 1 year (June 1, 2022 – May
3 31, 2023) and increased the contract amount by \$2,000,000, for a revised Contract Total of
4 \$3,999,996.

5 34. The ARPA Contract required VAS to, among other things: (i) provide Nutrition
6 Gap Program Services within the First Supervisorial District; (ii) submit and provide reports and
7 any other relevant documents necessary to complete the services and requirements set forth in
8 the ARPA Contract (See ARPA Contract, ¶ 21); (iii) establish and maintain a sound financial
9 management system, that would provide fiscal control and accounting pertaining to, among
10 other things, its obligations, unobligated balances, assets, expenditures, and income (See ARPA
11 Contract ¶ 36); (iv) maintain records for possible audit for a minimum of three years after final
12 payment unless a longer period of records retention was stipulated among the parties or required
13 by law. (See ARPA Contract ¶ 44); (v) warrant all work under the ARPA Contract and was
14 required to take all steps necessary to perform the work to the County's satisfaction (See ARPA
15 Contract ¶ N); (vi) arrange for an independent audit to be performed by Certified Public
16 Accountant in accordance with the requirement set forth in the ARPA Contract's scope of work
17 (See ARPA Contract ¶¶ 43—44); (vii) keep grants funds provided to VAS under the ARPA
18 Contract separately and concretely identify State, federal and local grant funding in the
19 Statement of Revenues and Expenditures, (See ARPA Contract ¶ 44); (viii) provide access to
20 County's Auditor Controller and/or its agents/representatives to all books, records, ledgers, and
21 documents, and complete a Single Audit for Contract and federal law compliance. (See ARPA
22 Contract ¶ 44.) All funds under the ARPA Contract were to be spent on the purposes of the
23 ARPA Contract and money not so spent was required to be returned to the County. (See ARPA
24 Contract ¶¶ K, and 39.)

25 35. As for compensation, the ARPA Contract provided that the County would make
26 six payments of \$166,666.00, upon execution of the Contract and monthly for the following five
27 months.

28 //

1 36. The County is informed and believes, and on that basis alleges, that Defendant
 2 PHAM has a financial stake in Perfume River Restaurant & Lounge. In addition, Defendant
 3 ALOHA was doing business as Perfume River Restaurant & Lounge and submitted multiple
 4 invoices to Defendant VAS seeking reimbursement for food preparation and packages without
 5 any other identified description. For example, invoices dated April 29, 2021, May 25, 2021,
 6 June 26, 2021, July 28, 2021, for food preparation of packages, for \$100,000 were submitted to
 7 Defendant VAS with 8907 Warner Ave and an email address related to Defendant VAS’s dba,
 8 Warner Wellness Center. Perfume River Restaurant & Lounge submitted an additional
 9 minimum of 12 invoices, totaling \$108,000.00, that were paid by funds received under the
 10 ARPA Contract. The County is informed and believes and thereon alleges that Defendants VAS
 11 used County funds to make payments on these invoices; however, the Defendants did not
 12 provide goods or services as alleged in these invoices.

13 37. This intentional and egregious self-dealing forms a substantial basis of the
 14 allegations in this Complaint.

THE SLFRF CONTRACT (\$2.2 MILLION)

16 38. On December 20, 2022, the County entered into a Discretionary District
 17 Beneficiary Agreement with VAS for VAS to provide meal gap services to residents within the
 18 First Supervisorial District (“SLFRF Contract”). The SLFRF Contract began December 20,
 19 2022, and terminated on June 30, 2023, or when all the Parties’ obligations under the Agreement
 20 were fully satisfied, whichever occurs earlier. **Exhibit C** attached hereto and incorporated by
 21 reference as though fully set forth herein, is a true and correct copy of the SLFRF Contract and
 22 its amendment.

23 39. The amount of the grant to VAS under the initial SLFRF Contract was
 24 \$200,000.00. On March 3, 2023, the Parties entered into a First Amendment to the SLFRF
 25 Contract. The First Amended SLFRF Contract increased the Grant Amount by \$2,000,000.00
 26 for an amended maximum amount of \$2,200,000.00.

27 40. The SLFRF Contract required VAS to expend the Contract funds solely for
 28 purposes of providing Nutrition Gap Services and agreed to maintain all records in accordance

1 with County requirements. Further, VAS was required to make available for examination all of
2 its records with respect to all matters covered by the Contract. VAS also agreed to provide any
3 reports requested by the County regarding performance of the Contract. VAS was also
4 mandated to provide supporting documentation to substantiate VAS's expenses on VAS's use or
5 expenditure of funds provided by the County to VAS pursuant to the Contract.

6 41. VAS was further required to expend the Contract funds in accordance with all
7 Federal and State laws, including but not limited to, the American Rescue Plan Act of 2021
8 (ARPA), codified at 42 U.S.C. § 802, et seq., and all applicable regulations and guidelines
9 implementing ARPA, including the regulations issued by the Department of Treasury at 31 CFR
10 Part 35 regarding costs that are payable from SLFRF Funds.

11 42. Under the SLFRF Contract, the County was to issue a one-time funding to VAS
12 within 10 business days of the full execution of the Agreement.

13 **THE SENIOR CONGREGANT MEAL PROGRAM CONTRACT (\$3 MILLION)**

14 43. On June 27, 2023, the Orange County Board of Supervisors authorized the
15 allocation of County discretionary funds under Government Code section 26227 for District
16 Discretionary Projects benefitting Orange County residents.

17 44. Pursuant to this allocation, on August 11, 2023, the County entered into a
18 Discretionary District Beneficiary Agreement in writing with VAS for Senior Congregant Meal
19 Services to provide meals to senior and disabled Orange County residents. The Contract's
20 termination date was June 30, 2024, or when all obligations of the parties were completed,
21 whichever came earlier. **Exhibit D** attached hereto and incorporated by reference as though
22 fully set forth herein, is a true and correct copy of the Senior Congregant Meal Contract.

23 45. The total amount of the Contract was \$3,000,000.00 to be paid in a one-time
24 funding to VAS within 10 business days from execution of the contract.

25 46. Similar to the SLFRF Contract, the Senior Congregant Meal Contract required
26 VAS to utilize contract funds solely for the Senior Congregant Meal Program and immediately
27 return any funds not used for that purpose. In addition, VAS agreed to maintain all records in
28 accordance with requirements prescribed by the County and retain them for period of four years

1 after termination of the contract. VAS was also required to report its expenditures under the
2 Contract to the County with a certification by VAS's president that the expenditures were used
3 solely for the Senior Congregant Meal Program.

4 **WAR MEMORIAL CONTRACT**

5 47. On September 27, 2023, VAS entered a Discretionary District Beneficiary
6 Agreement with the County for the design, construction, and maintenance of the Vietnam War
7 Memorial at Mile Square Park for a one-time payment of \$1,000,000.00. Attached hereto as
8 **Exhibit E** attached hereto and incorporated by reference as though fully set forth herein, is a
9 true and correct copy of the Vietnam War Memorial Contract.

10 48. As with the SLFRF Contract and Senior Congregant Meal Contract, the Vietnam
11 War Memorial Contract required VAS to use the Contract funds solely for the Vietnam War
12 Memorial and immediately return any funds not used for that purpose.

13 49. VAS agreed to maintain all records in accordance with requirements prescribed by
14 the County and was required to retain them for period of four years after termination of the
15 contract. VAS was also required to report its expenditures under the Contract to the County
16 with a certification by VAS's president that the expenditures were used solely for the Vietnam
17 War Memorial Contract.

18 **VAS FAILED TO PERFORM UNDER THE CONTRACTS**

19 50. County is informed and believes and thereon alleges that Defendants never
20 intended to perform pursuant to the Contracts but instead, hatched a scheme to divert the
21 Contract funds to improper and unlawful purposes, such as Individual Defendants' own personal
22 gain, including but not limited to, purchasing numerous million-dollar-plus real properties in
23 Orange County and funding improvements to Defendants' real property.

24 51. Between May 2021 and May 2023, VAS submitted a minimum of 24 invoices to
25 the County pursuant to the ARPA Contract, for a total amount of \$3,999,984.00. **Exhibit F**
26 attached hereto and incorporated by reference as though fully set forth herein, is a true and
27 correct copy of the ARPA Contract Invoices. For each invoice, under description of services, it
28 simply states, "Services for the County of Orange Nutritional Gap program." The invoices fail

1 to include the specificity required under the ARPA Contract, such as number of meals delivered
2 per day, number of deliveries made per delivery day, and total number of meals served. Upon
3 inquiry, VAS provided inflated, facially unrealistic, and fraudulent information to the County.
4 For example, VAS claimed that it had served 20,000 meals per month, which would have been
5 twice that which was required under the Contract, but upon inquiry, spontaneously revised this
6 number to indicate it served 10,000 meals per month, without justification or supporting
7 documentation. VAS and other Defendants provided fabricated, false numbers to the County
8 that in a post-hoc attempt to hide their fraudulent scheme.

9 52. The County is informed and believes and thereon alleges that the 24 invoices
10 submitted to the County pursuant to the ARPA Contract by VAS were false when submitted to
11 the County and did not represent actual work performed pursuant to the ARPA Contract. The
12 County further alleges that Defendants VAS, PHAM, DO, and MAI, either intentionally
13 submitted these false invoices or were aware of their falsity when submitted. The County is
14 informed and believes and thereon alleges that Defendants diverted the ARPA Contract-
15 invoiced funds, totaling \$3,999,984.00, for impermissible purposes outside of the defined ARPA
16 Contract services, including but not limited to, significant, improper personal financial benefit to
17 the officers and directors of VAS. The County is informed and believes and thereon alleges that
18 VAS never intended to perform according to the ARPA Contract at the time it executed the
19 ARPA Contract, and that PHAM, DO and MAI knew VAS did not intend to perform its
20 obligations pursuant to the ARPA Contract when the ARPA Contract was executed.

21 53. Between January 2021 and February 2021, VAS submitted a minimum of 2
22 invoices to the County pursuant to the CARES Contract, for a total amount of \$200,000.00.
23 **Exhibit G**, attached hereto and incorporated by reference as though fully set forth herein, is a
24 true and correct copy of the CARES Contract Invoices. For each invoice, under description of
25 services, it simply states, “Services for the County of Orange Nutritional Gap program.” The
26 invoices failed to include the specificity required under the ARPA Contract, such as the number
27 of meals delivered per day, the number of deliveries made per delivery day, and the total number
28 of meals served.

1 54. The County is informed and believes and thereon alleges that the invoices
2 submitted to the County pursuant to the CARES Contract by VAS were false when submitted to
3 the County and did not represent actual work performed pursuant to the CARES Contract and
4 that VAS, PHAM, DO, and MAI were aware that the invoices were false when submitted. The
5 County is informed and believes and thereon alleges that the invoiced funds totaling
6 \$200,000.00 were diverted for purposes outside of the defined CARES Contract services,
7 including but not limited to significant, improper personal financial benefit to the officers and
8 directors of VAS, specifically, PHAM, DO, and MAI. The County is informed and believes and
9 thereon alleges that VAS never intended to perform according to the CARES Contract at the
10 time it executed the CARES Contract, and that PHAM, DO and MAI knew VAS never intended
11 to perform on the CARES Contract when the CARES Contract was executed.

12 55. The County is informed and believes and thereon alleges that VAS commingled
13 ARPA and CARES Contract funds with other funds in violation of the ARPA and CARES
14 contracts and federal law.

15 56. At all times relevant to this Complaint, Defendant MAI served as VAS's
16 bookkeeper as reflected in various VAS documents and Defendants MAI and PHAM were
17 "Designated Signers" on VAS's banking accounts.

18 57. The County made extensive efforts to secure VAS's performance and compliance
19 with the ARPA and CARES Contracts' requirements. On January 31, 2024, the County's
20 performance audit firm issued reports outlining VAS's significant documentary and financial
21 deficiencies and requested information from VAS to determine the extent of VAS's
22 performance. **Exhibit H** attached hereto and incorporated by reference as though fully set forth
23 herein, is a true and correct copy of the January 31, 2024, letters.

24 58. In a final effort to determine where the taxpayer money had gone and whether
25 VAS had, in fact, discharged any of its duties to the County and the public, the County sent
26 letters to VAS demanding VAS's production of information and records as required under the
27 Contracts. **Exhibit I** attached hereto and incorporated by reference as though fully set forth
28 herein, are true and correct copies of the County Letters. The County also demanded VAS hire

1 an independent auditor to complete a Single Audit as required under the Contracts and federal
2 law, including 31 U.S.C. sec. 7501 *et seq.*, 45 CFR §75.501(a) and 45 CFR §75.514.

3 59. VAS ultimately retained The Pun Group LLP (“Pun Group”), ostensibly to gather
4 the required supporting documents and perform the contractually and federally required Single
5 Audit on two of the contracts (ARPA and CARES). Yet, the hiring of the Pun Group was
6 feigned compliance; it was in fact merely another stall tactic to avoid the ultimate disclosure that
7 expenditures pursuant to the Contract were fraudulent and involved significant self-dealing.

8 60. Throughout this process, VAS dragged its feet by repeatedly claiming that it was
9 in the process of providing—or deceitfully stating it had already provided—the necessary
10 information and supporting documentation to the Pun Group for the Single Audit. Despite
11 VAS’s representations, the County learned in July 2024 that the Pun Group was prevented from
12 completing the required single audit because VAS failed to provide the Pun Group with critical
13 information necessary to prepare the Single Audit.

14 61. On July 23, 2024, the County learned that due to VAS’s lack of internal controls
15 and dearth of records and verifiable documentation, the Pun Group audit firm would not be able
16 to complete a Single Audit and would issue adverse findings and scope limitations in its audit
17 report. VAS then immediately fired the Pun Group auditors. On July 24, 2024, the County
18 received notice from the Pun Group that VAS had terminated its audit engagement with the Pun
19 Group. VAS’s decision to terminate its auditor prevents the County from determining the extent
20 of any VAS’s performance and from obtaining the Single Audit report required for the ARPA
21 and CARES Contracts.

22 62. On July 26, 2024, the County issued final performance and fiscal monitoring
23 reports to VAS for the CARES Contract and ARPA Contract. The reports concluded that VAS
24 had not provided sufficient documentation to address the adverse findings and observations
25 made in prior monitoring reports, including VAS’s improper accounting of funds, inadequate
26 recordkeeping and documentation, failure to report performance, or otherwise provide the
27 County with records sufficient to establish performance, questionable, unexplained and
28 unjustifiable expenses, disallowed costs, failure to establish that performance metrics were

1 satisfied, improper use of subcontractors, and other failures to perform the Contracts’
2 requirements. The County demanded repayment of the funds under these Contracts because
3 VAS could not demonstrate in any meaningful way that it had performed as required under the
4 Contracts, and because VAS materially failed to perform multiple contract obligations, all of
5 which are material breaches under the terms of the Contracts. In short, the County concluded
6 that VAS had not, would not and could not establish that it did what it contractually promised to
7 do: use public funds to provide meals and other services to the County’s elderly and disabled
8 populations.

9 63. On or about August 7, 2024, the County issued a demand letter to VAS seeking
10 return of Contract funds under the CARES Contract and ARPA Contract. The County also
11 demanded that VAS produce all records and final reports to the County that related to the
12 SLFRF Contract, Senior Congregant Meal Program Contract, and Vietnam War Memorial
13 Contract (collectively, the “District Discretionary Funds Contracts”) on or before August 26,
14 2024. In addition, the County demanded that VAS return all funds received under the District
15 Discretionary Funds Contract that VAS failed to spend in accordance with each of those
16 Contracts’ terms. **Exhibit J** attached hereto and incorporated by reference as though fully set
17 forth herein, is a true and correct copy of the Demand Letter along with Final Performance and
18 Fiscal Monitoring letters.

19 64. Defendants’ conduct as described herein was done with oppression, fraud, and
20 malice. Defendants intended their conduct to cause injury to the County, and such conduct was
21 despicable and carried on by Defendants with a willful and conscious disregard of the rights of,
22 or harm to, the County. Defendants’ conduct subjected the County to cruel and unjust hardship
23 in conscious disregard of the County’s rights. Defendants’ conduct, as alleged more fully
24 herein, included intentional misrepresentation, deceit, and concealment of material facts known
25 to the Defendants with the intention on the part of the Defendants of depriving the County of its
26 rightful funds.

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ALTER EGO ALLEGATIONS

65. Defendant VAS’s article of incorporations filed on June 10, 2020, state its business address as 17801 Santa Anita Cir., Fountain Valley CA, 92708 (“17801 Santa Anita”).

66. Pursuant to Statements of Information filed with the California Secretary of State, in 2022 and in 2024, Thinh Nguyen was designated as Defendant VAS’s Chief Financial Officer.

67. As of June 6, 2023, Defendant ALOHA’s principal place of business is 17801 Santa Anita and Defendant VU is named as Chief Executive Officer, Secretary and Chief Financial Officer of Defendant ALOHA.

68. On June 18, 2021, Behavioral Health Solutions, Inc., was incorporated with the same address as Defendant VAS—17801 Santa Anita—with Defendant PHAM being named as its agent for service. In 2021, Behavioral Health Solutions, Inc., was doing business as Warner Wellness Center. In October of 2022, Defendant VAS filed a fictitious business name statement indicating that Defendant VAS was doing business as Behavioral Health Solutions, Inc. Later, Behavioral Health Solutions, Inc. abandoned the Warner Wellness Center fictitious business name. Thereafter, in 2022, suddenly Defendant VAS was doing business as Warner Wellness Center. Like Defendant VAS, Behavioral Health Solutions, Inc., filed a change of address with the Secretary of State changing the place of business to 8907 Warner Ave, Ste. 125, Huntington Beach, California, with Defendant PHAM and Defendant DO, designated as Chief Executive Officer and Secretary, respectively. This entity filed a Certificate of Dissolution with the California Secretary of State on January 4, 2023.

69. The County is informed and believes and thereon alleges that Defendant VU currently owns and, at all times relevant herein, owned 17801 Santa Anita, including throughout the duration of the Contracts. Defendants and each of them have used this address for their personal and business use and have sent the recorded deeds of recently purchased real property to this address, creating a unity that results in cessation of any separateness between the Defendants.

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1 70. County is informed and believes and thereon alleges that Defendant PHAM is the
2 owner of, or partial owner of, Perfume River Restaurant & Lounge. In addition, Perfume River
3 Restaurant & Lounge was a dba of Defendant ALOHA. Defendant VU is the officer, and
4 director of Defendant ALOHA.

5 71. At all times relevant herein, Defendants have used the same address and office
6 locations. Entity Defendants were used as a mere shell for the wrongful conduct of the
7 Individual Defendants.

8 72. The County is informed and believes and thereon alleges that Individual
9 Defendants, and each of them, have received funds from the Contract that they were otherwise
10 not entitled to, and illegally transferred Contract funds to themselves for personal gain as part of
11 their illegal and fraudulent scheme by, among other things, a) purchasing real property within
12 the County of Orange, and b) purchasing improvements for their personal properties. These
13 property purchases and improvements occurred subsequent to Defendant VAS entering into the
14 Contracts with the County transferring Contract funds to VAS. Defendants, and each of them,
15 used the funds transferred to them under the Contracts for their own personal benefit instead of
16 for the purposes required by the Contracts.

17 73. At all times relevant hereto, Individual Defendants have controlled the business
18 affairs of Entity Defendants, have commingled funds and assets of the Entity Defendants,
19 diverted those funds for their personal use, such as for the purchase of real properties and real
20 property improvements. These properties were purchased with misappropriated, fraudulently-
21 obtained funds, as part and parcel of Defendants' deception scheme against the County, and as
22 part and parcel of Defendants' embezzlement scheme to personally enrich themselves and to
23 deceitfully conceal assets from the County's reach.

24 74. In a further effort to conceal their fraud and hide assets of which the County would
25 inevitably seek return, VAS transferred substantial portions of its liquid assets to Defendants
26 PHAM, DO, MAI and ALOHA. Defendants PHAM, DO, MAI and ALOHA then converted
27 these funds into real property in a further effort to put their illicit gains beyond the reach of the
28 County.

1 75. On or about August 2, 2021, during the term of the Contracts while County
2 transferred funds pursuant to the Contracts on invoices now known to be fraudulent, a grant
3 deed was recorded in Orange County indicating that Defendant PHAM purchased a property at
4 14372 Bowen Street, Garden Grove, California, APN 099-413-35. **Exhibit K** attached hereto is
5 a true and copy of the Grant Deed for 14372 Bowen Street, Garden Grove, California.

6 76. On May 8, 2023, during the term of the Contracts while contractually transferred
7 funds as payment on invoices now known to be fraudulent, a grant deed was recorded in Orange
8 County, indicating that Defendant PHAM and Ngoc Tran purchased a property as husband and
9 wife located at 8385 Mulberry Avenue, Buena Park, California, APN 070-421-17. **Exhibit L**
10 attached hereto is a true and correct copy of the Grant Deed for 8385 Mulberry Avenue, Buena
11 Park, California.

12 77. The County is informed and believes and thereon alleges that Defendant PHAM
13 also used funds received under the Contracts to pay for repairs and improvements for 8385
14 Mulberry Avenue, Buena Park, California owned by Defendant PHAM and Tran Ngoc. On July
15 18, 2023, during the term of the Contracts while County contractually transferred funds as
16 payment on invoices now known to be fraudulent, Defendant ALOHA purchased a property
17 located at 2410 W. 17th Street, Santa Ana, California, APN 198-133-05, and requested that the
18 recorded document be sent to the 17801 Santa Anita property. **Exhibit M** attached hereto is a
19 true and correct copy of the Grant Deed for 2410 W. 17th Street, Santa Ana, California.

20 78. On or about July 21, 2023, during the term of the Contracts while County
21 contractually transferred funds as payment on invoices now known to be fraudulent, Defendant
22 DO, purchased a property located at 14732 Candeda Place, Tustin, California, APN 401-481-18,
23 with a request that the recorded copy of the deed be sent to her and Defendant VU who is an
24 Officer of Defendant ALOHA. **Exhibit N** attached hereto is a true and correct copy of the Grant
25 Deed for 14732 Candeda Place, Tustin, California.

26 79. On November 30, 2023, during the term of the Contracts while County
27 contractually transferred funds as payment on invoices now known to be fraudulent, Defendant
28 MAI and Leslie Nguyen purchased as husband and wife a property located at 15920 Mount

1 Mitchell Circle, Fountain Valley, California. **Exhibit O** attached hereto is a true and correct
2 copy of the Grant Deed for 15920 Mount Mitchell Circle, Fountain Valley, California.

3 80. On May 22, 2024, while still under one of the Contracts described herein and
4 while County transferred funds pursuant to the Contracts on invoices now known to be
5 fraudulent, a grant deed was recorded in Orange County, indicating that Defendant VU bought a
6 property as her sole and separate property located at 9102 Crocus Avenue, Fountain Valley,
7 California, APN 144-431-18. **Exhibit P** attached hereto is a true and correct copy of the Grant
8 Deed for 9102 Crocus Avenue, Fountain Valley, California.

9 81. The County is informed and believes and thereon alleges that Defendant MAI has
10 at one point used 14372 Bowen Street, Garden Grove, California as his address.

11 82. A woefully inadequate and scattered “General Ledger” eventually provided by
12 Defendant VAS for 2021 and 2022 pertaining to ARPA Contract, demonstrates that among
13 other things, Defendants ALOHA, PHAM, DO, VU and Behavioral Health Solutions have
14 received Contract funds provided by County to Defendant VAS. Additionally, there are
15 voluminous, unaccounted for ATM cash withdrawals. The County is informed and believes and
16 thereon alleges that all or a portion of the funds wrongfully received by Defendants ALOHA,
17 PHAM, DO, VU, were ARPA and CARES Contract funds from VAS, without Defendants
18 ALOHA, PHAM, DO, VU having any right to receive the funds. The County is further
19 informed and believes and thereon alleges that Defendants commingled federal funds received
20 under the Contracts with other funds, in violation of the Contract requirements and federal law.
21 In sum, Defendants used Contract funds as their personal spending accounts in total disregard of
22 Contract performance, to the detriment of the County and the elderly and disabled residents they
23 were duty-bound to serve.

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CAUSES OF ACTION

FIRST CAUSE OF ACTION

(BREACH OF CONTRACT)

(AGAINST DEFENDANT VAS)

83. The County realleges and incorporates by this reference the allegations of paragraphs 1 through 82 above as though fully set forth herein.

84. The County entered into written contracts with VAS, consisting of CARES Contract, ARPA Contract, SLFRF Contract, Senior Congregant Meal Contract and Vietnam War Memorial Contract (collectively referred to hereafter as “Contracts”).

85. The County has performed all of its duties under these Contracts, including but not limited to, timely payments in full.

86. VAS has breached the Contracts described herein by failing to perform material obligations required of it under the Contracts including, but not limited to, the following:

- a. VAS failed to separately account for funds received under the CARES and ARPA Contract from other funds;
- b. VAS failed to provide the County with adequate documentation under the Contracts to establish performance;
- c. VAS failed to complete or to provide the County with the Single Audit for the ARPA Contract and SLFRF Contract as required by the Contracts and federal law;
- d. VAS failed to warrant all work under the Contracts and to take necessary steps and precautions to perform the work to the County’s satisfaction;
- e. VAS failed to ensure the professional quality, technical assurance, timely completion, and coordination of all documentation and other goods/services furnished by VAS under the Contract;
- f. VAS failed to keep true and accurate accounts, records, books and data which correctly reflect the business transacted by VAS in accordance with Generally Accepted Accounting Principles;

1 g. VAS improperly and illegally spent Contract funds and diverted Contract
2 funds to purposes not authorized by the Contracts.

3 87. As a direct and proximate result of VAS’s material breaches of the Contracts, the
4 County has sustained monetary damages in an amount of \$10,399,996.00.

5 **SECOND CAUSE OF ACTION**

6 **(UNFAIR BUSINESS PRACTICES—Bus. & Prof. Code, § 17200, et seq.)**

7 **(AGAINST DEFENDANT VAS)**

8 88. The County hereby realleges and incorporates by this reference the allegations of
9 Paragraphs 1 through 87 as though fully set forth here.

10 89. California Business and Professions Code sections 17200, et seq. (“Unfair
11 Competition Law or “UCL”) prohibits any unlawful, unfair or fraudulent business practice.
12 Under the UCL, a business practice is “unfair” if it offends an established public policy or is
13 immoral, unethical, oppressive and that fairness is determined by weighing the reasons,
14 justifications, and motives of the practice against the gravity of harm to the victims.

15 90. The County is informed and believes and thereon alleges that Defendant VAS has
16 submitted invoices that are unsupported by any documented actual costs, and that violate an
17 established public policy and are immoral, unethical, oppressive. VAS did not merely refuse to
18 provide supporting documentation or simply fail to perform under the Contracts. Rather, the
19 County is informed and believes and thereon alleges that VAS surreptitiously transferred the
20 funds to the other named Defendants for their collective enrichment. Despite multiple requests
21 by the County, VAS has failed or refused to provide supporting documentation to establish that
22 it performed the work required by the Contracts because the records simply do not exist. Such
23 actions are immoral, unethical, and oppressive, and harm the County and the public it serves.
24 VAS not only failed to perform its contractual obligations for County residents, but instead,
25 diverted Contract funds to the personal gain of its officers, directors and associated businesses
26 and individuals. The County is responsible to the Federal government to account for all funds
27 provided to the County under the ARPA and CARES Contracts.

28 //

1 91. Defendants submitted false and deceptive invoices to the County. These invoices
2 constitute public records likely to deceive the general public into believing that the invoiced
3 costs were legitimate and allowable expenditures, spent in support of the Contract purposes and
4 supported by documentary evidence, such as timesheets and receipts. These unlawful
5 expenditures directly violated Contract requirements for the documentation of costs allowed
6 under the Contracts. The actions of VAS constitute an unlawful and unfair business practice
7 within the meaning of Business and Professions Code section 17200 that harmed the County and
8 the public it serves.

9 92. VAS's actions violated the UCL by: a) billing for costs for which there is no
10 documentation, or for which VAS refused to provide substantiating documentation, and b) in
11 diverting or spending Contract funds on purposes outside the Contracts; and c) repudiating
12 VAS's remaining obligations pursuant to the Contract. In addition, in April 2023 and February
13 2024, VAS was sent warning letters by the California Department of Justice that VAS was not
14 in compliance with the California Registry of Charitable Trusts and would lose its tax-exempt
15 status in sixty days if they failed to remedy the situation. **Exhibit Q** attached hereto is a true
16 and correct copy of the Department of Justice Delinquency Letters.

17 93. Pursuant to the UCL, the County is entitled to preliminary and permanent
18 injunctive relief and an order of disgorgement against VAS, as well as restoration to the County
19 of all revenues associated with VAS's unfair, and illegal activities related to the Contracts, or
20 such portion of those revenues as the Court finds equitable.

21 **THIRD CAUSE OF ACTION**

22 **(VIOLATION OF THE FALSE CLAIMS ACT — Cal. Gov. Code §§ 12651, *et seq.*)**

23 **(AGAINST DEFENDANT VAS)**

24 94. The County hereby realleges and incorporates by reference the allegations of
25 Paragraphs 1 through 93 as though set fully set forth here.

26 95. This is a claim for treble damages and penalties under the California False Claims
27 Act, Cal. Gov't Code, §§ 12651, *et seq.*

28 //

1 96. The County is informed and believes and thereon alleges that, during the Contract
2 periods, in particular the ARPA Contact and CARES Contracts, VAS submitted numerous false
3 claims in the form of invoices specifying the amount of work allegedly performed pursuant to
4 the Contracts. These invoices were for goods or services not actually procured or performed,
5 and for which VAS has not provided documentation, despite numerous requests from the
6 County to do so pursuant to the Contracts.

7 97. The County is informed and believes and thereon alleges that the claimed work
8 under the Contracts was not performed or the invoices grossly overstated the actual amount. At
9 the time these invoices were submitted, VAS knew they contained false information and/or
10 submitted the invoices in reckless disregard or deliberate ignorance of the truth of the invoices.
11 In so doing, VAS made, used, and/or caused to be made or used, false records and/or statements
12 to get false claims approved by the County, to the County's detriment.

13 98. In presenting the invoices containing false information, VAS intended that the
14 invoices would be approved and considered by the County as allowable, performed work under
15 the Contracts.

16 99. The County, unaware of the falsity of the records, statements or claims made or
17 caused to be made, by Defendant, paid the claims, which would not have been paid but for
18 Defendant's illegal conduct.

19 100. As a direct and proximate result of VAS's conduct in violating California
20 Government Code section 12651(a)(1) and (2) as set forth above, the County has suffered losses
21 and/or damages for the expenditure of funds in excess of that to which Defendants were lawfully
22 entitled.

23 **FOURTH CAUSE OF ACTION**
24 **(INTENTIONAL MISREPRESENTATION)**
25 **(AGAINST ALL DEFENDANTS)**

26 101. The County hereby realleges and incorporates by reference the allegations of
27 Paragraphs 1 through 100 as though set fully set forth here.

28 //

1 102. Defendants made numerous false representations that harmed the County by
2 presenting to the County false and unsubstantiated invoices for services allegedly performed, but
3 which were not performed as shown in the invoices.

4 103. Defendants represented to the County that Defendants had performed the work it
5 was obligated to perform pursuant to the Contracts and that the invoices accurately represented
6 the amount for which VAS was entitled for payment under the Contracts and that the invoiced
7 funds were spent on proper purposes pursuant to the Contracts.

8 104. Defendants' representations were false.

9 105. Defendants knew that the representations were false when made, or Defendants
10 made the representations recklessly and without regard for their truth.

11 106. Defendants intended that the County rely on the representations.

12 107. The County reasonably relied on Defendants' representations when it paid the
13 invoices.

14 108. The County was harmed because it paid for goods and services that were never
15 provided.

16 109. The County's reliance on VAS's representations were a substantial factor in
17 causing the County harm.

18 **FIFTH CAUSE OF ACTION**

19 **(BREACH OF CHARITABLE TRUST – Cal. Corp. Code, § 5142)**

20 **(AGAINST ALL DEFENDANTS)**

21 110. The County hereby realleges and incorporates by reference the allegations of
22 Paragraphs 1 through 109 as though set fully set forth here.

23 111. All of VAS's assets provided by the County to VAS pursuant to the Contracts are
24 held in a charitable trust by operation of law pursuant to *Pacific Home v. Los Angeles County*
25 (1953) 41 Cal.2d 844, and progeny.

26 112. The terms of this charitable trust are found in VAS's own statements of its
27 charitable purpose: VAS focuses on "Promoting Vietnamese cultures to the youths. Help
28 feeding the elderly and poor. Provide mental health services to all." VAS's Articles of

1 Incorporation filed with the California Secretary of State on June 10, 2020, state that VAS’s
2 purpose is to “provide culture, education & arts for Vietnamese-Americans.”

3 113. Further specifics regarding the charitable trust are found in the provisions of the
4 Contracts themselves. Pursuant to each of the Contracts, VAS was required to spend the funds
5 solely on the charitable purposes delineated in the Contracts, specifically, and as described more
6 fully herein, all funds under the Contracts were required to be spent on the charitable purpose of
7 providing nutrition services to Orange County’s elderly and disabled residents and to build a
8 Vietnam War memorial. Funds not spent on the Contracts’ purposes were required to be
9 returned to the County pursuant to the Contracts’ terms.

10 114. VAS breached the terms of the charitable trust by: a) knowingly presenting false
11 invoices to the County for which work had not been performed pursuant to the Contracts; b)
12 submitting invoices for which there are no substantiating records to establish performance
13 pursuant to the Contract; and/or c) spending the Contract funds for improper purposes, including
14 but not limited to, the personal gain of Defendants PHAM, DO, MAI and VU.

15 115. The County was harmed because it paid for goods and services that were never
16 provided.

17 116. The actions of VAS were the proximate cause of the harm to the County.

18 117. The County has standing to bring an action to obtain damages for this breach
19 because the County has a reversionary, contractual, and property interest in the assets subject to
20 the charitable trust. Specifically, all funds under the Contracts were required to be spent on the
21 charitable purpose of providing nutrition services to Orange County’s elderly and disabled
22 residents and to build a Vietnam War memorial. The Contracts provide that any Contract funds
23 not spent pursuant to the Contracts must be returned to the County.

24 118. Pursuant to Corporation Code section 5142(a), the County has given notice to the
25 Attorney General of this action which has been provided a copy of this Complaint.

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SIXTH CAUSE OF ACTION

(CONCEALMENT)

(AGAINST ALL DEFENDANTS)

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4 119. The County hereby realleges and incorporates by reference the allegations of
5 Paragraphs 1 through 118 as though set fully set forth here.

6 120. The County was harmed because Defendants concealed information by providing
7 false invoices and using funds received under the Contracts for their personal gain.

8 121. Defendants had a clear fiduciary duty to the County. VAS was responsible for the
9 professional quality, technical assurance, timely completion and coordination of all
10 documentation and other goods/services furnished under the Contracts. VAS and the other
11 Defendants were stewards of public funds and duty-bound to keep the funding streams separate,
12 account for every dollar under the Contracts, immediately return all funds not spent in
13 furtherance of the Contract purposes, comply with Generally Accepted Accounting Principles in
14 its reports to the County, and comply with auditing requirements.

15 122. The County contracted with VAS to provide services to the residents of Orange
16 County, and in breach of their duties, Defendants failed to disclose material facts to the County,
17 making the disclosures deceptive. Defendants' concealments include, but are not limited to,
18 failing to inform the County that VAS's Contract invoices were for work that was not performed
19 pursuant to the Contracts and diverting Contract funds to impermissible purposes (including the
20 personal gain of its officers, directors and associated persons and entities) not authorized
21 pursuant to the Contracts.

22 123. The County did not know of the concealed facts.

23 124. Defendants intended to deceive the County by concealing the facts.

24 125. Had the concealed information been disclosed, the County reasonably would have
25 behaved differently, such as immediately terminating the Contracts, demanding return of funds
26 and conducting early performance audits.

27 126. The County was harmed because it paid for goods and services that were never
28 provided.

1 127. VAS's and Individual Defendants' concealment was a substantial factor in causing
2 the County's harm.

3 **SEVENTH CAUSE OF ACTION**

4 **(BREACH OF DUTY OF UNDIVIDED LOYALTY)**

5 **(AGAINST DEFENDANT VAS)**

6 128. The County hereby realleges and incorporates by reference the allegations of
7 Paragraphs 1 through 127 as though set fully set forth here.

8 129. The County alleges that it was harmed by VAS's breach of the fiduciary duty of
9 loyalty. An agent owes his or her principal undivided loyalty and VAS owed a fiduciary duty to
10 the County as alleged in Paragraph 121 above.

11 130. VAS was the County's agent pursuant to the Contracts.

12 131. VAS knowingly and egregiously acted against the County's interests in connection
13 with its duties and obligations pursuant to the Contracts by improperly retaining Contract funds
14 for work that was not performed, not spent in accordance with the Contracts, or by diverting
15 Contract funds to unauthorized purposes, including but not limited to diversion of Contract
16 funds to the personal interests of Defendants PHAM, ALOHA, DO, VU and MAI.

17 132. The County did not give informed consent to VAS's conduct.

18 133. The County was harmed because it paid for goods and services that were never
19 provided.

20 134. VAS's conduct was a substantial factor in causing the County's harm.

21 **EIGHTH CAUSE OF ACTION**

22 **(CONSTRUCTIVE FRAUD – Cal. Civ. Code, §§ 1573)**

23 **(AGAINST ALL DEFENDANTS)**

24 135. The County hereby realleges and incorporates by reference the allegations of
25 Paragraphs 1 through 134 as though set fully set forth here.

26 136. The County alleges that it was harmed because Defendants misled it by failing to
27 provide the County with complete and accurate information.

28 137. VAS was the County's agent pursuant to the Contracts.

1 138. VAS acted on the County’s behalf for purposes of providing nutrition services to
2 the County’s elderly and disabled residents and to build a Vietnam War memorial.

3 139. VAS and Defendants PHAM, DO, MAI and VU knew, or should have known, that
4 the invoices presented to the County were materially false or failed to provide complete and
5 accurate information as to VAS’s performance pursuant to the Contracts.

6 140. VAS and Defendants PHAM, DO, MAI and VU misled the County by failing to
7 provide the County with complete and accurate information in the invoices, as is required by the
8 Contracts, to allow the County to determine whether VAS was performing pursuant to the
9 Contracts. VAS and Defendants PHAM, DO, MAI and VU compounded their wrongful acts by
10 continuing to inform the County that it had adequate supporting records as required by the
11 Contracts to substantiate the invoices to the County, despite the fact that VAS did not maintain
12 or provide adequate documentation as required by the Contracts to substantiate the invoices.

13 141. The County was harmed because it paid for goods and services that were never
14 provided.

15 142. The conduct of VAS and Defendants PHAM, DO, MAI and VU was a substantial
16 factor in causing the County’s harm.

17 **NINTH CAUSE OF ACTION**

18 **(FIDUCIARY NEGLIGENCE – FAILURE TO EXERCISE REASONABLE CARE)**
19 **(AGAINST DEFENDANT VAS)**

20 143. The County hereby realleges and incorporates by reference the allegations of
21 Paragraphs 1 through 142 as though fully set forth here.

22 144. The County alleges that it was harmed by VAS’s breach of the fiduciary duty to
23 use reasonable care.

24 145. VAS was the County’s agent pursuant to the Contracts and VAS owed a fiduciary
25 duty to the County as alleged in Paragraph 121 above.

26 146. VAS acted on the County’s behalf for purposes of providing nutrition services to
27 the County’s elderly and disabled populations and to construct a Vietnam War Memorial.

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1 147. VAS failed to act as a reasonably careful agent and fiduciary would have acted
2 under the same or similar circumstances, including but not limited to not documenting that the
3 funds were spent on their intended purpose, failing to keep adequate documentation to
4 substantiate performance, and by negligently commingling and spending the subject funds on
5 unauthorized purposes.

6 148. The County was harmed because it paid for goods and services that were never
7 provided.

8 149. VAS's conduct was a substantial factor in causing the County's harm.

9 **TENTH CAUSE OF ACTION**

10 **(CONSPIRACY)**

11 **(AGAINST INDIVIDUAL DEFENDANTS**

12 **AND ALOHA FINANCIAL INVESTMENT, INC.)**

13 150. The County hereby realleges and incorporates by reference the allegations of
14 Paragraphs 1 through 149 as though fully set forth here.

15 151. The County alleges that it was harmed by the unfair business practices, false
16 claims, intentional misrepresentations, concealments, breach of the duty of undivided loyalty
17 and fraud of Defendants PHAM, ALOHA, DO, VU, and MAI as alleged in this Complaint.
18 Defendants PHAM, ALOHA, DO, VU and MAI are responsible for the harm because each was
19 part of a conspiracy to commit unfair business practices, false claims, intentional
20 misrepresentations, concealments, breach of the duty of undivided loyalty and fraud, to the
21 County's harm.

22 152. The County alleges that there was an agreement and cooperation between
23 Defendants PHAM, ALOHA, DO, VU and MAI to commit the unfair business practices, false
24 claims, intentional misrepresentations, concealments, breach of the duty of undivided loyalty
25 and fraud as alleged in this Complaint, to the County's harm.

26 153. Defendants PHAM, ALOHA, DO, VU and MAI were each aware that Defendants
27 PHAM, ALOHA, DO, VU and MAI (and DOE Defendants) planned to submit false invoices to
28 the County without substantiating documentation and without the required work having been

1 performed pursuant to the Contract and with Contract funds having been diverted and spent on
2 improper purposes.

3 154. Defendants PHAM, ALOHA, DO, VU and MAI each agreed and cooperated with
4 the other (and DOE Defendants) and intended that the unfair business practices, false claims,
5 intentional misrepresentations, concealments, breach of the duty of undivided loyalty and fraud
6 be committed.

7 155. The County was harmed because it paid for goods and services that were never
8 provided.

9 156. The acts of VAS and Defendants PHAM, DO, MAI and VU were the proximate
10 cause of the County's harm.

11 **ELEVENTH CAUSE OF ACTION**

12 **(CONVERSION)**

13 **(AGAINST ALL DEFENDANTS)**

14 157. The County hereby realleges and incorporates by reference the allegations of
15 Paragraphs 1 through 156 as though fully set forth here.

16 158. The County had legal right to possess the funds that were used to pay VAS under
17 the Contracts in this Complaint. All funds delivered to VAS were to be used solely for the
18 identified purpose in each of the Contracts.

19 159. Defendants substantially interfered with the County's funds by knowingly or
20 intentionally taking possession of the funds they received under the Contracts, without fulfilling
21 their obligations under the Contracts and misappropriating the funds for their own personal use
22 and enjoyment, including but not limited to, purchasing multiple real properties and repairs and
23 improvements on these properties.

24 160. The County did not consent for the Defendants to divert the Contract funds from
25 the Contract purposes, nor did the County consent to the use of Contract funds for Individual
26 Defendants' personal use.

27 161. The County has been harmed and damaged in the amount to be proven at trial as a
28 result of Defendants' action, but in no event less than \$10.4 million dollars.

1 162. Defendants' conduct was a substantial factor in causing the County's damages and
2 harm.

3 **TWELFTH CAUSE OF ACTION**

4 **(UNJUST ENRICHMENT)**

5 **(AGAINST ALL DEFENDANTS)**

6 163. The County hereby realleges and incorporates by reference the allegations of
7 Paragraphs 1 through 162 as though set fully set forth here.

8 164. VAS has invoiced the County for alleged work performed pursuant to the
9 Contracts despite the absence of substantiating records as to the charges, and accordingly, it is
10 impossible to verify that the work was performed, which wrongfully benefitted Defendants and
11 caused them to be unjustly enriched, and which would not have been achieved but for their
12 wrongful conduct. Since VAS cannot substantiate expenditures of Contract funds, it does not
13 have a lawful claim to any funds received under the Contracts. Defendants' actions were done
14 to the detriment of the County and its residents.

15 165. As a direct and proximate result of Defendants' unjust retention of the Contract
16 funds as alleged above, the County has been unable to use these unlawfully retained funds to
17 provide the services under the Contracts, and has been monetarily damaged thereby.

18 **THIRTEENTH CAUSE OF ACTION**

19 **(DECLARATORY RELIEF)**

20 **(AGAINST ALL DEFENDANTS)**

21 166. The County hereby realleges and incorporates by reference the allegations of
22 Paragraphs 1 through 165 as though fully set forth here.

23 167. An actual controversy has arisen and now exists relating to the contractual rights
24 and duties of the Defendants and the County. The controversy concerns the rights and duties
25 related to the Contracts and, specifically, whether Defendants have an immediate duty to return
26 any and all monies that were not properly expended under the terms of the Contract and for
27 which expenses were not properly incurred or documented.

28 //

1 168. A judicial declaration is necessary and appropriate at this time under the
2 circumstances as to whether VAS is in material breach of its obligations pursuant to the Contract
3 and whether Defendants must immediately return all data related to the Contracts to the County,
4 the rightful owner of the data, and for return of all Contract funds not spent specifically for the
5 Contracts' purposes.

6 **FOURTEENTH CAUSE OF ACTION**

7 **(INJUNCTIVE RELIEF)**

8 **(AGAINST ALL DEFENDANTS)**

9 169. The County hereby realleges and incorporates by reference the allegations of
10 Paragraphs 1 through 168 as though fully set forth here.

11 170. The County is informed and believes, and thereon alleges, that VAS and the other
12 Defendants are still in possession of Contract funds that VAS has wrongfully invoiced under the
13 Contracts.

14 171. The County is likely to succeed on the merits of its claims and irreparable harm
15 will result if the Court does not issue a temporary restraining order and a preliminary and
16 permanent injunction restraining Defendants from transferring, converting, secreting, or
17 otherwise disposing of *all work product*, including raw data, produced under the Contract.
18 Irreparable harm will also result to the County if the Court does not immediately issue a
19 preliminary and permanent injunction restraining Defendants from transferring, converting,
20 secreting, or otherwise disposing of *Contract funds* or property purchased with Contract funds.

21 **FIFTEENTH CAUSE OF ACTION**

22 **(COMMON COUNT: MONEY HAD AND RECIEVED)**

23 **(AGAINST ALL DEFENDANTS)**

24 172. The County hereby realleges and incorporates by reference the allegations of
25 Paragraphs 1 through 171 as though fully set forth here.

26 173. VAS and the other Defendants received funds from the County under Contracts
27 that were intended to be used for only for Nutrition Gap Services for disabled and elderly
28 residents and otherwise eligible individuals within the First Supervisorial District, and for

1 construction of a Vietnam War Memorial.

2 174. The County is informed and believes and thereon alleges that the funds were not
3 used for their intended Contractual purposes of Nutrition Gap Services to Orange County elderly
4 and disabled residents and construction of a Vietnam War Memorial.

5 175. Defendants have failed and refused to provide the County with the funds received
6 and not used for the intended Contractual purposes as identified in the Contracts.

7 **SIXTEENTH CAUSE OF ACTION**

8 **(UNIFORM VOIDABLE TRANSACTIONS ACT)**

9 **(AGAINST ALL DEFENDANTS)**

10 176. The County hereby realleges and incorporates by reference the allegations of
11 Paragraphs 1 through 175 as though fully set forth here.

12 177. The County has a claim, as the term is used in Civil Code section 3439.01 (“Claim
13 . . . means a right to payment, whether or not the right is reduced to judgment, liquidated,
14 unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable,
15 secured, or unsecured.”), against VAS.

16 178. Specifically, the County has a right to payment from VAS by virtue of VAS’s
17 obligations to return all money provided pursuant to the Contracts that was not spent by VAS
18 for the purposes required by the Contracts. The County is informed and believes and based
19 thereon alleges that VAS failed to use up to \$10,399,996.00 for the requisite contractual
20 purposes. The County also has a claim, as the term is used in Civil Code section 3439.01,
21 against VAS in the form of the causes of actions asserted in this lawsuit. The County is
22 therefore a creditor of VAS. (Civ. Code, § 3439.01(c).)

23 179. The County is informed and believes and thereon alleges that VAS is “insolvent”
24 as the term is defined by the UVTA. (Civ. Code, § 3429.02.) Specifically, the County is
25 informed and believes that at fair valuation the sum of VAS’ debts to the County is greater than
26 the fair market value of VAS’s current assets (because of the efforts of VAS to dissipate and
27 transfer its assets to insiders and affiliates).

28 //

1 180. The County is informed and believes and based thereon alleges that VAS has and
2 is transferring (and will continue to transfer unless restrained) substantial portions of its assets to
3 insiders and affiliates of VAS, including Defendants PHAM, MAI, DO, ALOHA and VU (the
4 “UVTA Transferees”). These VAS insiders and affiliates have and had no legal right to some or
5 all of these assets, and these transfers are voidable under multiple provisions of the UVTA.

6 181. The County is informed and believes and thereon alleges that VAS made one or
7 more transfers of assets to the UVTA Transferees without receiving a reasonably equivalent
8 value in exchange for the transfer. Without limitation, these transfers include (1) transfers of
9 funds to ALOHA for services that were not actually provided or for services that were worth
10 substantially less than the funds transferred; and (2) transfers to insiders and officers of VAS of
11 assets that the insiders and officers had no legal right to receive.

12 182. The County is informed and believes and thereon alleges that VAS was
13 “insolvent” at the time of the transfers to the UVTA Transferees or became insolvent as a result
14 of one or more of the transfers to the UVTA Transferees. Specifically, at the time of all or most
15 of the transfers to the UVTA Transferees, VAS was required to reimburse the County an amount
16 of money that was in excess of VAS’ available assets. (Civ. Code, § 3429.05.) The County’s
17 Claims arose before these transfers were made.

18 183. The County is informed and believes and thereon alleges that VAS made all or
19 most of the transfers to the UVTA Transferees with the actual intent to hinder, delay, or defraud
20 the County. The County’s belief is informed by the fact that the transfers bear multiple statutory
21 badges of fraud as articulated in Civil Code section 3439.04(b).

22 184. Among other badges and indicia of fraud, many of the transfers were made to
23 insiders of VAS, including VAS president and principal officer Defendant PHAM, VAS
24 corporate secretary Defendant MAI, and VAS vice-president Defendant DO. (Civ. Code, §
25 3439.04(b)(1).)

26 185. The County is informed and believes and based thereon alleges that VAS made
27 efforts to conceal the transfers. For example, it failed to disclose the transfers in any meeting
28 minutes or other document available for inspection by the County or public, failed to disclose

1 the transfers to the source of the funds and the holder of a reversionary interest in the funds – the
2 County – and obfuscated the purpose of the transfers with false or misleading invoices and other
3 false documentation. (Civ. Code, § 3439.04(b)(3).)

4 186. The County is informed and believes and thereon alleges that the improper
5 transfers were made, or began increasing in frequency and value, after VAS’s misconduct began
6 being reported in the media and after the County increased efforts to obtain information and
7 documentation concerning VAS’s compliance with its contractual obligations. In other words,
8 the improper transfers either began or accelerated after VAS became aware that the County or
9 other entities were becoming increasingly likely to institute efforts to recover the illegally
10 obtained and retained funds from VAS. (Civ. Code, § 3439.04(b)(4).)

11 187. As is described above, the County is informed and believes and thereon alleges
12 that the value of the consideration received by VAS was not reasonably equivalent to the value
13 of the asset(s) transferred or the amount of the obligation(s) incurred. (Civ. Code, §
14 3439.04(b)(8).)

15 188. The County is informed and believes and thereon alleges that VAS and Defendant
16 ALOHA, and their respective corporate officers, conspired to obfuscate transfers of assets to
17 VAS insiders (i.e., Defendants PHAM, VU, DO and MAI) by first causing VAS to transfer
18 assets to Defendant ALOHA via one or more of the entities it does business as, which thereafter
19 transferred those assets for little or no consideration to VAS insiders, including at least
20 Defendant DO.

21 189. As is described above, the County is informed and believes and thereon alleges
22 that VAS was insolvent at the time of the transfers or became insolvent after the transfers were
23 made. (Civ. Code, § 3439.04(b)(9).)

24 190. The County is informed and believes and thereon alleges that the UVTA
25 Transferees took further steps to dissipate, conceal, and place beyond the reach of creditors the
26 transferred assets. Among other steps, the UVTA Transferees converted improperly transferred
27 liquid assets into real estate as described in paragraphs 70-80 of this Complaint.

28 //

1 191. Particularized knowledge of the details of the efforts to conceal assets and to
2 conceal the transfers themselves—including details as to the dates, account number, and
3 amounts as to the specific transfers—is, at this time, uniquely in the possession of Defendants,
4 the transferees. The County intends to obtain that information through discovery in this Action.

5 **SEVENTEENTH CAUSE OF ACTION**

6 **(ACCOUNTING)**

7 **(AGAINST ALL DEFENDANTS)**

8 192. The County hereby realleges and incorporates by reference the allegations of
9 Paragraphs 1 through 191 as though fully set forth here.

10 193. The County and Defendant VAS entered into multiple Contracts, thereby having a
11 contractual relationship. In addition, Defendant VAS had a fiduciary duty as alleged in Sixth
12 Cause of Action, above to the County to ensure that the federal and County funds received by
13 Defendants pursuant to the Contracts were used appropriately and as intended by the Contracts.

14 194. As part of these Contracts, Defendants were required to provide an adequate and
15 robust accounting of all Contract funds used to allow the County to verify Defendant VAS's
16 performance under the Contract.

17 195. The accounting and information the County requires pursuant to the Contracts and
18 federal law are within the exclusive control and possession of Defendant VAS. Defendant VAS
19 has failed to provide the County with the critical Single Audit required under the Contracts and
20 federal law, and when informed that an adverse audit finding would be issued by the Pun Group,
21 Defendant VAS fired the Pun Group auditors.

22 196. Without a proper accounting, the County cannot determine whether funds received
23 by Defendants under these Contracts were properly used for the intended purpose of the
24 Contracts.

25 //

26 //

27 //

28 //

PRAYER FOR RELIEF

WHEREFORE the County prays for the following:

1. Compensatory damages in an amount according to proof;
2. Punitive damages in an amount necessary to set an example and by way of punishing the Defendants;
3. A writ of preliminary of attachment against the property of Defendants to serve as security for the satisfaction of any judgment that may be recovered;
4. An order awarding restitution and disgorgement of all profits and unjust enrichment that Defendants obtained as a result of unlawful and unfair business practices described herein;
5. For Violation of the False Claims Act (Cal. Gov. Code, § 12651), in addition to all compensatory damages, treble damages and applicable civil penalties for each violation of the False Claims Act sustained by the County;
6. A declaration setting out the rights and responsibilities of the parties;
7. A Preliminary Injunction restraining/prohibiting Defendants from deleting, destroying or transferring any of the data developed pursuant to the Contract and for an order requiring VAS to immediately provide to the County all data developed pursuant to the Contract;
8. An accounting of all Contract funds described in this Complaint including the disposition of all funds and the amount of any funds not spent or spent on purposes outside of the Contract provisions;
9. For violation of the UVTA, (a) avoidance of all and any transfers from VAS to the UVTA Transferees to the extent necessary to satisfy the County's claims; (b) attachment of all amounts transferred to the UVTA Transferees and any other attachable property held by the UVTA Transferees, including but not limited to the real property described in paragraphs 67-74 of this Complaint; (c) a permanent injunction, temporary injunction, and/or a temporary restraining order preventing further disposition of assets by VAS and the UVTA Transferees, and all other relief this Court finds just and proper under the UVTA;

1 10. An order appointing a receiver pursuant to Business and Professions Code section
2 17203;

3 11. A Court-ordered Constructive Trust requiring that Defendants maintain any and all
4 Contract funds and real property held in their names as a trustee of a trust created for the benefit
5 of the County and to provide such funds to the County;

6 12. Prejudgment interest on the County’s damages at the legal rate;

7 13. For attorneys’ fees and costs of suit incurred herein; and

8 14. For such other relief as the Court deems just and proper.

9 **JURY DEMAND**

10 The County hereby demands a jury trial, pursuant to Code Civ. Proc., § 631 and
11 California Constitution, Article I, Section 16.

12 Respectfully submitted,

13 LEON J. PAGE, COUNTY COUNSEL
14 MARIANNE VAN RIPER, SR. ASST. DEPUTY
15 LAURA D. KNAPP, SUPERVISING DEPUTY
16 D. KEVIN DUNN, SENIOR DEPUTY
 REBECCA S. LEEDS, SENIOR DEPUTY
 KAYLA N. WATSON, SENIOR DEPUTY
 GOLNAZ ZANDIEH, DEPUTY

17 DATED: August 15, 2024

18 By: 

19 D. Kevin Dunn, Senior Deputy
20
21 Attorneys for Plaintiff COUNTY OF ORANGE
22
23
24
25
26
27
28

Exhibit A



CONTRACT NO. MA-012-21010980

FOR THE PROVISION OF

NUTRITION GAP PROGRAM SERVICES

BETWEEN

COUNTY OF ORANGE

AND

VIET AMERICA SOCIETY

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ATTACHMENTS

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- Attachment B - Payment/Compensation
- Attachment C - Budget Schedule
- Attachment D - Performance Standards

EXHIBITS

- Exhibit 1 – Drug Free Workplace Certification
- Exhibit 2 – Debarment and Suspension Certificate
- Exhibit 3 – Certification Regarding Lobbying
- Exhibit 4 – Disclosure Form to Report Lobbying
- Exhibit 5 – OC Community Resources Contract Reimbursement Policy

Contract No. MA-012-21010980
with
Viet America Society
For
Nutrition Gap Program Services

This Contract No. MA-012-21010980 for Nutrition Gap Program Services (hereinafter referred to as "Contract") is made and entered into as of the date fully executed by and between the County of Orange, a political subdivision of the State of California; hereinafter referred to as "County" and Viet America Society, D-U-N-S No. 130489998, a California non-profit corporation, with a place of business at 17801 Santa Anita Circle, Fountain Valley, CA 92708 (hereinafter referred to as "Contractor"), with a County and Contractor sometimes referred to as "Party" or collectively as "Parties".

ATTACHMENTS

This Contract is comprised of this document and the following Attachments, which are attached hereto and incorporated by reference into this Contract:

- Attachment A – Scope of Services
- Attachment B – Payment/Compensation
- Attachment C – Budget Schedule
- Attachment D - Performance Standards
- Exhibit 1 – Drug Free Workplace Certification
- Exhibit 2 – Debarment and Suspension Certificate
- Exhibit 3 – Certification Regarding Lobbying
- Exhibit 4 – Disclosure Form to Report Lobbying
- Exhibit 5 – OC Community Resources Contract Reimbursement Policy

RECITALS

WHEREAS, Contractor and County are entering into this Contract for Nutrition Gap Program Services under a fixed fee Contract; and

WHEREAS, County solicited, under the Resolution of the Board of Supervisors of Orange County, California Authorizing Emergency Contracting Authority dated April 21, 2020, this Contract for County of Orange Aging Program Services as set forth herein, and Contractor represented that it is qualified to provide Nutrition Gap Program Services to the County as further set forth herein; and

WHEREAS, Contractor agrees to provide Nutrition Gap Program Services to the County as further set forth in the Scope of Service, attached hereto as Attachment A; and

WHEREAS, County agrees to pay Contractor based on the schedule of fees set forth in Payment/Compensation, attached hereto as Attachment B; and

WHEREAS, Contractor agrees to manage allotted funding set forth in the Budget Schedule, attached hereto as Attachment C; and

WHEREAS, Contractor agrees to meet the Performance Standards requirements set forth in attached hereto as Attachment D; and

WHEREAS, the County Board of Supervisors has authorized the OC Community Resources Director or his designee to enter into a Nutrition Gap Program Services Contract with the Contractor to carry out certain program services and activities for the Fiscal Year 2020-21.

NOW, THEREFORE, the Parties mutually agree as follows:

DEFINITIONS

“Administrator” means the Executive Director, Orange County Office on Aging (“OoA” or “Office on Aging”), the designated Area Agency on Aging for Orange County, or designee thereof.

“Allocation” means the process of assigning a cost, or a group of costs, to one or more cost objective(s), in reasonable proportion to the benefit provided or other equitable relationship. The process may entail assigning a cost(s) directly to a final cost objective or through one or more intermediate cost objectives. (2 CFR 200.4 and 45 CFR 75.2)

“County’s Contract Administrator” means the Contract Manager who shall administer this Contract as is necessary or reasonable to comply with County policies.

“Disallowed costs” means those charges determined to be unallowable, in accordance with the applicable Federal statutes, regulations, or the terms and conditions of the Federal award. (2 CFR 200.31 and 200.425 and 45 CFR 75.2)

“DUNS Number:” A unique 9-digit identifier issued and maintained by Dun & Bradstreet (D&B) that verifies the existence of a business entity. The DUNS number is needed to coordinate with the System for Award Management (SAM) that combines federal procurement systems and the Catalog of Federal Domestic Assistance into one new system. <https://www.SAM.gov>.

“Information & Assistance (I&A)” means the function of the Office on Aging that refers older adults to appropriate service and assistance agencies in Orange County.

“Program Income” means revenue generated by the Contractor or the Subcontractor from contract-supported activities and may include voluntary contributions received from a participant or other party for services received, income from usage or rental fees of real or personal property acquired with grant funds or funds provided under this Agreement, royalties received on patents and copyrights from contract-supported activities, or proceeds from the sale of goods created under this Contract.

“Questioned Costs” means a cost that is questioned by the auditor because of an audit finding which resulted from a violation or possible violation of a statute, regulation, or the terms and conditions of a Federal award, including for funds used to match Federal funds; where the costs, at the time of the audit, are not supported by adequate documentation; or where the costs incurred appear unreasonable and do not reflect the actions a prudent person would take in the circumstances. (2 CFR 200.84, 200.425 and 45 CFR 75.2).

“Recoverable cost” means the state and federal share of the questioned cost.

“Subcontractor” and “subcontractor” means any entity that furnishes to Contractor services or supplies related to this Contract.

ARTICLES

General Terms and Conditions:

- A. **Governing Law and Venue:** This Contract has been negotiated and executed in the State of California and shall be governed by and construed under the laws of the State of California. In the event of any legal action to enforce or interpret this Contract, the sole and exclusive venue shall be a court of competent jurisdiction located in Orange County, California, and the Parties hereto agree to and do hereby submit to the jurisdiction of such court, notwithstanding Code of Civil Procedure Section 394. Furthermore, the Parties specifically agree to waive any and all rights to request that an action be transferred for adjudication to another county.
- B. **Entire Contract:** This Contract contains the entire Contract between the Parties with respect to the matters herein, and there are no restrictions, promises, warranties or undertakings other than those set forth herein or referred to herein. No exceptions, alternatives, substitutes or revisions are valid or binding on County unless authorized by County in writing. Electronic acceptance of any additional terms, conditions or supplemental Contracts by any County employee or agent, including but not limited to installers of software, shall not be valid or binding on County unless accepted in writing by County's Contract Administrator.
- C. **Amendments:** No alteration or variation of the terms of this Contract shall be valid unless made in writing and signed by the Parties; no oral understanding or agreement not incorporated herein shall be binding on either of the Parties; and no exceptions, alternatives, substitutes or revisions are valid or binding on County unless authorized by County in writing.
- D. **Intentionally left blank**
- E. **Delivery:** Time of delivery of goods or services is of the essence in this Contract. County reserves the right to refuse any goods or services and to cancel all or any part of the goods not conforming to applicable specifications, drawings, samples or descriptions or services that do not conform to the prescribed statement of work. Acceptance of any part of the order for goods shall not bind County to accept future shipments nor deprive it of the right to return goods already accepted at Contractor's expense. Over shipments and under shipments of goods shall be only as agreed to in writing by County. Delivery shall not be deemed to be complete until all goods or services have actually been received and accepted in writing by County.
- F. **Acceptance Payment:** Unless otherwise agreed to in writing by County, 1) acceptance shall not be deemed complete unless in writing and until all the goods/services have actually been received, inspected, and tested to the satisfaction of County, and 2) payment shall be made in arrears after satisfactory acceptance.
- G. **Warranty:** Contractor expressly warrants that the services covered by this Contract are fit for the particular purpose for which they are intended. Acceptance of this order shall constitute an agreement upon Contractor's part to indemnify, defend and hold County and County Indemnitees as identified in Paragraph Z below, harmless from liability, loss, damage and expense, including reasonable counsel fees, incurred or sustained by County by reason of the failure of the services to conform to such warranties, faulty work performance, negligent or unlawful acts, and non-compliance with any applicable state or federal codes, ordinances, orders, or statutes, including

the Occupational Safety and Health Act (OSHA) and the California Industrial Safety Act. Such remedies shall be in addition to any other remedies provided by law.

- H. **Patent/Copyright Materials/Proprietary Infringement:** Unless otherwise expressly provided in this Contract, Contractor shall be solely responsible for clearing the right to use any patented or copyrighted materials in the performance of this Contract. Contractor warrants that any software as modified through services provided hereunder will not infringe upon or violate any patent, proprietary right, or trade secret right of any third party. Contractor agrees that, in accordance with the more specific requirement contained in paragraph "Z" below, it shall indemnify, defend and hold County and County Indemnitees harmless from any and all such claims and be responsible for payment of all costs, damages, penalties and expenses related to or arising from such claim(s), including, costs and expenses but not including attorney's fees.
- I. **Assignment:** The terms, covenants, and conditions contained herein shall apply to and bind the heirs, successors, executors, administrators and assigns of the Parties. Furthermore, neither the performance of this Contract nor any portion thereof may be assigned by Contractor without the express written consent of County. Any attempt by Contractor to assign the performance or any portion thereof of this Contract without the express written consent of County shall be invalid and shall constitute a breach of this Contract.
- J. **Non-Discrimination:** In the performance of this Contract, Contractor agrees that it will comply with the requirements of Section 1735 of the California Labor Code and not engage nor permit any subcontractors to engage in discrimination in employment of persons because of the race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, marital status, or sex of such persons. Contractor acknowledges that a violation of this provision shall subject Contractor to penalties pursuant to Section 1741 of the California Labor Code.
- K. **Termination:** In addition to any other remedies or rights it may have by law, County has the right to immediately terminate this Contract without penalty, cost, expense or liability of any kind for cause or after 30 days' written notice without cause, unless otherwise specified. Cause shall be defined as any material breach of contract, any misrepresentation or fraud on the part of the Contractor. Exercise by County of its right to terminate the Contract for cause or without cause shall relieve County of all further obligation, cost, expense or liability of any kind.
- L. Termination for cause includes, among other things, the County's termination of the Contract in the event of:
- i. A violation of the law or failure to comply in a timely manner with any condition of this Contract;
 - ii. Inadequate program performance;
 - iii. Failure to comply with reporting requirements;
 - iv. Evidence that Contractor is in such an unsatisfactory financial condition, as determined by County, as to endanger performance of this Contract, including the loss of other funding sources;
 - v. Delinquency in payment of taxes or the costs of performance of this Contract in the ordinary course of business;

- vi. Appointment of a trustee, receiver or liquidator for all or a substantial part of Contractor's property, or institution of bankruptcy, reorganization, arrangement of liquidation proceedings by or against Contractor;
- vii. Service of any writ of attachment, levy of execution, or commencement of garnishment proceedings against Contractor's assets or income;
- viii. Bankruptcy proceedings of Contractor;
- ix. Finding of debarment or suspension;
- x. Material change in Contractor's organizational structure;
- xi. Any breach of Contract,
- xii. Any misrepresentation, or fraud on the part of the Contractor;

County may terminate this Contract and be relieved of the payment of any compensation to Contractor.

In the event of such termination, County may proceed with the work for which this Contract provides in any manner deemed proper by County. The cost to County of completing the work for which this Contract provides shall be deducted from any sums due Contractor under this Contract but Contractor shall not be relieved of liability. Notwithstanding the above, Contractor shall not be relieved of liability to County for damages sustained by County by virtue of any breach of this Contract by Contractor, and County may withhold any payments to Contractor until such time as the exact amount of damages due County from Contractor is determined.

- 2. Termination for convenience. County may immediately terminate this Contract, without cause, upon written notice to the Contractor.
 - 3. Return of funds. Contractor agrees that upon expiration or notice of termination of this Contract or dissolution of Contractor's entity, Contractor shall, immediately upon written demand, return to County all funds from goodies or services for any unperformed portion of the contractor the dissolution of Contractor's entity.
 - 4. Cancellation of commitments/termination claim. After receipt of notice of termination, Contractor shall cancel outstanding commitments required by this Contract.
 - i. With respect to the above-cancelled commitments, Contractor agrees to provide, within ten (10) days of a notice of termination, a plan for settlement of all outstanding liabilities and all claims arising out of such cancellation of commitments. Such plan shall be subject to the approval of Administrator.
 - ii. Contractor shall submit a termination claim to Administrator promptly after receipt of a notice of termination, but in no event later than sixty (60) days from the effective date thereof unless an extension, in writing, is granted by Administrator.
- L. **Consent to Breach Not Waiver:** No term or provision of this Contract shall be deemed waived and no breach excused, unless such waiver or consent shall be in writing and signed by the party claimed to have waived or consented. Any consent by any party to, or waiver of, a breach by the other, whether express or implied, shall not constitute consent to, waiver of, or excuse for any other different or subsequent breach.

M. Independent Contractor: Contractor shall be considered an independent contractor and neither Contractor, its employees, nor anyone working under Contractor shall be considered an agent or an employee of County. Neither Contractor, its employees nor anyone working under Contractor shall qualify for workers' compensation or other fringe benefits of any kind through County. Contractor will be responsible for any and all tax consequences of receiving grant funds including, but not limited to, issuance of a Form 1099 by the County

N. Performance Warranty: Contractor shall warrant all work under this Contract, taking necessary steps and precautions to perform the work to County's satisfaction. Contractor shall be responsible for the professional quality, technical assurance, timely completion and coordination of all documentation and other goods/services furnished by the Contractor under this Contract. Contractor shall perform all work diligently, carefully, and in a good and workmanlike manner; shall furnish all necessary labor, supervision, machinery, equipment, materials, and supplies, shall at its sole expense obtain and maintain all permits and licenses required by public authorities, including those of County required in its governmental capacity, in connection with performance of the work. If permitted to subcontract, Contractor shall be fully responsible for all work performed by subcontractors.

O. Insurance Requirements:

Prior to the provision of services under this Contract, the Contractor agrees to purchase all required insurance at Contractor's expense, including all endorsements required herein, necessary to satisfy the County that the insurance provisions of this Contract have been complied with. Contractor agrees to keep such insurance coverage, Certificates of Insurance, and endorsements on deposit with the County during the entire term of this Contract. In addition, all subcontractors performing work on behalf of Contractor pursuant to this Contract shall obtain insurance subject to the same terms and conditions as set forth herein for Contractor.

Contractor shall ensure that all subcontractors performing work on behalf of Contractor pursuant to this Contract shall be covered under Contractor's insurance as an Additional Insured or maintain insurance subject to the same terms and conditions as set forth herein for Contractor. Contractor shall not allow subcontractors to work if subcontractors have less than the level of coverage required by County from Contractor under this Contract. It is the obligation of Contractor to provide notice of the insurance requirements to every subcontractor and to receive proof of insurance prior to allowing any subcontractor to begin work. Such proof of insurance must be maintained by Contractor through the entirety of this Contract for inspection by County representative(s) at any reasonable time.

All self-insured retentions (SIRs) shall be clearly stated on the Certificate of Insurance. Any self-insured retention (SIR) in an amount in excess of Fifty Thousand Dollars (\$50,000) shall specifically be approved by the County's Risk Manager, or designee, upon review of Contractor's current audited financial report. If Contractor's SIR is approved, Contractor, in addition to, and without limitation of, any other indemnity provision(s) in this Contract, agrees to all of the following:

- 1) In addition to the duty to indemnify and hold the County harmless against any and all liability, claim, demand or suit resulting from Contractor's, its agents, employee's or subcontractor's performance of this Contract, Contractor shall defend the County at its sole cost and expense with counsel approved by Board of supervisors against same; and

- 2) Contractor's duty to defend, as stated above, shall be absolute and irrespective of any duty to indemnify or hold harmless; and
- 3) The provisions of California Civil Code Section 2860 shall apply to any and all actions to which the duty to defend stated above applies, and the Contractor's SIR provision shall be interpreted as though the Contractor was an insurer and the County was the insured.

If the Contractor fails to maintain insurance acceptable to the County for the full term of this Contract, the County may terminate this Contract.

Qualified Insurer

The policy or policies of insurance must be issued by an insurer with a minimum rating of A- (Secure A.M. Best's Rating) and VIII (Financial Size Category as determined by the most current edition of the Best's Key Rating Guide/Property-Casualty/United States or ambest.com). It is preferred, but not mandatory, that the insurer be licensed to do business in the State of California (California Admitted Carrier).

If the insurance carrier does not have an A.M. Best Rating of A-/VIII, the CEO/Office of Risk Management retains the right to approve or reject a carrier after a review of the company's performance and financial ratings.

The policy or policies of insurance maintained by the Contractor shall provide the minimum limits and coverage as set forth below:

<u>Coverage</u>	<u>Minimum Limits</u>
Commercial General Liability	\$1,000,000 per occurrence \$2,000,000 aggregate
Automobile Liability including coverage for owned, non-owned and hired vehicles	\$1,000,000 per occurrence
Workers Compensation	Statutory
Employers Liability Insurance	\$1,000,000 per occurrence
Network Security & Privacy Liability	\$1,000,000 per claims-made
Professional Liability	\$1,000,000 per claims-made \$1,000,000 aggregate
Sexual Misconduct	\$1,000,000 per occurrence
Employee Dishonesty	\$100,000 per occurrence

Required Coverage Forms

The Commercial General Liability coverage shall be written on Insurance Services Office (ISO) form CG 00 01, or a substitute form providing liability coverage at least as broad.

The Business Auto Liability coverage shall be written on ISO form CA 00 01, CA 00 05, CA 0012, CA 00 20, or a substitute form providing coverage at least as broad.

Required Endorsements

The Commercial General Liability policy shall contain the following endorsements, which shall accompany the Certificate of Insurance:

- 1) An Additional Insured endorsement using ISO form CG 20 26 04 13 or a form at least as broad naming the *County of Orange its elected and appointed officials, officers, agents and employees* as Additional Insureds, or provide blanket coverage, which will state ***AS REQUIRED BY WRITTEN Contract.***
- 2) A primary non-contributing endorsement using ISO form CG 20 01 04 13, or a form at least as broad evidencing that the Contractor's insurance is primary and any insurance or self-insurance maintained by the County of Orange shall be excess and non-contributing.

The Network Security and Privacy Liability policy shall contain the following endorsements which shall accompany the Certificate of Insurance:

- 1) An Additional Insured endorsement naming the *County of Orange, its elected and appointed officials, officers, agents and employees* as Additional Insureds for its vicarious liability.
- 2) A primary and non-contributing endorsement evidencing that the Contractor's insurance is primary and any insurance or self-insurance maintained by the County of Orange shall be excess and non-contributing.

The Workers' Compensation policy shall contain a waiver of subrogation endorsement waiving all rights of subrogation against the *County of Orange, its elected and appointed officials, officers, agents and employees* or provide blanket coverage, which will state ***AS REQUIRED BY WRITTEN Contract.***

All insurance policies required by this Contract shall waive all rights of subrogation against the County of Orange, its elected and appointed officials, officers, agents and employees when acting within the scope of their appointment or employment.

The County of Orange shall be the loss payee on the Employee Dishonesty coverage. A Loss Payee endorsement evidencing that the County of Orange is a Loss Payee shall accompany the Certificate of Insurance.

Contractor shall notify County in writing within thirty (30) days of any policy cancellation and ten (10) days for non-payment of premium and provide a copy of the cancellation notice to County. Failure to provide written notice of cancellation may constitute a material breach of the Contract, upon which the County may suspend or terminate this Contract.

If Contractor's Professional Liability and Network Security & Privacy Liability are "Claims-Made" policy(ies), Contractor shall agree to maintain coverage for two (2) years following the completion of the Contract.

The Commercial General Liability policy shall contain a severability of interests clause also known as a "separation of insureds" clause (standard in the ISO CG 0001 policy).

Insurance certificates should be forwarded to the agency/department address listed on the solicitation.

If the Contractor fails to provide the insurance certificates and endorsements within seven (7) days of notification by the Contract Administrator, award may be made to the next qualified vendor.

County expressly retains the right to require Contractor to increase or decrease insurance of any of the above insurance types throughout the term of this Contract. Any increase or decrease in insurance will be as deemed by County of Orange Risk Manager as appropriate to adequately protect County.

County shall notify Contractor in writing of changes in the insurance requirements. If Contractor does not deposit copies of acceptable Certificates of Insurance and endorsements with County incorporating such changes within thirty (30) days of receipt of such notice, this Contract may be in breach without further notice to Contractor, and County shall be entitled to all legal remedies.

The procuring of such required policy or policies of insurance shall not be construed to limit Contractor's liability hereunder nor to fulfill the indemnification provisions and requirements of this Contract, nor act in any way to reduce the policy coverage and limits available from the insurer.

- P. **Changes:** Contractor shall make no changes in the work or perform any additional work without the County's specific written approval.
- Q. **Change of Ownership/Name, Litigation Status, Conflicts with County Interest:** Contractor agrees that if there is a change or transfer in ownership of Contractor's business prior to completion of this Contract, and the County agrees to an assignment of the Contract, the new owners shall be required under terms of sale or other instruments of transfer to assume Contractor's duties and obligations contained in this Contract and complete them to the satisfaction of the County.

County reserves the right to immediately terminate the Contract in the event the County determines that the assignee is not qualified or is otherwise unacceptable to the County for the provision of services under the Contract.

In addition, Contractor has the duty to notify the County in writing of any change in the Contractor's status with respect to name changes that do not require an assignment of the Contract. The Contractor is also obligated to notify the County in writing if the Contractor becomes a party to any litigation against the County, or a party to litigation that may reasonably affect the Contractor's performance under the Contract, as well as any potential conflicts of interest between Contractor and County that may arise prior to or during the period of Contract performance. While Contractor will be required to provide this information without prompting from the County any time there is a change in Contractor's name, conflict of interest or litigation

status, Contractor must also provide an update to the County of its status in these areas whenever requested by the County.

The Contractor shall exercise reasonable care and diligence to prevent any actions or conditions that could result in a conflict with County interests. In addition to the Contractor, this obligation shall apply to the Contractor's employees, agents, and subcontractors associated with the provision of goods and services provided under this Contract. The Contractor's efforts shall include, but not be limited to establishing rules and procedures preventing its employees, agents, and subcontractors from providing or offering gifts, entertainment, payments, loans or other considerations which could be deemed to influence or appear to influence County staff or elected officers in the performance of their duties.

- R. **Force Majeure:** Contractor shall not be assessed with liquidated damages or unsatisfactory performance penalties during any delay beyond the time named for the performance of this Contract caused by any act of God, war, civil disorder, employment strike or other cause beyond its reasonable control, provided Contractor gives written notice of the cause of the delay to County within 36 hours of the start of the delay and Contractor avails himself of any available remedies.
- S. **Confidentiality:** Contractor agrees to maintain the confidentiality of all County and County-related records and information pursuant to all statutory laws relating to privacy and confidentiality that currently exist or exist at any time during the term of this Contract. All such records and information shall be considered confidential and kept confidential by Contractor and Contractor's staff, agents and employees.
- T. **Compliance with Laws:** Contractor represents and warrants that services to be provided under this Contract shall fully comply, at Contractor's expense, with all standards, laws, statutes, restrictions, ordinances, requirements, and regulations (collectively "laws"), including, but not limited to those issued by County in its governmental capacity and all other laws applicable to the services at the time services are provided to and accepted by County. Contractor acknowledges that County is relying on Contractor to ensure such compliance, and pursuant to the requirements of paragraph "Z" below, Contractor agrees that it shall defend, indemnify and hold County and County Indemnitees harmless from all liability, damages, costs and expenses arising from or related to a violation of such laws.
- U. **Intentionally left blank**
- V. **Severability:** If any term, covenant, condition or provision of this Contract is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remainder of the provisions hereof shall remain in full force and effect and shall in no way be affected, impaired or invalidated thereby.
- W. **Attorney Fees:** In any action or proceeding to enforce or interpret any provision of this Contract, each party shall bear their own attorney's fees, costs and expenses.
- X. **Interpretation:** This Contract has been negotiated at arm's length and between persons sophisticated and knowledgeable in the matters dealt with in this Contract. In addition, each party had been represented by experienced and knowledgeable independent legal counsel of their own choosing or has knowingly declined to seek such counsel despite being encouraged and

given the opportunity to do so. Each party further acknowledges that they have not been influenced to any extent whatsoever in executing this Contract by any other party hereto or by any person representing them, or both. Accordingly, any rule or law (including California Civil Code Section 1654) or legal decision that would require interpretation of any ambiguities in this Contract against the party that has drafted it is not applicable and is waived. The provisions of this Contract shall be interpreted in a reasonable manner to affect the purpose of the Parties and this Contract.

- Y. Employee Eligibility Verification:** The Contractor warrants that it fully complies with all Federal and State statutes and regulations regarding the employment of aliens and others and that all its employees performing work under this Contract meet the citizenship or alien status requirement set forth in Federal statutes and regulations. The Contractor shall obtain, from all employees performing work hereunder, all verification and other documentation of employment eligibility status required by Federal or State statutes and regulations including, but not limited to, the Immigration Reform and Control Act of 1986, 8 U.S.C. §1324 et seq., as they currently exist and as they may be hereafter amended. The Contractor shall retain all such documentation for all covered employees for the period prescribed by the law. The Contractor shall indemnify, defend with counsel approved in writing by County, and hold harmless, the County, and its County Indemnitees, its agents, officers, and employees from employer sanctions and any other liability which may be assessed against the Contractor or the County or County Indemnitees, any combination of the three in connection with any alleged violation of any Federal or State statutes or regulations pertaining to the eligibility for employment of any persons performing work under this Contract.
- Z. Indemnification:** Contractor agrees to indemnify, defend with counsel approved in writing by County, and hold County, its elected and appointed officials, officers, employees, agents and those special districts and agencies which County's Board of Supervisors acts as the governing Board ("County Indemnitees") harmless from any claims, demands or liability of any kind or nature, including but not limited to personal injury or property damage, arising from or related to the services, products or other performance provided by Contractor, its agents, employees, affiliates or subcontractors, pursuant to this Contract. If judgment is entered against Contractor and County by a court of competent jurisdiction because of the concurrent active negligence of County or County Indemnitees, Contractor and County agree that liability will be apportioned as determined by the court. Neither party shall request a jury apportionment.
- AA. Audits/Inspections:** Contractor agrees to provide access to the County's Auditor-Controller or the Auditor-Controller's authorized representative (including auditors from a private auditing firm hired by the County) during normal working hours to all books, accounts, records, reports, files, financial records, supporting documentation, including payroll and accounts payable/receivable records, and other papers or property of Contractor for the purpose of auditing or inspecting any aspect of performance under this Contract. The inspection and/or audit will be confined to those matters connected with the performance of the Contract including, but not limited to, the costs of administering the Contract. The County will provide reasonable notice of such an audit or inspection.

The County reserves the right to audit and verify the Contractor's records before final payment is made.

Contractor agrees to maintain such records for possible audit for a minimum of three (3) years after final payment, unless a longer period of records retention is stipulated under this Contract or by law. Contractor agrees to allow interviews of any employees or others who might reasonably have information related to such records. Further, Contractor agrees to include a similar right to the County to audit records and interview staff of any subcontractor related to performance of this Contract.

Should the Contractor cease to exist as a legal entity, the Contractor's records pertaining to this Contract shall be forwarded to the County's Project Manager.

BB. Contingency of Funds: Contractor acknowledges that funding or portions of funding for this Contract may be contingent upon State or Federal budget approval; receipt of funds from, and/or obligation of funds by, the State of California or Federal government to County; and inclusion of sufficient funding for the services hereunder in the budget approved by County's Board of Supervisors for each fiscal year covered by this Contract. If such approval, funding or appropriations are not forthcoming, or are otherwise limited, County may terminate upon ten (10) days written notice or modify this Contract without penalty.

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Additional Terms and Conditions:

1. **Scope of Contract:** This Contract specifies the contractual terms and conditions by which the County will procure Nutrition Gap Program Services from Contractor as further detailed in the Scope of Work, identified and incorporated herein by this reference as Attachment A.
2. **Term of Contract:** This Contract shall commence on December 31, 2020 and continue through February 2, 2021, unless otherwise terminated by the County.
3. **Renewal:** This Contract may be renewed by mutual written agreement of both Parties for one (1) additional one (1) year term. The County does not have to give reason if it elects not to renew. Renewal periods may be subject to approval by the County of Orange Board of Supervisors. The costs for any renewal periods shall be substantially similar to the initial term of the Contract and continue to be reasonable and necessary for all renewals. In connection with a possible renewal, the County shall have the right to consider Contractor's actual expenditures, the units of service, the current cost policy standards, and changes in program requirements, and Contractor shall, upon the County's request, promptly provide to the County all documentation related to such items.
4. **Headings:** The various headings and numbers herein, the grouping of provisions of this Contract into separate clauses and paragraphs, and the organization hereof are for the purpose of convenience only and shall not limit or otherwise affect the meaning hereof.
5. **Maximum Obligation:** The total Maximum Obligation of County to the Contractor for the cost of services provided in accordance with this Contract is \$200,000, with individual Maximum Obligation budgets for each Fiscal Year as further detailed in the Budget Schedule, identified and incorporated herein by this reference as Attachment C.
6. **Amendments – Changes/Extra Work:** The Contractor shall make no changes to this Contract without the County's written consent. In the event that there are new or unforeseen requirements, the County has the discretion with the Contractor's concurrence, to make changes at any time without changing the scope or price of the Contract.

If County-initiated changes or changes in laws or government regulations affect price, the Contractor's ability to deliver services, or the project schedule, the Contractor will give County written notice no later than ten (10) days from the date the law or regulation went into effect or the date the change was proposed and Contractor was notified of the change. Such changes shall be agreed to in writing and incorporated into a Contract amendment. Said amendment shall be issued by the County-assigned Contract Administrator, shall require the mutual consent of all Parties, and may be subject to approval by the County Board of supervisors. Nothing herein shall prohibit the Contractor from proceeding with the work as originally set forth or as previously amended in this Contract.

7. **Breach of Contract:** The failure of the Contractor to comply with any of the provisions, covenants or conditions of this Contract shall be a material breach of this Contract. In such event the County may, and in addition to any other remedies available at law, in equity, or otherwise specified in this Contract:

- a) Terminate the Contract immediately, pursuant to Paragraph K herein;

- b) Afford the Contractor written notice of the breach and ten (10) calendar days or such shorter time that may be specified in this Contract within which to cure the breach;
 - c) Discontinue payment to the Contractor for and during the period in which the Contractor is in breach; and
 - d) Offset against any monies billed by the Contractor but yet unpaid by the County those monies disallowed pursuant to the above.
8. **Conditions Affecting Work:** The Contractor shall be responsible for taking all steps reasonably necessary, to ascertain the nature and location of the work to be performed under this Contract; and to know the general conditions which can affect the work or the cost thereof. Any failure by the Contractor to do so will not relieve Contractor from responsibility for successfully performing the work without additional cost to the County. The County assumes no responsibility for any understanding or representations concerning the nature, location(s) or general conditions made by any of its officers or agents prior to the execution of this Contract, unless such understanding or representations by the County are expressly stated in the Contract.
9. **Conflict of Interest – Contractor’s Personnel:** The Contractor 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. This obligation shall apply to the Contractor; the Contractor’s employees, agents, and subcontractors associated with accomplishing work and services hereunder. The Contractor’s efforts shall include, but not be limited to establishing precautions to prevent its employees, agents, and subcontractors from providing or offering gifts, entertainment, payments, loans or other considerations which could be deemed to influence or appear to influence County staff or elected officers from acting in the best interests of the County.
- The Contractor shall not use moneys provided under this Contract to pay or reimburse any staff person of Contractor or any consultant to Contractor, if such staff person or consultant is a member of the Board of Directors, or other official governing body, of Contractor. Contractor shall further be subject to the full texts of local, State and federal conflict of interest statutes applicable to this Contract.
10. **Conflict of Interest – County Personnel:** The County of Orange Board of Supervisors policy prohibits its employees from engaging in activities involving a conflict of interest. The Contractor shall not, during the period of this Contract, employ any County employee for any purpose.
11. **Service Contract – Follow-On Work:** No person, firm, subsidiary or subcontractor of a firm that has been awarded a consulting services contract or a contract which includes a consulting component may be awarded a Contract for the performance of services, the purchase of goods or supplies, or the provision of any other related action which arises from or can reasonably be deemed an end-product of work performed under the initial consulting to consulting-related Contract.
12. **Project Manager, County:** The County shall appoint a Project Manager to act as liaison between the County and the Contractor during the term of this Contract. The County’s Project Manager shall coordinate the activities of the County staff assigned to work with the Contractor.

13. **Licenses:** At its own expense, Contractor and its subcontractors, if any, shall, at all time during the term of this Contract, maintain in full force and effect such licenses or permits as may be required by the State of California or any other government entity. Contractor and his subcontractors, if any, shall strictly adhere to, and obey, all governmental rules and regulations now in effect or as subsequently enacted or modified, as promulgated by any local, State, or Federal governmental entity.

14. Disputes – Contract:

- A. The Parties shall deal in good faith and attempt to resolve potential disputes informally. If the dispute concerning a question of fact arising under the terms of this Contract is not disposed of in a reasonable period of time by the Contractor's Project Manager and the County's Project Manager, such matter shall be brought to the attention of the Contract Administrator by way of the following process:
1. The Contractor shall submit to the agency/department assigned Contract Administrator a written demand for a final decision regarding the disposition of any dispute between the Parties arising under, related to, or involving this Contract, unless the County, on its own initiative, has already rendered such a final decision.
 2. The Contractor's written demand shall be fully supported by factual information, and, if such demand involves a cost adjustment to the Contract, the Contractor shall include with the demand a written statement signed by a senior official indicating that the demand is made in good faith, that the supporting data are accurate and complete, and that the amount requested accurately reflects the Contract adjustment for which the Contractor believes the County is liable.
- B. Pending the final resolution of any dispute arising under, related to, or involving this Contract, the Contractor agrees to diligently proceed with the performance of this Contract, including the delivery of goods and/or provision of services. The Contractor's failure to diligently proceed shall be considered a material breach of this Contract.

Any final decision of the County shall be expressly identified as such, shall be in writing, and shall be signed by the Director. If the County fails to render a decision within 90 days after receipt of the Contractor's demand, it shall be deemed a final decision adverse to the Contractor's contentions. Nothing in this section shall be construed as affecting the County's right to terminate the Contract for cause or termination for convenience as stated in Paragraph K herein.

15. **EDD Independent Contractor Reporting Requirements:** Effective January 1, 2001, the County of Orange is required to file in accordance with subdivision (a) of Section 6041A of the Internal Revenue Code for services received from a "service provider" to whom the County pays \$600 or more or with whom the County enters into a contract for \$600 or more within a single calendar year. The purpose of this reporting requirement is to increase child support collection by helping to locate parents who are delinquent in their child support obligations.

The term "service provider" is defined in California Unemployment Insurance Code Section 1088.8, Subparagraph B.2 as "an individual who is not an employee of the service recipient for California purposes and who received compensation or executes a contract for services

performed for that service recipient within or without the State.” The term is further defined by the California Employment Development Department to refer specifically to independent Contractors. An independent Contractor is defined as “an individual who is not an employee of the ... government entity for California purposes and who receives compensation or executes a contract for services performed for that ... government entity either in or outside of California.”

The reporting requirement does not apply to corporations, general partnerships, limited liability partnerships, and limited liability companies.

Additional information on this reporting requirement can be found at the California Employment Development Department web site located at http://www.edd.ca.gov/Employer_Services.htm.

16. **Errors and Omissions:** All reports, files and other documents prepared and submitted by Contractor shall be complete and shall be carefully checked by the professional(s) identified by Contractor as Project Manager and key personnel attached hereto, prior to submission to the County. Contractor agrees that County review is discretionary and Contractor shall not assume that the County will discover errors and/or omissions. If the County discovers any errors or omissions prior to approving Contractor's reports, files and other written documents, the reports, files or documents will be returned to Contractor for correction. Should the County or others discover errors or omissions in the reports, files or other written documents submitted by the Contractor after County approval thereof, County approval of Contractor's reports, files or documents shall not be used as a defense by Contractor in any action between the County and Contractor, and the reports, files or documents will be returned to Contractor for correction.
17. **Non-Supplantation of Funds:** Contractor shall not supplant any Federal, State, or County funds intended for the purposes of this Contract with any funds made available under this Contract. Contractor shall not claim reimbursement from County for, or apply sums received from County with respect to, that portion of its obligations which have been paid by another source of revenue. Contractor agrees that it shall not use funds received pursuant to this Contract, either directly or indirectly, as a contribution or compensation for the purposes of obtaining Federal, State, or County funds under any Federal, State, or County program without prior written approval from the County.
18. **Satisfactory Work:** Services rendered hereunder are to be performed to the written satisfaction of County. County's staff will interpret all reports and determine the quality, acceptability and progress of the services rendered.
19. **Access and Records:** County, the State of California and the United States Government and/or their representatives, shall be provided access, for purposes of monitoring, auditing, and examining, to Contractor's activities, books, documents and papers (including computer records and emails) and to records of Contractor's subcontractors, consultants, contracted employees, bookkeepers, accountants, employees and participants related to this Contract. Contractor shall insert this condition in each Contract between Contractor and a subcontractor that is pursuant to this Contract shall require the subcontractor to agree to this condition. Such departments or representatives shall have the right to make excerpts, transcripts and photocopies of such records and to schedule on site monitoring at their discretion. Monitoring activities also may include, but are not limited to, questioning employees and participants and entering any premises or onto any site in which any of the services or activities funded hereunder are conducted or in which any of the records of Contractor are kept. Contractor shall make available its books, documents, papers,

financial records, etc., within three (3) days after receipt of written demand by Director which shall be deemed received upon date of sending. In the event Contractor does not make the above referenced documents available within the County of Orange, California, Contractor agrees to pay all necessary and reasonable expenses incurred by County, or County's designee, in conducting any audit at the location where said records and books of account are maintained.

20. **Signature in Counterparts:** The Parties agree that separate copies of this Contract and/or electronic signatures and handwritten signatures may be signed by each of the Parties, and this Contract will have the same force and effect as if the Original had been signed by all the Parties.
21. **Reports/Meetings:** The Contractor shall develop reports and any other relevant documents necessary to complete the services and requirements as set forth in Attachment A. The County's Project Manager and the Contractor's Project Manager will meet on reasonable notice to discuss the Contractor's performance and progress under this contract. If requested, the Contractor's Project Manager and other project personnel shall attend all meetings. The Contractor shall provide such information that is requested by the County for the purpose of monitoring progress under this contract.
22. **Subcontracting:** No performance of this Contract or any portion thereof may be subcontracted by the Contractor without advance written consent of the County. Any attempt by the Contractor to subcontract any performance of this Contract without the advance written consent of the County shall be invalid and shall constitute a breach of this Contract.

In the event that the Contractor is authorized by the County to subcontract, this Contract shall take precedence over the terms of the Contract between Contractor and subcontractor and shall incorporate by reference the terms of this Contract. The Contractor shall select a subcontractor in accordance to Federal and/or State procurement standards. The County shall look to the Contractor for performance and indemnification and not deal directly with any subcontractor. All work performed by a subcontractor must meet the approval of the County of Orange. Additional Subcontract expectations identified in Attachment A.

23. **Equal Employment Opportunity:** The Contractor shall comply with U.S. Executive Order 11246 entitled, "Equal Employment Opportunity" as amended by Executive Order 11375 and as supplemented in Department of Labor regulations (41 CFR, Part 60) and applicable State of California regulations as may now exist or be amended in the future. The Contractor shall not discriminate against any employee or applicant for employment on the basis of race, color, national origin, ancestry, religion, sex, marital status, political affiliation or physical or mental condition.

Regarding persons with disabilities persons, the Contractor will not discriminate against any employee or applicant for employment because of physical or mental disability in regard to any position for which the employee or applicant for employment is qualified. The Contractor agrees to provide equal opportunity to disabled persons in employment or in advancement in employment or otherwise treat qualified disabled individuals without discrimination based upon their physical or mental disabilities in all employment practices such as the following: employment, upgrading, promotions, transfers, recruitments, advertising, layoffs, terminations, rate of pay or other forms of compensation, and selection for training, including apprenticeship. The Contractor agrees to comply with the provisions of Sections 503 and 504 of the Rehabilitation Act of 1973, as amended, pertaining to prohibition of discrimination against

qualified disabled persons in all programs and/or activities as detailed in regulations signed by the Secretary of the Department of Health and Human Services effective June 3, 1977, and found in the Federal Register, Volume 42, No. 68 dated May 4, 1977, as may now exist or be amended in the future.

Regarding persons with disabilities, Contractor agrees to comply with applicable provisions of Title I of the Americans with Disabilities Act enacted in 1990 as may now exist or be amended in the future.

24. **Gratuities:** The Contractor warrants that no gratuities, in the form of entertainment, gifts or otherwise, were offered or given by the Contractor or any agent or representative of the Contractor to any officer or employee of the County with a view toward securing the Contract or securing favorable treatment with respect to any determinations concerning the performance of the Contract. For breach or violation of this warranty, the County shall have the right to terminate the Contract, either in whole or in part, and any loss or damage sustained by the County in procuring on the open market any goods or services which the Contractor agreed to supply shall be borne and paid for by the Contractor. The rights and remedies of the County provided in the clause shall not be exclusive and are in addition to any other rights and remedies provided by law or under the Contract.
25. **News/Information Release:** The Contractor agrees that it will not issue any news releases in connection with either the award of this Contract or any subsequent amendment of or effort under this Contract without first obtaining review and written approval of said news releases from the County through the County's Project Manager.
26. **Notices:** Any and all notices, requests, demands and other communications contemplated, called for, permitted, or required to be given hereunder shall be in writing, except through the course of the Parties routine exchange of information and cooperation during the terms of the work and services. Any written communications shall be deemed to have been duly given upon actual in-person delivery, if delivery is by direct hand, or upon delivery on the actual day of receipt or no greater than four calendar days after being mailed by US certified or registered mail, return receipt requested, postage prepaid, whichever occurs first. The date of mailing shall count as the first day. All communications shall be addressed to the appropriate party at the address stated herein or such other address as the Parties hereto may designate by written notice from time to time in the manner aforesaid.

For County:

OC Community Resources
Office on Aging
Project Manager
1300 S. Grand Ave. Bldg. B, 2nd Floor
Santa Ana, CA 92705-4407

OC Community Resources
Contract Development and Management
Contract Administrator
601 N. Ross St., 6th Floor
Santa Ana, CA 92701

For Contractor:

Viet America Society
Attn: Project Manager
17801 Santa Anita Circle

Fountain Valley, CA 92708

27. **Ownership of Documents:** The County has permanent ownership of all directly connected and derivative materials produced under this Contract by the Contractor. All documents, reports and other incidental or derivative work or materials furnished hereunder shall become and remains the sole property of the County and may be used by the County as it may require without additional cost to the County. None of the documents, reports and other incidental or derivative work or furnished materials shall be used by the Contractor without the express written consent of the County.
28. **Precedence:** The Contract documents consist of this Contract and its exhibits and attachments. In the event of a conflict between or among the Contract documents, the order of precedence shall be the provisions of the main body of this Contract, i.e., those provisions set forth in the recitals and articles of this Contract, and then the exhibits and attachments.
29. **Termination – Orderly:** After receipt of a termination notice from the County of Orange, the Contractor may submit to the County a termination claim, if applicable. Such claim shall be submitted promptly, but in no event later than 60 days from the effective date of the termination, unless one or more extensions in writing are granted by the County upon written request of the Contractor. Upon termination County agrees to pay the Contractor for all services performed prior to termination which meet the requirements of the Contract, provided, however, that such compensation combined with previously paid compensation shall not exceed the total compensation set forth in the Contract. Upon termination or other expiration of this Contract, each party shall promptly return to the other party all papers, materials, and other properties of the other held by each for purposes of performance of the Contract.
30. **Default – Re-Procurement Costs:** In case of Contract breach by Contractor, resulting in termination by the County, the County may procure the goods and/or Services from other sources. If the cost for those goods and/or services is higher than under the terms of the existing Contract, Contractor will be responsible for paying the County the difference between the Contract cost and the price paid, and the County may deduct this cost from any unpaid balance due the Contractor. The price paid by the County shall be the prevailing market price at the time such purchase is made. This is in addition to any other remedies available under this Contract and under law.
31. **County Branding Requirements:**
- Publicity, Literature, Advertisement and Social Media**
- A. County owns all rights to the name, logos, and symbols of County. The use and/or reproduction of County's name, logos, or symbols for any purpose, including commercial advertisement, promotional purposes, announcements, displays, or press releases, without County's prior written consent is expressly prohibited.
- B. Contractor may develop and publish information related to this Contract where all of the following conditions are satisfied:

1. Project Manager provides its written approval of the content and publication of the information at least 5 days prior to Contractor publishing the information, unless a different timeframe for approval is agreed upon by the Project Manager;
2. Unless directed otherwise by Project Manager, the information will include a statement that the program, wholly or in part, is funded through the County;
3. All project publicity shall include the following statement: "This project is funded through a grant from the County of Orange, as allocated by the Orange County Board of Supervisors and administered by the Office on Aging." Additional instructions identified in Attachment A.
4. The information does not give the appearance that the County, its officers, employees, or agencies endorse:
 - a. any commercial product or service; and,
 - b. any product or service provided by Contractor, unless approved in writing by Project Manager; and,
5. If 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. Contractor shall comply with County Social Media Use Policy and Procedures as they pertain to any social media developed in support of the services described within this Contract. The policy is available on the Internet at <http://www.ocgov.com/gov/ceo/cio/govpolicies>.

Program Specific Terms and Conditions:

32. **Debarment:** Contractor shall execute and abide by the Debarment & Suspension Certification, attached hereto as Exhibit 2 and incorporated herein by this reference, and by so doing declares that it is not debarred or suspended or otherwise excluded from or ineligible for participation in Federal/State assistance programs in accordance with 29 C.F.R. Part 98.

33. Lobbying Certification:

- A. Contractor shall execute and abide by the terms of the "Certification Regarding Lobbying," which is attached hereto as Exhibit 3 and incorporated herein by this reference. Contractor shall complete and immediately forward to the County's Project Manager the "Disclosure Form to Report Lobbying," a copy of which is attached hereto as Exhibit 4 and incorporated herein by this reference, if Contractor, or any person, firm or corporation acting on Contractor's behalf, engaged or engages in lobbying any federal office, employee, elected official or agency with respect to this Contract or funds to be received by Contractor pursuant to this Contract.
- B. Contractor agrees that the funds provided herein shall not be used to promote, directly or indirectly, any political party, political candidate or political activity, except as permitted by law.

C. Contractor shall be in compliance with the Byrd Anti-Lobbying Amendment (31 U.S.C. 1352 and 29 CFR Part 93).

34. **Fraud:** Contractor shall immediately report to the Project Manager, in writing, all suspected, alleged, or known instances and facts 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. The County's Anti-Fraud Program can be accessed through: <http://ocgov.com/gov/risk/programs/antifraud>.

Contractor shall maintain records, documents, or other evidence of fraud and abuse until otherwise notified by County.

35. **Fiscal Appropriations:** This Contract is subject to and contingent upon available local, state, and/or federal funds and applicable budgetary appropriations being approved by the County of Orange Board of Supervisors for each fiscal year during the term of this Contract. If such appropriations are not approved, the Contract will be terminated, without penalty to the County.

36. **Fiscal Accountability:**

A. Contractor shall establish and maintain a sound financial management system, based upon generally accepted accounting principles. Contractor's system shall provide fiscal control and accounting procedures that will include the following:

1. Information pertaining to sub-grant and Contract awards, obligations, unobligated balances, assets, expenditures, and income;
2. Effective internal controls to safeguard assets and assure their proper use;
3. A comparison of actual expenditures with budgeted amounts for each sub grant and Contract;
4. Source documentation to support accounting records; and
5. Proper charging of costs and cost allocation.

B. Contractor's Records. Contractor's records shall be sufficient to:

1. Permit preparation of required reports;
2. Permit tracking of funds to a level of expenditure adequate to establish that funds have not been used in violation of the applicable restrictions on the use of such funds; and;
3. Permit the tracking of program income, or profits earned, and any costs incurred (such as stand-in costs) that are otherwise allowable except for funding limitation.

37. **Indirect Costs:** The maximum reimbursement amount allowable for indirect costs is ten percent (10%) of the Contractor's Modified Total Direct Costs (MTDC), excluding in-kind contributions

and nonexpendable equipment. Contractors requesting reimbursement for indirect costs shall retain on file an approved indirect cost rate accepted by all federal awarding agencies or an allocation plan documenting the methodology used to determine the indirect costs. Indirect costs exceeding the maximum ten percent (10%) may be budgeted as in-kind for purposes of meeting matching requirements in Title III and VII programs only. Contractor must receive prior approval from federal awarding agency prior to budgeting the excess indirect costs as in-kind.

38. **Dissolution of Entity:** Contractor shall notify County immediately of any intention to discontinue its existence or bring an action for dissolution.
39. **Performance Standards:** Contractor shall comply with and adhere to the performance accountability standards and general program requirements defined in Attachment A and applicable regulations. Should the Performance Requirements defined in the Agreement between the State of California and the County of Orange be changed, County shall have the right to unilaterally modify this Contract to meet such requirements.
- A. Accepted professional standards. The performance of work and Services pursuant to this Contract by Contractor and its subcontractor's, if any, shall conform to accepted professional standards associated with all Services provided under this Contract. Contractor shall resolve all issues regarding the performance of Contractor and its subcontractor's, if any, under this Contract using good administrative practices and sound judgment. Contractor shall be accountable to County for the proper use of funds provided to Contractor pursuant to this Contract and for the performance of all work and Services pursuant to this Contract.
- B. Performance of Contractor. Contractor agrees to meet the performance standards listed in Attachment D.

Administrator or Contractor may transfer units of Service from one unit of Service to another unit of Service in Attachment "A" as long as the basic goals and objectives of the program are not altered, and prior written agreement is obtained by Contractor from Administrator. Administrator in its sole discretion may increase units of Service in Attachment D as a result of a contingency cost increase. Administrator in its sole discretion may decrease units of service in Attachment D as a result of a contingency cost decrease.

- i. If Administrator determines that Contractor's failure to provide the required levels of Service poses an immediate risk to the health or safety of the older adult clients who should benefit from Services provided by Contractor, and that the most effective method of protecting the interests of the older adults is to obtain the Services described herein from another source, County may terminate this Contract immediately in accordance with Paragraph K hereof and pursue all available legal remedies for breach of this Contract, including, but not limited to, the return by Contractor of all funds paid by County to Contractor that were not expended in accordance with this Contract.
- ii. If Administrator determines that Contractor's failure to provide the required levels of service poses an immediate risk to the health or safety of the older adults who should benefit from services provided by Contractor, and that the most effective

method of protecting the interests of the older adults is to require full performance by Contractor of its duties hereunder, County may seek such injunctive relief against Contractor as is appropriate and pursue all other available legal remedies for breach of this Contract, including, but not limited to, the return by Contractor of all funds paid by County to Contractor that were not expended in accordance with this Contract.

- iii. Administrator may demand, and Contractor shall submit upon demand, a corrective action plan that shall include an analysis of the causes of the problem, specific actions to be taken to correct the problem, and a timetable for each such action. The corrective action plan is to be submitted to Administrator within ten (10) days of the request from County and implemented in the required time frame. If Contractor does not carry out the required corrective action within the designated time frame, County shall have the right, in its sole discretion, to take any, or more than one, of the following actions:
 - a. Terminate this Contract pursuant to Paragraph K hereof;
 - b. Discontinue program support until such time as Contractor complies with the corrective action plan;
 - c. Seek appropriate injunctive relief;
 - d. Collect from Contractor all funds paid by County to Contractor that were not expended in accordance with this Contract;
 - e. Collect from Contractor damages for breach of this Contract;
 - f. Reduce the funding available to or hereunder; or
 - g. Pursue any other available legal or equitable remedy against Contractor.

Within five (5) days of demand therefore, Contractor shall repay to County all funds paid by County to Contractor that were not expended in accordance with this Contract.

- C. Reporting requirements
 - i. Contractor will be required to submit records, statistical information, financial reports, and program information in electronic or paper format as required by the County of Orange OoA.
 - ii. Contractor shall retain all collected data for the periods specified in Paragraph 46 of this Contract. County has the right to review this documentation at any time during normal business hours.
 - iii. County reserves the right to withhold payment or to terminate this Contract for nonconformance with data collection and reporting requirements.
 - iv. Contractor is required to collect and report program data to OoA, including if applicable, properly registering every client receiving services under this Contract, in compliance with the data reporting system required by the California Department of Aging.
 - v. Data shall be collected by Contractor every time a service is delivered to a registered client. Data shall be reported to OoA monthly, or as designated by Administrator.
 - vi. Contractor will also be required to submit to OoA other records, statistical information, financial reports, invoices, and program information in electronic or paper format by the 10th of every month unless otherwise authorized by Administrator.

- vii. If County-provided data collection equipment is provided; Contractor must maintain such equipment in a secure office environment.
- viii. Within 10 days of award of this Contract the Contractor must inform the OoA of the designated primary and one back-up staff member who will be responsible for "a" through "e" below. The Contractor must inform the OoA within 72 hours of any changes to this designation. New designee(s) will comply with systems training as designated by OoA.
 - a. Supervising the collection of, or collecting data from this program;
 - b. Compiling collected data and reconciling it to data collected;
 - c. Recording collected data in a format required by OoA, using an application required by OoA;
 - d. Distributing forms and reports to the responsible person and collecting completed forms; and
 - e. As required, completing all required OoA forms.
- ix. Computer Interface Capability: Contractor's computer must meet the minimum hardware/software requirements specified by the vendor that is contracted with the OoA to provide the required reporting data, if required by Administrator. Contractor must also maintain computer hardware/software that is able to send and receive email and attachments from Administrator.
- x. Failure to comply with any portion of the system requirements as herein described violates the instructions and specifications as required by the County. County reserves the right to withhold payment or to terminate this Contract for nonconformance with data collection and reporting requirements.

40. Payments:

Contractor agrees that any and all funds received under this Contract annually for each respective fiscal year shall be disbursed on or before February 2, 2021, and that any and all funds remaining as of February 2, 2021, which have not been disbursed shall be returned by Contractor to County within thirty (30) days of the expiration or earlier termination of the Contract in accordance with Paragraph K of this Contract. No expense of Contractor will be reimbursed by County if incurred after February 2, 2021.

Upon the effective date of this Contract, County shall make payment to Contractor in accordance with the following payment schedule:

- A. Monthly Payments: County shall make monthly reimbursement payments based on Contractor's invoice so long as the total payments under this Contract do not exceed the Contract maximum obligation.
- B. Invoices: Contractor shall provide monthly invoices by the 10th day following the month being reported. If the 10th falls on a weekend or holiday, the invoice/data report is due the next business day. Invoices shall show the most up to date costs chargeable to the program(s) referenced in this Contract and in accordance with the OC Community Resources Contract Reimbursement Policy for documenting Contractor costs, incorporated herein by reference as Exhibit 5. Failure to provide any of the required documentation will cause County to withhold all or a portion of a request for

reimbursement, or return the entire reimbursement package to Contractor, until such documentation has been received and approved by the County.

- C. **Advance Payment:** Notwithstanding Paragraphs 42.A and 42.B above, upon written request and justification of an immediate need based upon cash forecasting from Contractor, County may advance to Contractor a portion of or all of County's maximum obligation hereunder. The County's Project Manager shall reduce the payment amount of the final invoice by an equal amount of any advance payment to recover any outstanding advance or part(s) thereof.

If Contractor expenditures for any program referenced in this Contract fall below 20% of planned expenditures for any cumulative period commencing from the beginning of the term of this Contract, Contractor may be subject to a reduction in funding. No payments will be authorized if any preceding month's reports or invoices have not been received. Refer to Attachment B, Payment/Compensation for additional information.

41. **Budget Schedule:** Contractor agrees that the expenditures of any and all funds under this Contract will be in accordance with the Budget Schedule, a copy of which is attached hereto as Attachment C, and which by this reference is incorporated herein and made a part hereof as if fully set forth.
42. **Modification of Budget Schedule:** Upon written approval, County shall have the authority to transfer allocated program funds from one category of the overall program Budget to any other category of the overall Budget. No such transfer may be made without the express prior written approval of County. Contractors will be limited to three (3) adjustments per year. Each modification shall be submitted to the Contract Manager no later than 10 days after the end of the first three quarters as necessary. County initiated adjustments do not count towards the three allowed modification each year.
43. **Annual Audit:** Contractor shall arrange for an independent audit to be performed by a Certified Public Accountant, for funds received from County, in accordance with Audit Requirements detailed in Attachment A and which by this reference is incorporated herein and made a part hereof as if fully set forth.

44. Audit Requirements:

- A. Maintenance and retention. Contractor 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 Contractor 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; or
 - ii. For such longer period, if any, as is required by applicable statute, by any other Paragraph or Section of this Contract or by Paragraphs "B" or "C" below, or for such longer period as the State or County deem necessary.

- B. Termination of Contract. If this Contract is completely or partially terminated, the records relating to the work terminated shall be preserved and made available for the same periods as set forth in this Paragraph "A" and "C".
- C. Litigation, claims, etc. In the event of any litigation, claim, negotiation, audit exception, or other action involving the records, all records relative to such action shall be maintained and kept available until three (3) years after every action has been cleared to the satisfaction of County and so stated in writing to Contractor.
- D. Accounting records. Unless otherwise agreed in writing by Administrator, Contractor 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 Contractor and shall be kept in accordance with generally accepted accounting principles and procedures. Said records must contain information pertaining to receipt of funds for the program(s) for which this Contract provides, authorization to expend said funds, obligations, unobligated balances, assets, liabilities, outlays or expenditures, program income, contributions, and third-party revenue. Said accounting records must be supported by source documentation (such as cancelled checks, paid bills, payrolls, time and attendance records, Contract and subcontract award documents, etc.), and adequate source documentation of each transaction shall be maintained relative to the allowability of expenditures under this Contract. If the allowability of expenditures cannot be determined because records or documentation of Contractor 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.
- E. Financial reporting requirements. Grant funds shall be identified separately. The County requires Contractor to concretely identify State, federal and local grant funding in the Statement of Revenues and Expenditures. In addition, the amounts reported on the Schedule of Revenue and Expenditures shall be displayed in accordance with the contract term.
- F. Sub-contract provisions. Contractor shall place in all of its sub-contracts, if any, made pursuant to, and/or utilizing funds provided by, this Contract, provisions requiring the subcontractor: (1) to make available to County, State and federal officials all of its records with respect to the sub-contract at any time during normal business hours for the purpose of auditing, examining or making excerpts of such records and auditing all invoices, materials, payrolls, records of personnel and other data relating to all matters covered by the sub-contract; and (2) to retain books, documents, papers, records and other evidence pertinent to the sub-contract for the period of time specified in this Paragraph "A", "B", and "C" above.
- G. Audit.
 - i. If Contractor expends more than \$750,000 in federal funds during the term of this Contract, Contractor shall arrange for an audit to be performed, within one hundred

- fifty (150) days of the end of Contractor's fiscal year and in accordance with 2 CFR Part 200, Subpart F, "Audit Requirements of States, Local Governments, and Non-Profit Organizations," which is incorporated herein by reference. Furthermore, County retains the authority to require Contractor to submit a similarly prepared audit at Contractor's expense even in instances when Contractor's expenditure is less than \$750,000.
- ii. Contractor shall take the following actions in connection with such audit:
 - a. Ensure that appropriate corrective action is taken to correct instances of noncompliance with federal laws and regulations. Corrective action shall be taken within six months after County receives Contractor's audit report;
 - b. Adjust its own records as necessitated by the audit;
 - c. Permit independent auditors to have access to its records and financial statements as is necessary for County or Contractor to comply with 2 CFR Part 200, Subpart F;
 - d. Submit two copies of its audit reports to County no later than 30 days after completion of the reports;
 - e. Procure audit services in accordance with 2 CFR Part, 215.40 (OMB Circular A-110) procurement standards and provide maximum opportunity for small and minority audit firms;
 - f. Include in Contract(s) with auditor(s) provisions that the auditor(s) will comply with all applicable audit requirements;
 - g. Include in its Contract with independent auditors a clause permitting representatives of County or the State to have access to the work papers of the independent auditors;
 - h. Provide to County, the Bureau of State Audits, and their designated representatives, the right to review and to copy all audit reports and any supporting documentation pertaining to the performance of this Contract, and the option to perform audits and/or additional work as needed;
 - i. Cooperate with and participate in any further audits which may be required by County or the State;
 - j. Ensure that its audit addresses all issues contained in any federal OMB Compliance Supplement that applies to its program;
 - k. Ensure that the audit is performed in accordance with Generally Accepted Government Auditing Standards, 2 CFR 200.514 and 45 CFR 75.514, is performed by an independent auditor, and is organization-wide;
 - iii. Ensure that the audit is all-inclusive, i.e., it includes an opinion (or disclaimer of opinion) of the financial statements; a report on internal control related to the financial statements and major programs; an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts; and the schedule of findings and questioned costs in accordance with 2 CFR 200.515 and 45 CFR 75.515; If total funds awarded under this Contract equal or exceed \$10,000, Contractor shall be subject to examination and audit, including interviews of its staff, by the County and State of California for a period of three (3) years after final payment under this Contract.

- H. Final financial statement. Within thirty (30) days after termination of this Contract, Contractor shall submit to Administrator a final financial statement detailing all program expenditures and all income received during the term of this Contract or include such a final financial statement with Contractor's final invoice and substantiating reports.

45. Non-Discrimination and Compliance Provisions:

- A. State laws.
- i. Contractor shall, unless exempted, ensure compliance with the requirements of Cal. Gov. Code §11135 et seq., and 2 CCR § 11140 et seq., which prohibit recipients of state financial assistance from discriminating against persons based on race, national origin, ethnic group identification, religion, age, sex, sexual orientation, color, or disability. [22 CCR § 98323]
 - ii. Contractor's signature affixed hereon shall constitute a certification, under penalty of perjury under the laws of the State of California, that Contractor has, unless exempted, complied with the nondiscrimination program requirements of Government Code Section 12900 (a-f) and Title 2, California Code of Regulations, Section 8103.
 - iii. Contractor shall include the nondiscrimination and compliance provisions of this Paragraph 47 "A" in all sub-contracts to perform work under this Contract.
- B. Title VI of Civil Rights Act. Contractor hereby agrees that it will comply with Title VI of the Civil Rights Act of 1964 [42 USC 2000d; 45 CFR 80](P.L. 88-352) and all requirements imposed by or pursuant to the Regulation of the Department of Health and Human Services (45 CFR Part 80) issued pursuant to that title, to the end that, in accordance with Title VI of the Act and the Regulation, no person in the United States shall, on the ground of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity for which funds are made available under this Contract. Contractor hereby gives assurance that it will immediately take any measures necessary to effectuate this Contract.
- C. Title VII of Civil Rights Act. Contractor shall comply with Title VII of the Civil Rights Act of 1964 (42 U.S.C. 2000), as amended by the Equal Opportunity Act of March 24, 1972 (Public Law No. 92-261), and with all applicable rules, regulations and orders promulgated pursuant thereto, as now in existence or as hereafter amended.
- D. Disability discrimination. Contractor shall comply with Sections 503 and 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. 794), the Americans with Disabilities Act of 1990 (42 U.S.C. 12101 et seq.), and all requirements imposed by the applicable regulations and guidelines issued pursuant to those statutes, including 45 CFR, Part 84.
- E. Failure to comply. If Contractor fails to comply with the requirements of any Sub-Paragraphs of this Paragraph 47 Administrator may withhold payment to Contractor and/or terminate this Contract in accordance with Paragraph K.

46. **Drug Free Workplace:** Contractor shall execute and abide by the Drug Free Workplace Certification attached hereto as Exhibit 1 and incorporated herein by this reference.
47. **D-U-N-S Number and Related Information:** D-U-N-S Number is a unique, 9-digit identifier issued and maintained by the Dun & Bradstreet (D&B) that verifies the existence of a business entity. The D-U-N-S number is needed to coordinate with the System for Award Management (SAM) that combines Federal procurement systems and the Catalog of Federal Domestic Assistance into one new system. <https://www.SAM.gov>.

The D-U-N-S Number must be provided to County at the County's request and prior to the execution of this Contract. Contractor shall ensure all D-U-N-S information is up to date and the D-U-N-S number status is "active," with no active exclusions prior to execution of this Contract. If County cannot access the Contractor's D-U-N-S information related to this Federal subaward on the Federal Funding Accountability and Transparency Act subaward Reporting system (SAM.GOV) due to errors in the Contractor's data entry for its D-U-N-S number, the Contractor must immediately update the information as required.

The County reserves the right to verify and validate any information prior to contract award and during the entire term of the Contract.

48. **Modification of Program Components and Service Levels:** The Parties hereto agree that those program components and service levels detailed in Attachments A, B, C, and/or D may be modified upon mutual written agreement of the Director and Contractor so long as the total payments under this Contract are not increased and the basic goals and objectives of the program are not altered. Should the Federal Government and/or the State of California modify any program component and/or service level detailed in Attachments A, B, C, and/or D then the County shall have the right to unilaterally modify this Contract to meet such requirements.
- A. County may at any time, by written change order to Contractor, make changes within the general scope of this Contract, including, in the definition of services and tasks to be performed, the manner in which services are performed, the time and place of performance thereof and additional related provisions, and Contract term. Such change orders may be made when necessitated by changes in the Orange County Office on Aging operations or performance, the operations or performance of Contractor, or changes in applicable statutes, regulations or State of California or Federal mandates or directives.

Contractor and County shall make a good faith effort to reach agreement with respect to change orders, which affect the price of services under the Contract. Contractor's protest or failure to agree to the amount of any adjustment to be made as a result of a change order shall be a dispute for which an appeal may be made pursuant to this Contract. Notwithstanding the foregoing, the price of services under this Contract shall not be increased except by written modification of this Contract indicating the new services and price of this Contract if applicable. Until the Parties reach agreement, Contractor shall not be obligated to assume increased performance under the change order beyond the limitation of funds established within this Contract.

- B. Contractor may request changes in the scope of performance or services under this Contract, by submitting a written request to Project Manager describing the request and its impact on the Scope of Services and Budget Schedule. Project Manager will review the request and respond in writing within ten (10) business days. Project Manager's decision whether to approve the request or request Board of Supervisors' approval shall be final. County's Contract Administrator may approve a request that meets all of the following criteria:
- i. It does not materially change the terms of this Contract, and
 - ii. It is supported by adequate consideration to County.

Board of Supervisors' action is necessary to approve a request from Contractor that does not satisfy all of the criteria listed above.

49. **Complaint Resolution Process and Grievance Procedures for Participants:** Contractor shall comply with grievance procedures, as defined by the program's funding stream. Contractor shall advise participants of their right to file complaints and of the procedures for resolution of complaints. Contractor shall follow program's procedures for handling complaints which is available from the County's Project Manager for alleging a violation of regulations, grants or other agreements. Any decision of the County, the State or the Federal government relating to the complaint shall be binding on Contractor.

Contractor shall post the entire Notice of the Grievance Procedure Process in a location that is commonly visible for program participants on its website and at its service location(s).

50. **Sectarian Activities:** Contractor certifies that this Contract does not aid or advance any religious sect, church or creed for a purpose that is sectarian in nature, nor does it help to support or sustain any school, college, university, hospital or other institution controlled by any religious creed, church, or sectarian denomination.
51. **Policies and Procedures:** Contractor shall monitor its program for compliance with the provisions of this Contract. Contractor shall also comply with all applicable parts of County's Policies and Procedures when applicable.
52. **Sweat-free Code of Conduct:** All Contractors contracting for the procurement or laundering of apparel, garments or corresponding accessories, or the procurement of equipment, materials, or supplies, other than procurement related to a public works contract, declare under penalty of perjury that no apparel, garments or corresponding accessories, equipment, or supplies have been furnished to the Contractor from sources that include sweatshop labor, forced labor, convict labor, indentured labor under penal sanction, abusive forms of child labor or exploitation of children in sweatshop labor. The Contractor further declares under penalty of perjury that they adhere to the Sweat-free Code of Conduct as set forth on the California Department of Industrial Relations website located at www.dir.ca.gov, and Public Contract Code Section 6108.

The Contractor agrees to cooperate fully in providing reasonable access to the Contractor's records, documents, agents or employees, or premises if reasonably required by authorized officials of the State or County, the Department of Industrial Relations, or the Department of Justice to determine the Contractor's compliance with the requirements under this paragraph.

53. **S.W.A.G:** The Contractor and its Subcontractor/Vendors shall comply with Governor's Executive Order 2-18-2011, which bans expenditures on promotional and marketing items colloquially known as "S.W.A.G." or "Stuff We All Get."

54. **Corporate Status:** All corporate Contractors shall be registered with the California Secretary of State and shall be in good standing, without suspension by the California Secretary of State, Franchise Tax Board, or Internal Revenue service. The corporate Contractor shall maintain the good status standing with the Secretary of State of California throughout the term of this Contract. Any change in corporate status or suspension shall be reported by Contractor immediately in writing to County's Project Manager. If Contractor fails to maintain good standing or has failed to be in good standing at the time of the effective date of this Contract, County, in addition to all remedies available under the law and this Contract, pursuant to Termination provision of this Contract, terminate this Contract for cause.

Contractor, by signing this Contract, does swear under penalty of perjury that no more than one (1) final unappealable finding of contempt of court by a federal court has been issued against Contractor within the immediately preceding two-year period because of Contractor's failure to comply with an order of a federal court which orders the Contractor to comply with an order of the National Labor Relations Board.

55. **Compliance with Other Laws:**

- A. Laws related to Contract. Contractor and its subcontractors shall administer the program(s) funded by this Contract in accordance with this Contract, and with all applicable local, State and federal laws, regulations, directives, guidelines and/or manuals.
- B. Laws applicable to Contractor's operations. Contractor and its subcontractors shall comply with all federal, State and local laws and regulations pertinent to their operations, including, but not limited to all statutes, ordinances, regulations, directives, guidelines and/or manuals pertaining to wages and hours of employment, occupational safety, fire safety, health and sanitation.
- C. Federal environmental laws. If the amount of compensation Contractor shall receive under this Contract exceeds \$100,000, Contractor and its subcontractors shall comply with all applicable orders or requirements issued under the following laws:
 - i. Clean Air Act as amended (42 U.S.C. 7401)
 - ii. Federal Water Pollution Control Act as amended (33 U.S.C. 1251 et seq.)
 - iii. Environmental Protection Agency Regulations (40 CFR 29, Executive Order 11738).
 - iv. State Contract Act [Cal. Pub. Con. Code §10295 et seq.]
 - v. Unruh Civil Rights Act [Cal. Pub. Con. Code § 2010]
- D. State Energy Plan. Contractor shall comply with all mandatory standards and policies relating to energy efficiency which are contained in the State Energy Plan issued in compliance with the Energy Policy and Conservation Act (Pub. L. 94-163, 89 Stats. 871).

- E. Withholding. Contractor shall promptly forward payroll taxes, insurances and contributions, including State Disability Insurance, Unemployment Insurance, Old Age Survivors Disability Insurance, and federal and State income taxes withheld, to designated governmental agencies as required by law.
- F. Elder abuse reporting. Contractor shall comply with all applicable requirements pertaining to the reporting of elder and dependent adult abuse, including Welfare and Institutions Code Section 15600 et. seq. Before permitting any of its employees, agents, officers, Contractors, subcontractors or volunteers to provide services supported by this Contract, Contractor shall deliver to them, and obtain their signatures on, the forms described in Welfare and Institutions Code Section 15659, describing the responsibility to report elder and dependent adult abuse. Contractor shall retain the originals of all such signed forms.
- G. Debarment
- i. Contractor shall not make any award or permit any award at any time to any party which is debarred or suspended or is otherwise excluded from or ineligible for participation in federal/State assistance programs.
 - ii. Contractor shall timely execute any and all amendments to this Contract or certificates or other required documentation relating to its subcontractors' debarment/suspension status.
- H. State and local environmental and land use laws.
- i. Contractor shall comply with the California Environmental Quality Act (CEQA) and Section 65402 of the Government Code, as may be required by the land use agency of jurisdiction. Contractor further agrees to provide Administrator proof that Contractor has complied with, and maintains compliance with, all zoning regulations and that Contractor has obtained, and is maintaining in full force and effect, all necessary licenses, permits, certifications, and authorizations to operate said programs at each location, or as may otherwise be approved by Administrator.
 - ii. By signing this Contract, Contractor swears under penalty of perjury that Contractor is not:
 - a. in violation of any order or resolution not subject to review promulgated by the State Air Resources Board or an air pollution control district;
 - b. subject to cease and desist order not subject to review issued pursuant to Section 13301 of the Water Code for violation of waste discharge requirements or discharge prohibitions; or
 - c. finally determined to be in violation of provisions of federal law relating to air or water pollution.
- I. Failure to comply. If Contractor fails to comply with the requirements of any Sections of this Paragraph 57, Administrator may withhold payment to Contractor and/or terminate this Contract in accordance with Paragraph K.

56. **Focal Points:** Intentionally left blank.

57. Covenant Against Contingent Fees:

1. The Contractor warrants that no person or selling agency has been employed or retained to solicit this Contract. There has been no agreement to make commission payments in order to obtain this Contract.
2. For breach or violation of this warranty, the County shall have the right to terminate this Contract without liability or at its discretion to deduct from the Contract price or consideration, or otherwise recover, the full amount of such commission, percentage, brokerage, or contingency fee.

THE REMAINDER OF THIS PAGE WAS INTENTIONALLY LEFT BLANK.

SCOPE OF SERVICES
NUTRITION GAP PROGRAM
First District – Viet America Society

Background

The Nutrition Gap Program (hereafter NGP) was approved by the Orange County Board of Supervisors on June 2, 2020 as a supplemental support program for the most vulnerable population impacted by the COVID-19 pandemic. The NGP is designed to address food insecurity challenges caused by COVID-19 for seniors, persons with disabilities and other demographics as identified by the first District.

This NGP contract is expected to be in place from December 31, 2020 thru February 2, 2021, or as determined by the County. Program extension will be determined by the Orange County Board of Supervisors.

Funding

Funding for this NGP contract comes from local County funds. There are no match requirements from the Contractor under this funding source.

Participant Eligibility and Requirements

The following persons are eligible for the Nutrition Gap Program:

1. Persons who are 60 and older.
2. Persons with disabilities, regardless of age.
 - a) *Disability* means, with respect to an individual:
 - i. A physical or mental impairment that substantially limits one or more of the major life activities of such individual;
 - ii. A record of such an impairment; or
 - iii. Being regarded as having such an impairment. [USC §35.108]
 - b) *Individual with a disability* means a person who has a disability. The term individual with a disability does not include an individual who is currently engaging in the illegal use of drugs, when the public entity acts on the basis of such use. [USC §35.104]

3. NGP participants must not currently be receiving food assistance from other state or federal nutrition programs.
4. NGP participants shall self-certify eligibility for the program. Participants deemed ineligible after acceptance to the NGP will immediately be disenrolled.
5. NGP participants must have an address that NGP Contractors can use to deliver food to, as applicable.

Key Responsibilities – Office on Aging (OoA)

1. The Office on Aging shall collaborate with First District to provide overall program administration and reporting.
2. OoA shall provide technical assistance to Contractor as needed.
3. OoA shall communicate all necessary program updates and requirements to the Contractor.

Key Responsibilities – Contractor (Viet America Society)

1. Contractor 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.
2. Contractor 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.
3. Contractor must provide a minimum of 2,500 meals a week to NGP participants.
4. Contractor shall adhere to all applicable Federal, State, and County regulations.
5. All NGP staff and volunteers must adhere to all sanitation, social distancing, and contactless delivery guidelines (if applicable) from the CDC, California Department of Health, and OCHCA.
6. Contractor shall be responsible for all contractual agreements between itself and its subcontractors (call centers, food suppliers, etc.).
7. Contractor shall provide program oversight and guidance to all applicable NGP subcontractors to ensure they meet program requirements.

Attachment A

8. Contractor shall be responsible for cost reimbursement to all participating subcontractors.
9. Contractor shall provide complete and accurate records of number of participants and meals served to OoA for reimbursement.
10. Contractor shall not be eligible for reimbursement on meals that cannot be delivered to participants for any reason.

Data Requirements

1. Contractor must compile the data reported by the Contractor and subcontractor and provide OoA with the following data:
 - Number of meals delivered per delivery day
 - Number of deliveries made per delivery day (i.e. one delivery per participant = 1, even if delivering multiple meals for the same participant)
2. Contractor is required to submit the reports to OoA at a time designated by the County.

PAYMENT/COMPENSATION

1. COMPENSATION:

This is a fixed fee Contract between the County and the Contractor for up to: \$200,000 for the duration of the program (From December 31, 2020 thru February 2, 2021, or as determined by the County) as set forth in Attachment A Scope of Services attached hereto and incorporated herein by reference. The Contractor agrees to accept the specified compensation as set forth in this Contract as full remuneration for performing all services and furnishing all staffing and materials required, for any reasonably unforeseen difficulties which may arise or be encountered in the execution of the services until acceptance, for risks connected with the services, and for performance by the Contractor of all its duties and obligations hereunder. The County shall have no obligation to pay any sum in excess of the total Contract amount specified unless authorized by an amendment in accordance with Paragraphs C and P of the County's General Terms and Conditions.

2. PAYMENT TERMS:

Invoices are to be submitted in arrears to the user agency/department. An invoice for the reimbursement of costs shall be submitted to the address specified below upon the completion of the services/activities and approval of the County Project Manager. Contractor shall reference Contract number on invoice. Payment will be net 30 days after receipt of an invoice in a format acceptable to the County of Orange and verified and approved by OC Community Services and subject to routine processing requirements of the County. The responsibility for providing an acceptable invoice rest with the Contractor.

Billing shall cover services not previously invoiced. The Subrecipient shall reimburse the County of Orange for any monies paid to the Subrecipient for services not provided or when services do not meet the Contract requirements.

Payments made by the County shall not preclude the right of the County from thereafter disputing any items or services involved or billed under this Contract and shall not be construed as acceptance of any part of the services. In the event cost is disputed and/or disallowed, the County will make partial payment to recoup disputed/disallowed monies in the following billing cycle. The Subrecipient will reimburse the County for disputed/disallowed monies identified after February 2, 2021 in one lump sum.

Program Invoice(s):

OC Community Resources
Attention: Accounts Payable
601 N. Ross St., 6th floor
Santa Ana, CA 92701

3. INVOICING INSTRUCTIONS:

Attachment B

The Contractor will provide an invoice on Contractor's letterhead for services rendered. Each invoice will have a number and will include the following information:

The Demand Letter/Invoice must include

- A. Contractor's name and address
- B. Contractor's remittance address (if different from 1 above)
- C. Contractor's Tax ID Number
- D. Name of County Agency Department
- E. County Contract Number
- F. Service date(s) – Month of Service
- G. Delivery Order (DO) / Subordinate Agreement Number
- H. Deliverables / Service description (in accordance with Attachment A)
- I. Contractor's Federal I. D. number
- J. Total

Further instructions regarding invoicing/reimbursements as set forth in Exhibit 5, OC Community Resources Contract Reimbursement Policy, are attached hereto and incorporated herein by reference.

4. MONTHLY OPERATING COSTS

Payments for monthly work completed shall be made as follows:

- A. Contractor shall timely transmit to County all data required pursuant to this Contract. Contractor also shall submit an invoice(s) and such other substantiating reports as County may require, all in a form satisfactory to Project Manager, by the tenth (10th) day of each month, showing the prior month's actual expenditures. If the 10th falls on a weekend or holiday, the invoice/data report is due the next business day. If Contractor receives funds pursuant to this Contract for more than one program or Service Area, each such program or Service Area shall be invoiced separately from all other programs or Service Areas, and separate substantiating reports shall be submitted for each program or Service Area, unless otherwise approved by Project Manager. County shall make monthly payments based on Contractor's data, invoice(s), and substantiating reports, unless otherwise approved by Project Manager.
- B. In cases where errors or Disallowed costs are identified by County, County will return invoice(s) for revision. Contractor must resubmit revised invoice(s) within five (5) business days of notification from County, excluding the close-out invoice.
- C. No payments will be made if any preceding months' data, reports, or invoices are outstanding, unless otherwise approved by the Administrator.

Attachment B

- D. No payments will be made for costs incurred by Contractor which are not "allowable costs" applicable to Contractor under 45 C.F.R. Part 92.22(b).
- E. Whenever Contractor is not in compliance with any provision of this Contract, Project Manager, may withhold payment until such time as Contractor comes into compliance.
- F. Total Monthly Costs may exceed one-twelfth of the Maximum Obligation of County. Upon receipt of sufficient written justification from the Contractor, as determined in the sole discretion of the Project Manager, or her designee, the Project Manager, has the discretion, in any given month, to pay over the monthly one-twelfth of the Maximum Obligation.

5. FULL COMPENSATION

Contractor agrees to accept the specified compensation as set forth in this Contract as full remuneration for performing all services and furnishing all staffing and materials required, for any reasonably unforeseen difficulties which may arise or be encountered in the execution of the services until acceptance, for risks connected with the services, and for performance by the Contractor of all its duties and obligations hereunder.

6. CLOSE-OUT DEADLINES

- A. The close-out invoice is due on the February 15, 2021, without exceptions. In cases of returned invoices due to errors or Disallowed costs, Contractor must resubmit revised invoice(s) within two (2) business days of notification from County.
- B. Request for budget modifications and/or invoice revisions from the Contractor will be restricted to a minimum for the January invoice and will only be allowed at the County's discretion.
- C. Contractor must submit the January invoice estimate by the January 15, 2021. Estimates must be projected based on anticipated actual expenditure.

7. THIRD-PARTY REVENUE

Contractor shall make every reasonable effort to obtain all available reimbursement from third parties (e.g., insurers), for which persons served hereunder may be eligible. All such third-party reimbursements received by Contractor shall be reported to County in the format required by County. The amount of such third-party reimbursements shall be deducted from County's maximum obligation hereunder.

8. INTEREST EARNED

- A. If Contractor earns interest on funds received pursuant to this Contract, that interest shall be identified as income to the program(s) for which this Contract provides and

Attachment B

shall be used and expended only for said program(s). Contractor shall maintain in its files full documentation of such interest earnings and expenditures.

- B. If Contractor is a nonprofit, it shall maintain any advances of funds or contributions received under this Contract in interest-bearing accounts, unless "a" or "b" below apply:
- i. The best reasonably available interest-bearing account would not be expected to earn interest in excess of \$500 per year on the funds deposited pursuant to this Contract combined with other federal cash balances, if any, maintained by Contractor; or
 - ii. The depository would require an average or minimum balance so high that it would not be feasible within the expected cash resources Contractor expects to receive under this Contract.

BUDGET SCHEDULE

Nutrition Gap Program (NGP)

Viet America Society

1. Contractor's Invoice with Fixed Per Diem Costs:

December 31, 2020 thru February 2, 2021

Nutrition Gap Program Cost Reimbursement			
Number of Breakfast Served		\$TBD	\$ -
Number of Lunch Served		\$TBD	\$ -
Number of Dinner Served		\$TBD	\$ -
Incidentals/Delivery Costs		\$TBD	\$ -
Meals Subtotal	0	\$TBD	\$ -
Program Administration			
Program Administration		\$	-
Total Reimbursement		\$	-
Cash Advance Amount			
Cash Advance Amount		\$	-
Remaining Balance			
Remaining Balance		\$	-
Maximum County Obligation			\$200,000

2. The above Cost Categories is an overview of the actual invoice approved by the Office on Aging. Contractor shall be responsible for and maintain the approved *NGP per diem meal costs*. Any deviation from the Office on Aging approved meal costs and budget, may and can delay reimbursements.

Contractor

PERFORMANCE STANDARDS

ATTACHMENT D

CONTRACTOR: Viet America Society	PROGRAM PERIOD:
PROGRAM NAME(S): Nutrition Gap Program (NGP)	December 31, 2020-February 2, 2021
CONTRACT #: MA-012-21010980	DATE: XX/XX/XXXX
PROGRAM SERVICE	
SERVICE UNITS	
Number of meals delivered per delivery day	
Number of deliveries made per delivery day (i.e. one delivery per participant = 1, even if delivering multiple meals for the same participant)	

Signature Page

IN WITNESS WHEREOF, the Parties hereto certify that they have read and understand all the terms and conditions contained herein and have hereby caused this Contract to be executed.

***VIET AMERICA SOCIETY**

By: 

By: 

Name: Thi Ngoc Pham

Name: PETER PHAM

Title: CFO

Title: CEO

Dated: 12-31-20

Dated: 12-31-20

*For Contractors that are corporations, signature requirements are as follows: 1) One signature by the Chairman of the Board, the President or any Vice President; and 2) One signature by the secretary, any Assistant secretary, the Chief Financial Officer or an Assistant Treasurer.

For Contractors that are not corporations, the person who has authority to bind the Contractor to a contract, must sign on one of the lines above.

COUNTY OF ORANGE

A Political Subdivision of the State of California

By: 
6B5945A3D231409...
Dylan Wright, Director
OC Community Resources

Dated: 1/6/2021

DRUG FREE WORKPLACE CERTIFICATION

Viet America Society

Company/Organization Name

The Contractor or grant recipient named above hereby certifies compliance with Government Code 8355 in matters relating to providing a drug-free workplace. The above named Contractor will:

1. Publish a statement notifying employees that unlawful manufacture, distribution, dispensation, possession, or use of a controlled substance is prohibited in the person's or organization's workplace and specifying the actions to be taken against employees for violations of the prohibitions, as required by Government Code Section 8355(a).
2. Establish a Drug Free Awareness Program as required by Government Code Section 8355(b), to inform employees about all of the following:
 - A. The dangers of drug abuse in the workplace,
 - B. The person's or organization's policy of maintaining a drug-free workplace,
 - C. Any available drug counseling, rehabilitation and employee assistance programs, and
 - D. Penalties that may be imposed upon employees for drug abuse violations
3. Provide as required by Government code Section 8355I that every employee who works on the proposed contract or grant:
 - A. Will receive a copy of the company's drug-free policy statement described in paragraph (1) above, and
 - B. Will agree to abide by the terms of the company's statement as a condition of employment in the contract or grant.

CERTIFICATION

I, the official named below, hereby swear that I am duly authorized legally to bind the Contractor or grant recipient to the above described certification.

Official's Name

Date Executed

Orange

Executed in the County of Orange

PETER PHAM

Contractor or Grantee Recipient Signature and Title

CEO 12-31-20

**CERTIFICATION REGARDING
DEBARMENT, SUSPENSION, INELIGIBILITY AND VOLUNTARY EXCLUSION
LOWER TIER COVERED TRANSACTIONS**

This certification is required by the regulations implementing Executive Order 12549, Debarment and suspension, 29 CFR Part 98.510, Participants' responsibilities. The regulations were published as Part VII of the May 26, 1988 Federal Register (pages 19160-19211)

(BEFORE COMPLETING CERTIFICATION, READ INSTRUCTIONS FOR CERTIFICATION)

- (1) The Contractor or grant recipient of Federal assistance funds certifies, by submission of this exhibit document, that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.
- (2) Where the Contractor or grant recipient of Federal assistance funds is unable to certify to any of the statements in this certification, the Contractor or grant recipient shall attach an explanation to this exhibit document.

PETER PHAWI
Name

CEO
Title

[Signature] 12-31-20
Authorized Signature Date

DEBARMENT AND SUSPENSION CERTIFICATION - Instructions for Certification

1. By signing and submitting this exhibit document, the Contractor or grant recipient of Federal assistance funds is providing the certification as set out below.
2. The certification in the clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the Contractor or grant recipient of Federal assistance funds knowingly rendered an erroneous certification in addition to other remedies available to the Federal Government, the Department of Labor (DOL) may pursue available remedies, including suspension and/or debarment.
3. The Contractor recipient of Federal assistance funds shall provide immediate written notice to the County of Orange/Workforce Investment Board to which this certification document is submitted if at any time the Contractor or grant recipient of Federal assistance funds learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
4. The Contractor or grant recipient of Federal assistance funds agrees by submitting this certification document that, should the covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the DOL.
5. The Contractor or grant recipient of Federal assistance funds further agrees by submitting this certification document that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
6. The Contractor or grant recipient in a covered transaction may rely upon a certification of a Contractor or grant recipient in a lower tier covered transaction that it is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. The Contractor or grant recipient may decide the method and frequency by which it determines the eligibility of its principals.
7. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of the Contractor or grant recipient is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
8. Except for transactions authorized under paragraph 5 of these instructions, if the Contractor or grant recipient in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the DOL may pursue available remedies, including suspension and/or debarment.

**CERTIFICATION REGARDING LOBBYING
CERTIFICATION FOR CONTRACTS, GRANTS, LOANS,
AND COOPERATIVE AGREEMENTS**

The undersigned certifies, to the best of his or her knowledge and belief, that:

- (1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
- (2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
- (3) The undersigned shall require that the language of this certification be included in the award documents for all* subawards at all tiers (including subcontracts, subgrants and contracts under grants, loans, and cooperative agreements) and that all* Contractors shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Viet America Society
Grantee/Recipient Organization

PETER PHAM
Name

CEO
Title

[Signature]
Authorized Signature

*Note: In these instances, "All," in the Final Rule is expected to be clarified to show that it applies to covered contract/grant transactions over \$100,000 (per OMB).

INSTRUCTIONS FOR COMPLETION OF SF-LLL DISCLOSURE OF LOBBYING ACTIVITIES

This disclosure form shall be completed by the reporting entity, whether subawardee or prime Federal recipient at the initiation or receipt of a covered Federal action, or a material change to a previous filing, pursuant to title 31 U.S.C. section 1352. The filing of a form is required for each payment or agreement to make payment to any lobbying entity for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with a covered Federal action. Use the SF LLL-A Continuation sheet for additional information if the space on the form is inadequate. Complete all items that apply for both the initial filing and material change report. Refer to the implementing guidance published by the Office of Management and Budget for additional information.

1. Identify the type of covered Federal action for which lobbying is and has been secured to influence the outcome of a covered action.
2. Identify the status of the covered Federal action.
3. Identify the appropriate classification of this report. If this is a follow up report caused by a material change to the information previously reported, enter the year and quarter in which the change occurred. Enter the date of the last previously submitted report by this reporting entity for this covered Federal action.
4. Enter the full name, address, city, state and zip code of the reporting entity. Include congressional district, if known. Check the appropriate classification of the reporting entity that designates if it is, or expects to be a prime or subaward recipient. Identify the tier of the subawardee, e. g. the first subawardee of the prime is the 1st tier. Subawards include but are not limited to subcontracts, subgrants and contract awards under grants.
5. If the organization filing the report, in item 4 checks "Subawardee", then enter the full name, address, city, state, and zip code of the prime Federal recipient. Include congressional district, if known.
6. Enter the name of the Federal agency making the award or loan commitment. Include at least one organizational level below agency name, if known. For example, Department of Transportation, United States Coast Guard.
7. Enter the Federal program name or description for the covered Federal action (item 1). If known, enter the full Catalog of Federal Domestic Assistance (CFDA) number for grants, cooperative agreements, loans and loan commitments.
8. Enter the most appropriate Federal identifying number available for the Federal action identified in item 1 (e. g. Request for Proposal (RFP) number; Invitation for Bid (IFB) number; grant announcement number the contract, grant, or loan award number; the application proposal control number assigned by the Federal agency). Include prefixes, e.g., "RFP DE 90 09."
9. For a covered Federal action where there has been an award or loan commitment by the Federal agency, enter the Federal amount of the award/loan commitment for the primary entity identified in item 4 or 5.
10.
 - (a) Enter the full name, address, city, state and zip code of the lobbying entity engaged by the reporting entity identified in item 4 to influence the covered Federal action.
 - (b) Enter the full names of the individual(s) performing services, and include full address if different from 10 (a). Enter Last Name, First Name, and Middle Initial (MI).
11. Enter the amount of compensation paid or reasonably expected to be paid by the reporting entity (item 4) to the lobbying entity (item 10). Indicate whether the payment has been made (actual) or will be made (planned). Check all boxes that apply. If this is a material change report enter the cumulative amount of payment made or planned to be made.
12. Check the appropriate box(es). Check all boxes that apply. If payment is made through an in kind contribution, specify the nature and value of the in kind payment.
13. Check the appropriate box(es). Check all boxes that apply. If other, specify nature.
14. Provide a specific and detailed description of the services that the lobbyist has performed, or will be expected to perform, and the date(s) of any services rendered. Include all preparatory and related activity, not just time spent in actual contact with Federal officials. Identify the Federal official(s) or employee(s) contacted and the officer(s), employee(s), or Member(s) of Congress that were contacted.
15. Check whether or not a SF LLL A Continuation Sheet(s) is attached.
16. The certifying official shall sign and date the form, print his/her name, title, and telephone number.

Public reporting burden for this collection of information is estimated to average 30 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348 0046) Washington D.C., 20503.

DISCLOSURE OF LOBBYING ACTIVITIES

Complete this form to disclose activities pursuant to 31 U.S.C 1352

1. Type of Federal Actions: a. contract b. grant c. cooperative agreement d. loan e. loan guarantee f. loan insurance	2. Status of Federal Actions: a. bid/offer/application b. initial award c. post-award	3. Report Type: a. initial filing b. material change For material change only: Year: _____ Quarter: _____ Date of last report: _____
4. Name and Address of Reporting Entity Prime Subawardee Tier _____ if known Congressional District, if known:	5. If Reporting Entity in No. 4 is a Subawardee: Enter Name and Address of Prime: Congressional District, if known:	
6. Federal Department / Agency:	7. Federal Program Name/Description	
8. Federal Action Number, if known:	9. Award Amount, if known: \$	
10a. Name and Address of Lobbying Entity (if individual, last name, first name, MI): (attach Continuation Sheets SF-LLL-A, if necessary)	10b. Individual Performing Services (including address if different from No. 10a) (last name, first name, MI):	
11. Amount of Payment (check all that apply): \$ Actual Planned	13. Type of Payment (check all that apply) a. retainer b. one-time free c. commission d. contingent fee e. deferred f. other specify: _____	
12. Form of Payment (check all that apply): a. cash b. in-kind: specify: nature: _____ value: _____	14. Enter Description of Services performed or to be Performed and date(s) of Service, including officer(s), employee(s), or Member(s) contacted, for Payment indicated on item 11:	
15. Continuation sheet(s) SF-LLL-A attached:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
16. Information requested through this form authorized by Title 31 U.S.C. Section 1352. This disclosure of lobbying activities is a material representation of fact upon which reliance was placed by the tier above when this transaction was made or entered into. This disclosure is required pursuant to 31 U.S.C. 1352. This information will be reported to the Congress semiannually and will be available for public inspection. An person who fails to file the required disclosure shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.	Signature: _____ Print Name: PETER PHAM Title: CEO Telephone No: 714-390-5591 Date: 12-31-20	

**DISCLOSURE OF LOBBYING ACTIVITIES
CONTINUATION SHEET**
Approved by OMS - 0348-0046

Reporting Entity: _____

Page _____ of _____



**Subject: OC Community Resources
Contract Reimbursement Policy**

Effective: July 1, 2010
Revised: January 17, 2020

PURPOSE:

This policy contains updated fiscal documentation requirements for contract reimbursement for OC Community Services and OC Housing & Community Development. The procedures provide instructions for submitting reimbursement demand letter or invoice.

REFERENCES:

Executed County Board of Supervisors approved contract
Budget included in contract or presented as an attachment
48 CFR Part 31 Contract Cost Principles and Procedures
24 CFR Parts 85, 570.502, 570.201, 576.21, 576.51 and 576.61: For OC Housing & Community Development Contracts only.
2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)

BACKGROUND:

The executed Board of Supervisors approved contract is the authorization for all aspects of payment, including the maximum amount to be paid, the payee, and the scope of services and work. Payments are made in strict accordance with the contract terms. Allowable costs are identified in referenced Uniform Guidance and Code of Federal Regulations (CFR).

ATTACHMENTS:

Reimbursement Policy Status Form (RPS-1)

POLICY:

Contractor is responsible for the submission of accurate claims. This reimbursement policy is intended to ensure that the Contractor is reimbursed based on the code or codes that correctly describe the services provided. This information is intended to serve only as a general reference resource regarding OC Community Services' and OC Housing & Community Development's reimbursement policy for the services described and is not intended to address every aspect of a reimbursement situation. Accordingly, OC Community Services and OC Housing & Community Development may use reasonable discretion in interpreting and applying this policy to services provided in a particular case. Other factors affecting reimbursement may supplement, modify or, in some cases, supersede this policy. These factors may include, but are not limited to: legislative mandates and County directives. OC Community Services and OC Housing & Community Development may modify this reimbursement policy at any time by publishing a new version of the policy. However, the information presented in this policy is accurate and current as of the date of publication.

Cost incurred by Contractor must be substantiated and incurred during the contract period. Total of all reimbursements cannot exceed the amount of the contract. Cost must be allowable under applicable Code of Federal Regulations (CFR) or Uniform Guidance. All supporting documentation for reimbursement must be submitted with demand letter or invoice. If contract

requires matching contribution, documentation substantiating contribution match must be submitted with demand letter or invoice.

At any time, based on County's business needs and/or Contractor's performance, the County may designate Contractor to submit abbreviated or comprehensive documentation, as identified in the respective sections. Upon designation, Contractor will be notified, in writing via Reimbursement Policy Status Form, of which requirements are in full force. When Contractor is required to submit comprehensive documentation, in addition to the items identified in the Abbreviated Documentation Requirements Section, Contractor must also provide the documentation identified in the Comprehensive Documentation Requirements Section.

PROCEDURES:

Abbreviated Documentation Requirements

Compile and submit:

1. Supporting documentation includes, but is not limited to:
 - a. General ledger/expense transaction report
 - b. Payroll register or labor distribution report
 - c. Payroll allocation plan
 - d. Personnel Documentation
 - e. Benefit plan and calculation of benefit
 - f. Employer-employee contract for non-customary benefits (if applicable)
 - g. Pre-approval documentation for equipment purchases equal to or greater than \$5,000
2. The following is required with the first month's invoice only:
 - a. Cost allocation plan for rent, utilities, etc.
 - b. Indirect rate approved by cognizant agency (if applicable)
3. Summary of leveraged resources (if applicable)
4. Demand letters must contain the following certification (if required by Contract):
"By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31 Sections 3729-3730 and 3801-3812)"
5. Grantee Performance Report (if required by Contract)
6. Supporting documentation shall be on single-sided sheets
7. Please redact employees' Social Security Number from payroll reports
8. Demand letter or invoice, along with supporting documentation shall be submitted to:
OC Community Resources Accounting
601 N. Ross St., 6th Floor
Santa Ana, CA 92701

Comprehensive Documentation Requirements

In addition to abbreviated documentation, compile and submit:

9. Purchase orders, invoices, and receipts
10. Cashed checks
11. Check register
12. Consultant/sub-contractor invoices (with description of services)
13. Travel expense documentation: mileage reimbursement, hotel bill, meal reimbursement

ACTION:

Distribute this policy to all appropriate staff

INQUIRIES: Inquiries may be directed to OCCR Accounts Payable at: OCCRAccountsPayable@occr.ocgov.com



Reimbursement Policy Status Form

Per OC Community Resources Contract Reimbursement Policy, in regards to the Contract # listed herein, Contractor is designated with the Documentation Status of Abbreviated unless Comprehensive is checked below. If the contractor's designation should change to Abbreviated, a new status form shall be approved. All related documentation requirements are in full force, until further notice.

Contractor: Viet America Society

Effective Date: December 31, 2020


Contract #: MA-012-21010980

Documentation Status: Abbreviated Comprehensive

Program Authorization by:

Ericka Danczak

Print Name

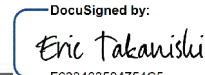
Signed by:  _____
6B5945A3D231409...

Date: 1/6/2021

Auditor Controller Authorization by:

Eric Takanishi

Print Name

Signed by:  _____
F633463594754C5...

Date: 1/6/2021

Two signatures are required to implement the form.

Distribution:

- Contractor
- Auditor Controller
- Contract File
- Program File

Exhibit B



CONTRACT NO. MA-012-21011525

FOR THE PROVISION OF

AMERICAN RESCUE PLAN ACT (ARPA) OF 2021 (H.R. 1319)
NUTRITION GAP PROGRAM SERVICES

BETWEEN

COUNTY OF ORANGE

AND

VIET AMERICA SOCIETY

<u>CFDA#</u>	<u>FAIN#</u>	<u>PROGRAM/SERVICE TITLE</u>	<u>FUNDING AGENCY</u>
Pending	Pending	American Rescue Plan Act (ARPA) (H.R. 1319)	U.S. Department of Treasury

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ATTACHMENTS

- Attachment A - Scope of Services
- Attachment B - Payment/Compensation
- Attachment C - Budget Schedule
- Attachment D – Performance Standards
- Attachment E – Federal Award Identificaiton

EXHIBITS

- Exhibit 1 – Drug Free Workplace Certification
- Exhibit 2 – Debarment and Suspension Certificate
- Exhibit 3 – Certification Regarding Lobbying
- Exhibit 4 – Disclosure Form to Report Lobbying
- Exhibit 5 – OC Community Resources Contract Reimbursement Policy

Contract No. MA-012-21011525
with
Viet America Society
For
American Rescue Plan Act (ARPA) of 2021 (H.R. 1319)
Nutrition Gap Program Services

This Contract No. MA-012-21011525 for American Rescue Plan Act (ARPA) of 2021 (H.R. 1319) Nutrition Gap Program Services (hereinafter referred to as "Contract") is made and entered into as of the date fully executed by and between the County of Orange, a political subdivision of the State of California; hereinafter referred to as "County" and Viet America Society, D-U-N-S No. 130489998, a California non-profit corporation, with a place of business at 17801 Santa Anita Circle, Fountain Valley, CA 92708 (hereinafter referred to as "Subrecipient"), with a County and Subrecipient sometimes referred to as "Party" or collectively as "Parties".

ATTACHMENTS

This Contract is comprised of this document and the following Attachments, which are attached hereto and incorporated by reference into this Contract:

- Attachment A – Scope of Services
- Attachment B – Payment/Compensation
- Attachment C – Budget Schedule
- Attachment D – Performance Standards
- Attachment E – Federal Award Identification
- Exhibit 1 – Drug Free Workplace Certification
- Exhibit 2 – Debarment and Suspension Certificate
- Exhibit 3 – Certification Regarding Lobbying
- Exhibit 4 – Disclosure Form to Report Lobbying
- Exhibit 5 – OC Community Resources Contract Reimbursement Policy

RECITALS

WHEREAS, Subrecipient and County are entering into this Contract for COVID-19 related Nutrition Gap Program Services under a fixed fee Contract; and

WHEREAS, County solicited, under the Resolution of the Board of Supervisors of Orange County, California Authorizing Emergency Contracting Authority dated April 21, 2020, this Contract for County of Orange Nutrition Gap Program Services as set forth herein, and Subrecipient represented that it is qualified to provide ARPA of 2021 (H.R. 1319) Nutrition Gap Program Services to the County as further set forth herein; and

WHEREAS, Subrecipient agrees to provide ARPA of 2021 (H.R. 1319) Nutrition Gap Program Services to the County as further set forth in the Scope of Service, attached hereto as Attachment A; and

WHEREAS, County agrees to pay Subrecipient based on the schedule of fees set forth in Payment/Compensation, attached hereto as Attachment B; and

WHEREAS, Subrecipient agrees to manage allotted funding set forth in the Budget Schedule, attached hereto as Attachment C; and

WHEREAS, Subrecipient agrees to meet the Performance Standards requirements set forth in attached hereto as Attachment D; and

WHEREAS, On April 27, 2021, the County Board of Supervisors allocated \$10 million in ARPA Act of 2021 (H.R. 1319) funding equally between the five supervisorial districts for meal gap programming for seniors, persons with disabilities, and other individuals experiencing food insecurity as a result of the COVID-19 pandemic and has authorized the OC Community Resources Director or his designee to enter into a Nutrition Gap Program Services Contract to carry out certain program services and activities.

NOW, THEREFORE, the Parties mutually agree as follows:

DEFINITIONS

“Administrator” means the Director, Orange County Community Services.

“Allocation” means the process of assigning a cost, or a group of costs, to one or more cost objective(s), in reasonable proportion to the benefit provided or other equitable relationship. The process may entail assigning a cost(s) directly to a final cost objective or through one or more intermediate cost objectives. (2 CFR 200.4 and 45 CFR 75.2)

“County’s Contract Administrator” means the Contract Manager who shall administer this Contract as is necessary or reasonable to comply with County policies.

“Disallowed costs” means those charges determined to be unallowable, in accordance with the applicable Federal statutes, regulations, or the terms and conditions of the Federal award. (2 CFR 200.31 and 200.425 and 45 CFR 75.2)

“DUNS Number:” A unique 9-digit identifier issued and maintained by Dun & Bradstreet (D&B) that verifies the existence of a business entity. The DUNS number is needed to coordinate with the System for Award Management (SAM) that combines federal procurement systems and the Catalog of Federal Domestic Assistance into one new system. <https://www.SAM.gov>.

“Information & Assistance (I&A)” means the function of the Office on Aging that refers older adults to appropriate service and assistance agencies in Orange County.

“Program Income” means revenue generated by the Subrecipient or the SubSubrecipient from contract-supported activities and may include voluntary contributions received from a participant or other party for services received, income from usage or rental fees of real or personal property acquired with grant funds or funds provided under this Agreement, royalties received on patents and copyrights from contract-supported activities, or proceeds from the sale of goods created under this Contract.

“Questioned Costs” means a cost that is questioned by the auditor because of an audit finding which resulted from a violation or possible violation of a statute, regulation, or the terms and conditions of a Federal award, including for funds used to match Federal funds; where the costs, at the time of the audit,

are not supported by adequate documentation; or where the costs incurred appear unreasonable and do not reflect the actions a prudent person would take in the circumstances. (2 CFR 200.84, 200.425 and 45 CFR 75.2).

“Recoverable cost” means the state and federal share of the questioned cost.

“SubSubrecipient” and “subSubrecipient” means any entity that furnishes to Subrecipient services or supplies related to this Contract.

ARTICLES

General Terms and Conditions:

- A. **Governing Law and Venue:** This Contract has been negotiated and executed in the State of California and shall be governed by and construed under the laws of the State of California. In the event of any legal action to enforce or interpret this Contract, the sole and exclusive venue shall be a court of competent jurisdiction located in Orange County, California, and the Parties hereto agree to and do hereby submit to the jurisdiction of such court, notwithstanding Code of Civil Procedure Section 394. Furthermore, the Parties specifically agree to waive any and all rights to request that an action be transferred for adjudication to another county.
- B. **Entire Contract:** This Contract contains the entire Contract between the Parties with respect to the matters herein, and there are no restrictions, promises, warranties or undertakings other than those set forth herein or referred to herein. No exceptions, alternatives, substitutes or revisions are valid or binding on County unless authorized by County in writing. Electronic acceptance of any additional terms, conditions or supplemental Contracts by any County employee or agent, including but not limited to installers of software, shall not be valid or binding on County unless accepted in writing by County's Contract Administrator.
- C. **Amendments:** No alteration or variation of the terms of this Contract shall be valid unless made in writing and signed by the Parties; no oral understanding or agreement not incorporated herein shall be binding on either of the Parties; and no exceptions, alternatives, substitutes or revisions are valid or binding on County unless authorized by County in writing.
- D. **Intentionally left blank**
- E. **Delivery:** Time of delivery of goods or services is of the essence in this Contract. County reserves the right to refuse any goods or services and to cancel all or any part of the goods not conforming to applicable specifications, drawings, samples or descriptions or services that do not conform to the prescribed statement of work. Acceptance of any part of the order for goods shall not bind County to accept future shipments nor deprive it of the right to return goods already accepted at Subrecipient's expense. Over shipments and under shipments of goods shall be only as agreed to in writing by County. Delivery shall not be deemed to be complete until all goods or services have actually been received and accepted in writing by County.
- F. **Acceptance Payment:** Unless otherwise agreed to in writing by County, 1) acceptance shall not be deemed complete unless in writing and until all the goods/services have actually been received, inspected, and tested to the satisfaction of County, and 2) payment shall be made in arrears after satisfactory acceptance.
- G. **Warranty:** Subrecipient expressly warrants that the services covered by this Contract are fit for the particular purpose for which they are intended. Acceptance of this order shall constitute an agreement upon Subrecipient's part to indemnify, defend and hold County and County Indemnitees as identified in Paragraph Z below, harmless from liability, loss, damage and expense, including reasonable counsel fees, incurred or sustained by County by reason of the failure of the services to conform to such warranties, faulty work performance, negligent or unlawful acts, and non-compliance with any applicable state or federal codes, ordinances, orders,

or statutes, including the Occupational Safety and Health Act (OSHA) and the California Industrial Safety Act. Such remedies shall be in addition to any other remedies provided by law.

- H. **Patent/Copyright Materials/Proprietary Infringement:** Unless otherwise expressly provided in this Contract, Subrecipient shall be solely responsible for clearing the right to use any patented or copyrighted materials in the performance of this Contract. Subrecipient warrants that any software as modified through services provided hereunder will not infringe upon or violate any patent, proprietary right, or trade secret right of any third party. Subrecipient agrees that, in accordance with the more specific requirement contained in paragraph "Z" below, it shall indemnify, defend and hold County and County Indemnitees harmless from any and all such claims and be responsible for payment of all costs, damages, penalties and expenses related to or arising from such claim(s), including, costs and expenses but not including attorney's fees.
- I. **Assignment:** The terms, covenants, and conditions contained herein shall apply to and bind the heirs, successors, executors, administrators and assigns of the Parties. Furthermore, neither the performance of this Contract nor any portion thereof may be assigned by Subrecipient without the express written consent of County. Any attempt by Subrecipient to assign the performance or any portion thereof of this Contract without the express written consent of County shall be invalid and shall constitute a breach of this Contract.
- J. **Non-Discrimination:** In the performance of this Contract, Subrecipient agrees that it will comply with the requirements of Section 1735 of the California Labor Code and not engage nor permit any subSubrecipients to engage in discrimination in employment of persons because of the race, religious creed, color, national origin, ancestry, physical disability, mental disability, medical condition, marital status, or sex of such persons. Subrecipient acknowledges that a violation of this provision shall subject Subrecipient to penalties pursuant to Section 1741 of the California Labor Code.
- K. **Termination:** In addition to any other remedies or rights it may have by law, County has the right to immediately terminate this Contract without penalty, cost, expense or liability of any kind for cause or after 30 days' written notice without cause, unless otherwise specified. Cause shall be defined as any material breach of contract, any misrepresentation or fraud on the part of the Subrecipient. Exercise by County of its right to terminate the Contract for cause or without cause shall relieve County of all further obligation, cost, expense or liability of any kind.
1. Termination for cause includes, among other things, the County's termination of the Contract in the event of:
- i. A violation of the law or failure to comply in a timely manner with any condition of this Contract;
 - ii. Inadequate program performance;
 - iii. Failure to comply with reporting requirements;
 - iv. Evidence that Subrecipient is in such an unsatisfactory financial condition, as determined by County, as to endanger performance of this Contract, including the loss of other funding sources;
 - v. Delinquency in payment of taxes or the costs of performance of this Contract in the ordinary course of business;

- vi. Appointment of a trustee, receiver or liquidator for all or a substantial part of Subrecipient's property, or institution of bankruptcy, reorganization, arrangement of liquidation proceedings by or against Subrecipient;
- vii. Service of any writ of attachment, levy of execution, or commencement of garnishment proceedings against Subrecipient's assets or income;
- viii. Bankruptcy proceedings of Subrecipient;
- ix. Finding of debarment or suspension;
- x. Material change in Subrecipient's organizational structure;
- xi. Any breach of Contract,
- xii. Any misrepresentation, or fraud on the part of the Subrecipient;

County may terminate this Contract and be relieved of the payment of any compensation to Subrecipient.

In the event of such termination, County may proceed with the work for which this Contract provides in any manner deemed proper by County. The cost to County of completing the work for which this Contract provides shall be deducted from any sums due Subrecipient under this Contract but Subrecipient shall not be relieved of liability. Notwithstanding the above, Subrecipient shall not be relieved of liability to County for damages sustained by County by virtue of any breach of this Contract by Subrecipient, and County may withhold any payments to Subrecipient until such time as the exact amount of damages due County from Subrecipient is determined.

- 2. Return of funds. Subrecipient agrees that upon expiration or notice of termination of this Contract or dissolution of Subrecipient's entity, Subrecipient shall, immediately upon written demand, return to County all funds from goodies or services for any unperformed portion of the Subrecipient the dissolution of Subrecipient's entity.
 - 3. Cancellation of commitments/termination claim. After receipt of notice of termination, Subrecipient shall cancel outstanding commitments required by this Contract.
 - i. With respect to the above-cancelled commitments, Subrecipient agrees to provide, within ten (10) days of a notice of termination, a plan for settlement of all outstanding liabilities and all claims arising out of such cancellation of commitments. Such plan shall be subject to the approval of Administrator.
 - ii. Subrecipient shall submit a termination claim to Administrator promptly after receipt of a notice of termination, but in no event later than sixty (60) days from the effective date thereof unless an extension, in writing, is granted by Administrator.
- L. **Consent to Breach Not Waiver:** No term or provision of this Contract shall be deemed waived and no breach excused, unless such waiver or consent shall be in writing and signed by the party claimed to have waived or consented. Any consent by any party to, or waiver of, a breach by the other, whether express or implied, shall not constitute consent to, waiver of, or excuse for any other different or subsequent breach.

- M. **Independent Subrecipient:** Subrecipient shall be considered an independent Subrecipient and neither Subrecipient, its employees, nor anyone working under Subrecipient shall be considered

an agent or an employee of County. Neither Subrecipient, its employees nor anyone working under Subrecipient shall qualify for workers' compensation or other fringe benefits of any kind through County. Subrecipient will be responsible for any and all tax consequences of receiving grant funds including, but not limited to, issuance of a Form 1099 by the County

N. Performance Warranty: Subrecipient shall warrant all work under this Contract, taking necessary steps and precautions to perform the work to County's satisfaction. Subrecipient shall be responsible for the professional quality, technical assurance, timely completion and coordination of all documentation and other goods/services furnished by the Subrecipient under this Contract. Subrecipient shall perform all work diligently, carefully, and in a good and workmanlike manner; shall furnish all necessary labor, supervision, machinery, equipment, materials, and supplies, shall at its sole expense obtain and maintain all permits and licenses required by public authorities, including those of County required in its governmental capacity, in connection with performance of the work. If permitted to subcontract, Subrecipient shall be fully responsible for all work performed by subSubrecipients.

O. Insurance Requirements:

Prior to the provision of services under this Contract, the Subrecipient agrees to purchase all required insurance at Subrecipient's expense, including all endorsements required herein, necessary to satisfy the County that the insurance provisions of this Contract have been complied with. Subrecipient agrees to keep such insurance coverage, Certificates of Insurance, and endorsements on deposit with the County during the entire term of this Contract. In addition, all subSubrecipients performing work on behalf of Subrecipient pursuant to this Contract shall obtain insurance subject to the same terms and conditions as set forth herein for Subrecipient.

Subrecipient shall ensure that all subSubrecipients performing work on behalf of Subrecipient pursuant to this Contract shall be covered under Subrecipient's insurance as an Additional Insured or maintain insurance subject to the same terms and conditions as set forth herein for Subrecipient. Subrecipient shall not allow subSubrecipients to work if subSubrecipients have less than the level of coverage required by County from Subrecipient under this Contract. It is the obligation of Subrecipient to provide notice of the insurance requirements to every subSubrecipient and to receive proof of insurance prior to allowing any subSubrecipient to begin work. Such proof of insurance must be maintained by Subrecipient through the entirety of this Contract for inspection by County representative(s) at any reasonable time.

All self-insured retentions (SIRs) shall be clearly stated on the Certificate of Insurance. Any self-insured retention (SIR) in an amount in excess of Fifty Thousand Dollars (\$50,000) shall specifically be approved by the County's Risk Manager, or designee, upon review of Subrecipient's current audited financial report. If Subrecipient's SIR is approved, Subrecipient, in addition to, and without limitation of, any other indemnity provision(s) in this Contract, agrees to all of the following:

- 1) In addition to the duty to indemnify and hold the County harmless against any and all liability, claim, demand or suit resulting from Subrecipient's, its agents, employee's or subSubrecipient's performance of this Contract, Subrecipient shall defend the County at its sole cost and expense with counsel approved by Board of supervisors against same; and

- 2) Subrecipient's duty to defend, as stated above, shall be absolute and irrespective of any duty to indemnify or hold harmless; and
- 3) The provisions of California Civil Code Section 2860 shall apply to any and all actions to which the duty to defend stated above applies, and the Subrecipient's SIR provision shall be interpreted as though the Subrecipient was an insurer and the County was the insured.

If the Subrecipient fails to maintain insurance acceptable to the County for the full term of this Contract, the County may terminate this Contract.

Qualified Insurer

The policy or policies of insurance must be issued by an insurer with a minimum rating of A- (Secure A.M. Best's Rating) and VIII (Financial Size Category as determined by the most current edition of the Best's Key Rating Guide/Property-Casualty/United States or ambest.com). It is preferred, but not mandatory, that the insurer be licensed to do business in the State of California (California Admitted Carrier).

If the insurance carrier does not have an A.M. Best Rating of A-/VIII, the CEO/Office of Risk Management retains the right to approve or reject a carrier after a review of the company's performance and financial ratings.

The policy or policies of insurance maintained by the Subrecipient shall provide the minimum limits and coverage as set forth below:

<u>Coverage</u>	<u>Minimum Limits</u>
Commercial General Liability	\$1,000,000 per occurrence \$2,000,000 aggregate
Automobile Liability including coverage for owned, non-owned and hired vehicles	\$1,000,000 per occurrence
Workers Compensation	Statutory
Employers Liability Insurance	\$1,000,000 per occurrence
Network Security & Privacy Liability	\$1,000,000 per claims-made
Professional Liability	\$1,000,000 per claims-made \$1,000,000 aggregate
Sexual Misconduct	\$1,000,000 per occurrence
Employee Dishonesty	\$100,000 per occurrence

Required Coverage Forms

The Commercial General Liability coverage shall be written on Insurance Services Office (ISO) form CG 00 01, or a substitute form providing liability coverage at least as broad.

The Business Auto Liability coverage shall be written on ISO form CA 00 01, CA 00 05, CA 0012, CA 00 20, or a substitute form providing coverage at least as broad.

Required Endorsements

The Commercial General Liability policy shall contain the following endorsements, which shall accompany the Certificate of Insurance:

- 1) An Additional Insured endorsement using ISO form CG 20 26 04 13 or a form at least as broad naming the ***County of Orange its elected and appointed officials, officers, agents and employees*** as Additional Insureds, or provide blanket coverage, which will state ***AS REQUIRED BY WRITTEN Contract.***
- 2) A primary non-contributing endorsement using ISO form CG 20 01 04 13, or a form at least as broad evidencing that the Subrecipient's insurance is primary and any insurance or self-insurance maintained by the County of Orange shall be excess and non-contributing.

The Network Security and Privacy Liability policy shall contain the following endorsements which shall accompany the Certificate of Insurance:

- 1) An Additional Insured endorsement naming the ***County of Orange, its elected and appointed officials, officers, agents and employees*** as Additional Insureds for its vicarious liability.
- 2) A primary and non-contributing endorsement evidencing that the Subrecipient's insurance is primary and any insurance or self-insurance maintained by the County of Orange shall be excess and non-contributing.

The Workers' Compensation policy shall contain a waiver of subrogation endorsement waiving all rights of subrogation against the ***County of Orange, its elected and appointed officials, officers, agents and employees*** or provide blanket coverage, which will state ***AS REQUIRED BY WRITTEN Contract.***

All insurance policies required by this Contract shall waive all rights of subrogation against the County of Orange, its elected and appointed officials, officers, agents and employees when acting within the scope of their appointment or employment.

The County of Orange shall be the loss payee on the Employee Dishonesty coverage. A Loss Payee endorsement evidencing that the County of Orange is a Loss Payee shall accompany the Certificate of Insurance.

Subrecipient shall notify County in writing within thirty (30) days of any policy cancellation and ten (10) days for non-payment of premium and provide a copy of the cancellation notice to County. Failure to provide written notice of cancellation may constitute a material breach of the Contract, upon which the County may suspend or terminate this Contract.

If Subrecipient's Professional Liability and Network Security & Privacy Liability are "Claims-Made" policy(ies), Subrecipient shall agree to maintain coverage for two (2) years following the completion of the Contract.

The Commercial General Liability policy shall contain a severability of interests clause also known as a "separation of insureds" clause (standard in the ISO CG 0001 policy).

Insurance certificates should be forwarded to the agency/department address listed on the solicitation.

If the Subrecipient fails to provide the insurance certificates and endorsements within seven (7) days of notification by the Contract Administrator, award may be made to the next qualified vendor.

County expressly retains the right to require Subrecipient to increase or decrease insurance of any of the above insurance types throughout the term of this Contract. Any increase or decrease in insurance will be as deemed by County of Orange Risk Manager as appropriate to adequately protect County.

County shall notify Subrecipient in writing of changes in the insurance requirements. If Subrecipient does not deposit copies of acceptable Certificates of Insurance and endorsements with County incorporating such changes within thirty (30) days of receipt of such notice, this Contract may be in breach without further notice to Subrecipient, and County shall be entitled to all legal remedies.

The procuring of such required policy or policies of insurance shall not be construed to limit Subrecipient's liability hereunder nor to fulfill the indemnification provisions and requirements of this Contract, nor act in any way to reduce the policy coverage and limits available from the insurer.

- P. **Changes:** Subrecipient shall make no changes in the work or perform any additional work without the County's specific written approval.
- Q. **Change of Ownership/Name, Litigation Status, Conflicts with County Interest:** Subrecipient agrees that if there is a change or transfer in ownership of Subrecipient's business prior to completion of this Contract, and the County agrees to an assignment of the Contract, the new owners shall be required under terms of sale or other instruments of transfer to assume Subrecipient's duties and obligations contained in this Contract and complete them to the satisfaction of the County.

County reserves the right to immediately terminate the Contract in the event the County determines that the assignee is not qualified or is otherwise unacceptable to the County for the provision of services under the Contract.

In addition, Subrecipient has the duty to notify the County in writing of any change in the Subrecipient's status with respect to name changes that do not require an assignment of the Contract. The Subrecipient is also obligated to notify the County in writing if the Subrecipient becomes a party to any litigation against the County, or a party to litigation that may reasonably affect the Subrecipient's performance under the Contract, as well as any potential conflicts of

interest between Subrecipient and County that may arise prior to or during the period of Contract performance. While Subrecipient will be required to provide this information without prompting from the County any time there is a change in Subrecipient's name, conflict of interest or litigation status, Subrecipient must also provide an update to the County of its status in these areas whenever requested by the County.

The Subrecipient shall exercise reasonable care and diligence to prevent any actions or conditions that could result in a conflict with County interests. In addition to the Subrecipient, this obligation shall apply to the Subrecipient's employees, agents, and subSubrecipients associated with the provision of goods and services provided under this Contract. The Subrecipient's efforts shall include, but not be limited to establishing rules and procedures preventing its employees, agents, and subSubrecipients from providing or offering gifts, entertainment, payments, loans or other considerations which could be deemed to influence or appear to influence County staff or elected officers in the performance of their duties.

- R. **Force Majeure:** Subrecipient shall not be assessed with liquidated damages or unsatisfactory performance penalties during any delay beyond the time named for the performance of this Contract caused by any act of God, war, civil disorder, employment strike or other cause beyond its reasonable control, provided Subrecipient gives written notice of the cause of the delay to County within 36 hours of the start of the delay and Subrecipient avails himself of any available remedies.
- S. **Confidentiality:** Subrecipient agrees to maintain the confidentiality of all County and County-related records and information pursuant to all statutory laws relating to privacy and confidentiality that currently exist or exist at any time during the term of this Contract. All such records and information shall be considered confidential and kept confidential by Subrecipient and Subrecipient's staff, agents and employees.
- A. **Compliance with Laws:** Subrecipient represents and warrants that services to be provided under this Contract shall fully comply, at Subrecipient's expense, with all standards, laws, statutes, restrictions, ordinances, requirements, and regulations (collectively "laws"), including, but not limited to those issued by County in its governmental capacity and all other laws applicable to the services at the time services are provided to and accepted by County. Subrecipient acknowledges that County is relying on Subrecipient to ensure such compliance, and pursuant to the requirements of paragraph "Z" below, Subrecipient agrees that it shall defend, indemnify and hold County and County Indemnitees harmless from all liability, damages, costs and expenses arising from or related to a violation of such laws. Subrecipient also agrees to comply with federal regulations promulgated to implement the American Rescue Plan Act as well as cooperate with the County's efforts to comply with the American Rescue Plan Act and regulations promulgated to implement the American Rescue Plan Act including the retention of records and expenditures and any audit requirements.
- B. **Intentionally left blank**
- C. **Severability:** If any term, covenant, condition or provision of this Contract is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remainder of the provisions hereof shall remain in full force and effect and shall in no way be affected, impaired or invalidated thereby.

- D. **Attorney Fees:** In any action or proceeding to enforce or interpret any provision of this Contract, each party shall bear their own attorney's fees, costs and expenses.
- E. **Interpretation:** This Contract has been negotiated at arm's length and between persons sophisticated and knowledgeable in the matters dealt with in this Contract. In addition, each party had been represented by experienced and knowledgeable independent legal counsel of their own choosing or has knowingly declined to seek such counsel despite being encouraged and given the opportunity to do so. Each party further acknowledges that they have not been influenced to any extent whatsoever in executing this Contract by any other party hereto or by any person representing them, or both. Accordingly, any rule or law (including California Civil Code Section 1654) or legal decision that would require interpretation of any ambiguities in this Contract against the party that has drafted it is not applicable and is waived. The provisions of this Contract shall be interpreted in a reasonable manner to affect the purpose of the Parties and this Contract.
- F. **Employee Eligibility Verification:** The Subrecipient warrants that it fully complies with all Federal and State statutes and regulations regarding the employment of aliens and others and that all its employees performing work under this Contract meet the citizenship or alien status requirement set forth in Federal statutes and regulations. The Subrecipient shall obtain, from all employees performing work hereunder, all verification and other documentation of employment eligibility status required by Federal or State statutes and regulations including, but not limited to, the Immigration Reform and Control Act of 1986, 8 U.S.C. §1324 et seq., as they currently exist and as they may be hereafter amended. The Subrecipient shall retain all such documentation for all covered employees for the period prescribed by the law. The Subrecipient shall indemnify, defend with counsel approved in writing by County, and hold harmless, the County, and its County Indemnitees, its agents, officers, and employees from employer sanctions and any other liability which may be assessed against the Subrecipient or the County or County Indemnitees, any combination of the three in connection with any alleged violation of any Federal or State statutes or regulations pertaining to the eligibility for employment of any persons performing work under this Contract.
- G. **Indemnification:** Subrecipient agrees to indemnify, defend with counsel approved in writing by County, and hold County, its elected and appointed officials, officers, employees, agents and those special districts and agencies which County's Board of Supervisors acts as the governing Board ("County Indemnitees") harmless from any claims, demands or liability of any kind or nature, including but not limited to personal injury or property damage, arising from or related to the services, products or other performance provided by Subrecipient, its agents, employees, affiliates or subSubrecipients, pursuant to this Contract. If judgment is entered against Subrecipient and County by a court of competent jurisdiction because of the concurrent active negligence of County or County Indemnitees, Subrecipient and County agree that liability will be apportioned as determined by the court. Neither party shall request a jury apportionment.
- H. **Audits/Inspections:** Subrecipient agrees to provide access to the County's Auditor-Controller or the Auditor-Controller's authorized representative (including auditors from a private auditing firm hired by the County) during normal working hours to all books, accounts, records, reports, files, financial records, supporting documentation, including payroll and accounts payable/receivable records, and other papers or property of Subrecipient for the purpose of auditing or inspecting any aspect of performance under this Contract. The inspection and/or audit will be confined to those matters connected with the performance of the Contract

including, but not limited to, the costs of administering the Contract. The County will provide reasonable notice of such an audit or inspection.

The County reserves the right to audit and verify the Subrecipient's records before final payment is made, such records being provided by Subrecipient to the County at the County's request.

Subrecipient agrees to maintain such records for possible audit for a minimum of three (3) years after final payment, unless a longer period of records retention is stipulated under this Contract or by law. Subrecipient agrees to allow interviews of any employees or others who might reasonably have information related to such records. Further, Subrecipient agrees to include a similar right to the County to audit records and interview staff of any subSubrecipient related to performance of this Contract.

Should the Subrecipient cease to exist as a legal entity, the Subrecipient's records pertaining to this Contract shall be forwarded to the County's Project Manager.

- I. **Contingency of Funds:** Subrecipient acknowledges that funding or portions of funding for this Contract may be contingent upon State or Federal budget approval; receipt of funds from, and/or obligation of funds by, the State of California or Federal government to County; and inclusion of sufficient funding for the services hereunder in the budget approved by County's Board of Supervisors for each fiscal year covered by this Contract. If such approval, funding or appropriations are not forthcoming, or are otherwise limited, County may terminate upon ten (10) days written notice or modify this Contract without penalty.

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Additional Terms and Conditions:

1. **Scope of Contract:** This Contract specifies the contractual terms and conditions by which the County will procure ARPA Act of 2021 (H.R. 1319) Nutrition Gap Program Services from Subrecipient as further detailed in the Scope of Work, identified and incorporated herein by this reference as Attachment A. County shall be responsible for setting the eligibility requirements and the eligible expenses for this COVID-19 related program.
2. **Term of Contract:** This Contract shall commence on May 3, 2021, and continue through November 30, 2021, unless funding is exhausted and/or otherwise terminated by the County.
3. **Renewal:** This Contract may be renewed by mutual written agreement of both Parties for one (1) additional one (1) year term. The County does not have to give reason if it elects not to renew. Renewal periods may be subject to approval by the County of Orange Board of Supervisors. The costs for any renewal periods shall be substantially similar to the initial term of the Contract and continue to be reasonable and necessary for all renewals. In connection with a possible renewal, the County shall have the right to consider Subrecipient's actual expenditures, the units of service, the current cost policy standards, and changes in program requirements, and Subrecipient shall, upon the County's request, promptly provide to the County all documentation related to such items.
4. **Headings:** The various headings and numbers herein, the grouping of provisions of this Contract into separate clauses and paragraphs, and the organization hereof are for the purpose of convenience only and shall not limit or otherwise affect the meaning hereof.
5. **Maximum Obligation:** The total Maximum Obligation of County to the Subrecipient for the cost of services provided in accordance with this Contract is \$999,996,000 (nine hundred ninety-nine thousand nine hundred ninety-six dollars), derived from the American Rescue Plan Act funds, with individual Maximum Obligation budgets for each Fiscal Year as further detailed in the Budget Schedule, identified and incorporated herein by this reference as Attachment C. Such funds are to be used solely for COVID-19 related food insecurity services to eligible COUNTY residents in accordance with Attachment A – Scope of Work.
6. **Amendments – Changes/Extra Work:** The Subrecipient shall make no changes to this Contract without the County's written consent. In the event that there are new or unforeseen requirements, the County has the discretion with the Subrecipient's concurrence, to make changes at any time without changing the scope or price of the Contract.

If County-initiated changes or changes in laws or government regulations affect price, the Subrecipient's ability to deliver services, or the project schedule, the Subrecipient will give County written notice no later than ten (10) days from the date the law or regulation went into effect or the date the change was proposed and Subrecipient was notified of the change. Such changes shall be agreed to in writing and incorporated into a Contract amendment. Said amendment shall be issued by the County-assigned Contract Administrator, shall require the mutual consent of all Parties, and may be subject to approval by the County Board of supervisors. Nothing herein shall prohibit the Subrecipient from proceeding with the work as originally set forth or as previously amended in this Contract.

7. **Breach of Contract:** The failure of the Subrecipient to comply with any of the provisions, covenants or conditions of this Contract shall be a material breach of this Contract. In such event the County may, and in addition to any other remedies available at law, in equity, or otherwise specified in this Contract:
- a) Terminate the Contract immediately, pursuant to Paragraph K herein;
 - b) Afford the Subrecipient written notice of the breach and ten (10) calendar days or such shorter time that may be specified in this Contract within which to cure the breach;
 - c) Discontinue payment to the Subrecipient for and during the period in which the Subrecipient is in breach; and
 - d) Offset against any monies billed by the Subrecipient but yet unpaid by the County those monies disallowed pursuant to the above.
8. **Conditions Affecting Work:** The Subrecipient shall be responsible for taking all steps reasonably necessary, to ascertain the nature and location of the work to be performed under this Contract; and to know the general conditions which can affect the work or the cost thereof. Any failure by the Subrecipient to do so will not relieve Subrecipient from responsibility for successfully performing the work without additional cost to the County. The County assumes no responsibility for any understanding or representations concerning the nature, location(s) or general conditions made by any of its officers or agents prior to the execution of this Contract, unless such understanding or representations by the County are expressly stated in the Contract.
9. **Conflict of Interest – Subrecipient’s Personnel:** 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. This obligation shall apply to the Subrecipient; the Subrecipient’s employees, agents, and subSubrecipients associated with accomplishing work and services hereunder. The Subrecipient’s efforts shall include, but not be limited to establishing precautions to prevent its employees, agents, and subSubrecipients from providing or offering gifts, entertainment, payments, loans or other considerations which could be deemed to influence or appear to influence County staff or elected officers from acting in the best interests of the County.
- The Subrecipient shall not use moneys provided under this Contract to pay or reimburse any staff person of Subrecipient or any consultant to Subrecipient, if such staff person or consultant is a member of the Board of Directors, or other official governing body, of Subrecipient. Subrecipient shall further be subject to the full texts of local, State and federal conflict of interest statutes applicable to this Contract.
10. **Conflict of Interest – County Personnel:** The County of Orange Board of Supervisors policy prohibits its employees from engaging in activities involving a conflict of interest. The Subrecipient shall not, during the period of this Contract, employ any County employee for any purpose.
11. **Service Contract – Follow-On Work:** No person, firm, subsidiary or subSubrecipient of a firm that has been awarded a consulting services contract or a contract which includes a consulting component may be awarded a Contract for the performance of services, the purchase of goods or supplies, or the provision of any other related action which arises from or can reasonably be

deemed an end-product of work performed under the initial consulting to consulting-related Contract.

12. **Project Manager, County:** The County shall appoint a Project Manager to act as liaison between the County and the Subrecipient during the term of this Contract. The County's Project Manager shall coordinate the activities of the County staff assigned to work with the Subrecipient.
13. **Licenses:** At its own expense, Subrecipient and its subSubrecipients, if any, shall, at all time during the term of this Contract, maintain in full force and effect such licenses or permits as may be required by the State of California or any other government entity. Subrecipient and his subSubrecipients, if any, shall strictly adhere to, and obey, all governmental rules and regulations now in effect or as subsequently enacted or modified, as promulgated by any local, State, or Federal governmental entity.

14. Disputes – Contract:

- A. The Parties shall deal in good faith and attempt to resolve potential disputes informally. If the dispute concerning a question of fact arising under the terms of this Contract is not disposed of in a reasonable period of time by the Subrecipient's Project Manager and the County's Project Manager, such matter shall be brought to the attention of the Contract Administrator by way of the following process:
 1. The Subrecipient shall submit to the agency/department assigned Contract Administrator a written demand for a final decision regarding the disposition of any dispute between the Parties arising under, related to, or involving this Contract, unless the County, on its own initiative, has already rendered such a final decision.
 2. The Subrecipient's written demand shall be fully supported by factual information, and, if such demand involves a cost adjustment to the Contract, the Subrecipient shall include with the demand a written statement signed by a senior official indicating that the demand is made in good faith, that the supporting data are accurate and complete, and that the amount requested accurately reflects the Contract adjustment for which the Subrecipient believes the County is liable.
- B. Pending the final resolution of any dispute arising under, related to, or involving this Contract, the Subrecipient agrees to diligently proceed with the performance of this Contract, including the delivery of goods and/or provision of services. The Subrecipient's failure to diligently proceed shall be considered a material breach of this Contract.

Any final decision of the County shall be expressly identified as such, shall be in writing, and shall be signed by the Director. If the County fails to render a decision within 90 days after receipt of the Subrecipient's demand, it shall be deemed a final decision adverse to the Subrecipient's contentions. Nothing in this section shall be construed as affecting the County's right to terminate the Contract for cause or termination for convenience as stated in Paragraph K herein.

15. **EDD Independent Subrecipient Reporting Requirements:** Effective January 1, 2001, the County of Orange is required to file in accordance with subdivision (a) of Section 6041A of the Internal Revenue Code for services received from a "service provider" to whom the County pays

\$600 or more or with whom the County enters into a contract for \$600 or more within a single calendar year. The purpose of this reporting requirement is to increase child support collection by helping to locate parents who are delinquent in their child support obligations.

The term “service provider” is defined in California Unemployment Insurance Code Section 1088.8, Subparagraph B.2 as “an individual who is not an employee of the service recipient for California purposes and who received compensation or executes a contract for services performed for that service recipient within or without the State.” The term is further defined by the California Employment Development Department to refer specifically to independent Subrecipients. An independent Subrecipient is defined as “an individual who is not an employee of the ... government entity for California purposes and who receives compensation or executes a contract for services performed for that ... government entity either in or outside of California.”

The reporting requirement does not apply to corporations, general partnerships, limited liability partnerships, and limited liability companies.

Additional information on this reporting requirement can be found at the California Employment Development Department web site located at http://www.edd.ca.gov/Employer_Services.htm.

16. **Errors and Omissions:** All reports, files and other documents prepared and submitted by Subrecipient shall be complete and shall be carefully checked by the professional(s) identified by Subrecipient as Project Manager and key personnel attached hereto, prior to submission to the County. Subrecipient agrees that County review is discretionary and Subrecipient shall not assume that the County will discover errors and/or omissions. If the County discovers any errors or omissions prior to approving Subrecipient’s reports, files and other written documents, the reports, files or documents will be returned to Subrecipient for correction. Should the County or others discover errors or omissions in the reports, files or other written documents submitted by the Subrecipient after County approval thereof, County approval of Subrecipient’s reports, files or documents shall not be used as a defense by Subrecipient in any action between the County and Subrecipient, and the reports, files or documents will be returned to Subrecipient for correction.
17. **Non-Supplantation of Funds:** Subrecipient shall not supplant any Federal, State, or County funds intended for the purposes of this Contract with any funds made available under this Contract. Subrecipient shall not claim reimbursement from County for, or apply sums received from County with respect to, that portion of its obligations which have been paid by another source of revenue. Subrecipient agrees that it shall not use funds received pursuant to this Contract, either directly or indirectly, as a contribution or compensation for the purposes of obtaining Federal, State, or County funds under any Federal, State, or County program without prior written approval from the County.
18. **Satisfactory Work:** Services rendered hereunder are to be performed to the written satisfaction of County. County’s staff will interpret all reports and determine the quality, acceptability and progress of the services rendered.
19. **Access and Records:** County, the State of California and the United States Government and/or their representatives, shall be provided access, for purposes of monitoring, auditing, and examining, to Subrecipient’s activities, books, documents and papers (including computer records and emails) and to records of Subrecipient’s subSubrecipients, consultants, contracted

employees, bookkeepers, accountants, employees and participants related to this Contract. Subrecipient shall insert this condition in each Contract between Subrecipient and a subSubrecipient that is pursuant to this Contract shall require the subSubrecipient to agree to this condition. Such departments or representatives shall have the right to make excerpts, transcripts and photocopies of such records and to schedule on site monitoring at their discretion. Monitoring activities also may include, but are not limited to, questioning employees and participants and entering any premises or onto any site in which any of the services or activities funded hereunder are conducted or in which any of the records of Subrecipient are kept. Subrecipient shall make available its books, documents, papers, financial records, etc., within three (3) days after receipt of written demand by Director which shall be deemed received upon date of sending. In the event Subrecipient does not make the above referenced documents available within the County of Orange, California, Subrecipient agrees to pay all necessary and reasonable expenses incurred by County, or County's designee, in conducting any audit at the location where said records and books of account are maintained.

20. **Signature in Counterparts:** The Parties agree that separate copies of this Contract and/or electronic signatures and handwritten signatures may be signed by each of the Parties, and this Contract will have the same force and effect as if the Original had been signed by all the Parties.
21. **Reports/Meetings:** The Subrecipient shall develop reports and any other relevant documents necessary to complete the services and requirements as set forth in Attachment A. The County's Project Manager and the Subrecipient's Project Manager will meet on reasonable notice to discuss the Subrecipient's performance and progress under this contract. If requested, the Subrecipient's Project Manager and other project personnel shall attend all meetings. The Subrecipient shall provide such information that is requested by the County for the purpose of monitoring progress under this contract.
22. **Subcontracting:** No performance of this Contract or any portion thereof may be subcontracted by the Subrecipient without advance written consent of the County. Any attempt by the Subrecipient to subcontract any performance of this Contract without the advance written consent of the County shall be invalid and shall constitute a breach of this Contract.

In the event that the Subrecipient is authorized by the County to subcontract, this Contract shall take precedence over the terms of the Contract between Subrecipient and subSubrecipient and shall incorporate by reference the terms of this Contract. The Subrecipient shall select a subSubrecipient in accordance to Federal and/or State procurement standards. The County shall look to the Subrecipient for performance and indemnification and not deal directly with any subSubrecipient. All work performed by a subSubrecipient must meet the approval of the County of Orange. Additional Subcontract expectations identified in Attachment A.

23. **Equal Employment Opportunity:** The Subrecipient shall comply with U.S. Executive Order 11246 entitled, "Equal Employment Opportunity" as amended by Executive Order 11375 and as supplemented in Department of Labor regulations (41 CFR, Part 60) and applicable State of California regulations as may now exist or be amended in the future. The Subrecipient shall not discriminate against any employee or applicant for employment on the basis of race, color, national origin, ancestry, religion, sex, marital status, political affiliation or physical or mental condition.

Regarding persons with disabilities, the Subrecipient will not discriminate against any employee or applicant for employment because of physical or mental disability in regard to any position for which the employee or applicant for employment is qualified. The Subrecipient agrees to provide equal opportunity to disabled persons in employment or in advancement in employment or otherwise treat qualified disabled individuals without discrimination based upon their physical or mental disabilities in all employment practices such as the following: employment, upgrading, promotions, transfers, recruitments, advertising, layoffs, terminations, rate of pay or other forms of compensation, and selection for training, including apprenticeship. The Subrecipient agrees to comply with the provisions of Sections 503 and 504 of the Rehabilitation Act of 1973, as amended, pertaining to prohibition of discrimination against qualified disabled persons in all programs and/or activities as detailed in regulations signed by the Secretary of the Department of Health and Human Services effective June 3, 1977, and found in the Federal Register, Volume 42, No. 68 dated May 4, 1977, as may now exist or be amended in the future.

Regarding persons with disabilities, Subrecipient agrees to comply with applicable provisions of Title 1 of the Americans with Disabilities Act enacted in 1990 as may now exist or be amended in the future.

24. **Gratuities:** The Subrecipient warrants that no gratuities, in the form of entertainment, gifts or otherwise, were offered or given by the Subrecipient or any agent or representative of the Subrecipient to any officer or employee of the County with a view toward securing the Contract or securing favorable treatment with respect to any determinations concerning the performance of the Contract. For breach or violation of this warranty, the County shall have the right to terminate the Contract, either in whole or in part, and any loss or damage sustained by the County in procuring on the open market any goods or services which the Subrecipient agreed to supply shall be borne and paid for by the Subrecipient. The rights and remedies of the County provided in the clause shall not be exclusive and are in addition to any other rights and remedies provided by law or under the Contract.
25. **News/Information Release:** The Subrecipient agrees that it will not issue any news releases in connection with either the award of this Contract or any subsequent amendment of or effort under this Contract without first obtaining review and written approval of said news releases from the County through the County's Project Manager.
26. **Notices:** Any and all notices, requests, demands and other communications contemplated, called for, permitted, or required to be given hereunder shall be in writing, except through the course of the Parties routine exchange of information and cooperation during the terms of the work and services. Any written communications shall be deemed to have been duly given upon actual in-person delivery, if delivery is by direct hand, or upon delivery on the actual day of receipt or no greater than four calendar days after being mailed by US certified or registered mail, return receipt requested, postage prepaid, whichever occurs first. The date of mailing shall count as the first day. All communications shall be addressed to the appropriate party at the address stated herein or such other address as the Parties hereto may designate by written notice from time to time in the manner aforesaid.

For County:

OC Community Resources
Community Investment Division

County of Orange
OC Community Resources

OC Community Resources
Contract Development and Management

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Viet America Society
Contract No. MA-012-21011525

Project Manager
1300 S. Grand Ave. Bldg. B
Santa Ana, CA 92705-4407

Contract Administrator
601 N. Ross St., 6th Floor
Santa Ana, CA 92701

For Subrecipient:

Viet America Society
Attn: Project Manager
17801 Santa Anita Circle
Fountain Valley, CA 92708

27. **Ownership of Documents:** The County has permanent ownership of all directly connected and derivative materials produced under this Contract by the Subrecipient. All documents, reports and other incidental or derivative work or materials furnished hereunder shall become and remains the sole property of the County and may be used by the County as it may require without additional cost to the County. None of the documents, reports and other incidental or derivative work or furnished materials shall be used by the Subrecipient without the express written consent of the County.
28. **Precedence:** The Contract documents consist of this Contract and its exhibits and attachments. In the event of a conflict between or among the Contract documents, the order of precedence shall be the provisions of the main body of this Contract, i.e., those provisions set forth in the recitals and articles of this Contract, and then the exhibits and attachments.
29. **Termination – Orderly:** After receipt of a termination notice from the County of Orange, the Subrecipient may submit to the County a termination claim, if applicable. Such claim shall be submitted promptly, but in no event later than 60 days from the effective date of the termination, unless one or more extensions in writing are granted by the County upon written request of the Subrecipient. Upon termination County agrees to pay the Subrecipient for all services performed prior to termination which meet the requirements of the Contract, provided, however, that such compensation combined with previously paid compensation shall not exceed the total compensation set forth in the Contract. Upon termination or other expiration of this Contract, each party shall promptly return to the other party all papers, materials, and other properties of the other held by each for purposes of performance of the Contract.
30. **Default – Re-Procurement Costs:** In case of Contract breach by Subrecipient, resulting in termination by the County, the County may procure the goods and/or Services from other sources. If the cost for those goods and/or services is higher than under the terms of the existing Contract, Subrecipient will be responsible for paying the County the difference between the Contract cost and the price paid, and the County may deduct this cost from any unpaid balance due the Subrecipient. The price paid by the County shall be the prevailing market price at the time such purchase is made. This is in addition to any other remedies available under this Contract and under law.

31. County Branding Requirements:

Publicity, Literature, Advertisement and Social Media

- A. County owns all rights to the name, logos, and symbols of County. The use and/or reproduction of County's name, logos, or symbols for any purpose, including commercial advertisement, promotional purposes, announcements, displays, or press releases, without County's prior written consent is expressly prohibited.
- B. Subrecipient may develop and publish information related to this Contract where all of the following conditions are satisfied:
 - 1. Project Manager provides its written approval of the content and publication of the information at least 5 days prior to Subrecipient publishing the information, unless a different timeframe for approval is agreed upon by the Project Manager;
 - 2. Unless directed otherwise by Project Manager, the information will include a statement that the program, wholly or in part, is funded through County, State and Federal government funds from the ARPA of 2021 (H.R. 1319);
 - 3. All project publicity shall include the following statement: "This project is funded through a grant from the ARPA of 2021 (H.R. 1319), as allocated by the Orange County Board of Supervisors and administered by the Community Investment Division." Additional instructions identified in Attachment A.
 - 4. The information does not give the appearance that the County, its officers, employees, or agencies endorse:
 - a. any commercial product or service; and,
 - b. any product or service provided by Subrecipient, unless approved in writing by Project Manager; and,
 - 5. If Subrecipient uses social media (such as Facebook, Twitter, YouTube or other publicly available social media sites) to publish information related to this Contract, Subrecipient shall develop social media policies and procedures and have them available to the Project Manager. Subrecipient shall comply with County Social Media Use Policy and Procedures as they pertain to any social media developed in support of the services described within this Contract. The policy is available on the Internet at <http://www.ocgov.com/gov/ceo/cio/govpolicies>.

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Program Specific Terms and Conditions:

32. **Debarment:** Subrecipient shall execute and abide by the Debarment & Suspension Certification, attached hereto as Exhibit 2 and incorporated herein by this reference, and by so doing declares that it is not debarred or suspended or otherwise excluded from or ineligible for participation in Federal/State assistance programs in accordance with 29 C.F.R. Part 98.

33. Lobbying Certification:

- A. Subrecipient shall execute and abide by the terms of the “Certification Regarding Lobbying,” which is attached hereto as Exhibit 3 and incorporated herein by this reference. Subrecipient shall complete and immediately forward to the County’s Project Manager the “Disclosure Form to Report Lobbying,” a copy of which is attached hereto as Exhibit 4 and incorporated herein by this reference, if Subrecipient, or any person, firm or corporation acting on Subrecipient’s behalf, engaged or engages in lobbying any federal office, employee, elected official or agency with respect to this Contract or funds to be received by Subrecipient pursuant to this Contract.
- B. Subrecipient agrees that the funds provided herein shall not be used to promote, directly or indirectly, any political party, political candidate or political activity, except as permitted by law.
- C. Subrecipient shall be in compliance with the Byrd Anti-Lobbying Amendment (31 U.S.C. 1352 and 29 CFR Part 93).

34. **Fraud:** Subrecipient shall immediately report to the Project Manager, in writing, all suspected, alleged, or known instances and facts concerning possible fraud, abuse or criminal activity by either Subrecipient or its SubSubrecipient(s) under this Contract. Subrecipient shall inform staff and the general public of how to report fraud, waste or abuse through appropriate postings of incident reporting notice. The County’s Anti-Fraud Program can be accessed through: <http://ocgov.com/gov/risk/programs/antifraud>.

Subrecipient shall maintain records, documents, or other evidence of fraud and abuse until otherwise notified by County.

35. **Fiscal Appropriations:** This Contract is subject to and contingent upon available local, state, and/or federal funds and applicable budgetary appropriations being approved by the County of Orange Board of Supervisors for each fiscal year during the term of this Contract. If such appropriations are not approved, the Contract will be terminated, without penalty to the County.

36. Fiscal Accountability:

- A. Subrecipient shall establish and maintain a sound financial management system, based upon generally accepted accounting principles. Subrecipient’s system shall provide fiscal control and accounting procedures that will include the following:
 - 1. Information pertaining to sub-grant and Contract awards, obligations, unobligated balances, assets, expenditures, and income;
 - 2. Effective internal controls to safeguard assets and assure their proper use;

3. A comparison of actual expenditures with budgeted amounts for each sub grant and Contract;
 4. Source documentation to support accounting records; and
 5. Proper charging of costs and cost allocation.
- B. Subrecipient's Records. Subrecipient's records shall be sufficient to:
1. Permit preparation of required reports;
 2. Permit tracking of funds to a level of expenditure adequate to establish that funds have not been used in violation of the applicable restrictions on the use of such funds; and;
 3. Permit the tracking of program income, or profits earned, and any costs incurred (such as stand-in costs) that are otherwise allowable except for funding limitation.
37. **Indirect Costs:** The maximum reimbursement amount allowable for indirect costs is ten percent (10%) of the Subrecipient's Modified Total Direct Costs (MTDC), excluding in-kind contributions and nonexpendable equipment. Subrecipients requesting reimbursement for indirect costs shall retain on file an approved indirect cost rate accepted by all federal awarding agencies or an allocation plan documenting the methodology used to determine the indirect costs. Indirect costs exceeding the maximum ten percent (10%) may be budgeted as in-kind for purposes of meeting matching requirements in Title III and VII programs only. Subrecipient must receive prior approval from federal awarding agency prior to budgeting the excess indirect costs as in-kind.
38. **Dissolution of Entity:** Subrecipient shall notify County immediately of any intention to discontinue its existence or bring an action for dissolution.
39. **Performance Standards:** Subrecipient shall comply with and adhere to the performance accountability standards and general program requirements defined in Attachment A and applicable regulations. Should the Performance Requirements defined in the Agreement between the State of California and the County of Orange be changed, County shall have the right to unilaterally modify this Contract to meet such requirements.
- A. Accepted professional standards. The performance of work and Services pursuant to this Contract by Subrecipient and its subSubrecipient's, if any, shall conform to accepted professional standards associated with all Services provided under this Contract. Subrecipient shall resolve all issues regarding the performance of Subrecipient and its subSubrecipient's, if any, under this Contract using good administrative practices and sound judgment. Subrecipient shall be accountable to County for the proper use of funds provided to Subrecipient pursuant to this Contract and for the performance of all work and Services pursuant to this Contract.

- B. Performance of Subrecipient. Subrecipient agrees to meet the performance standards listed in Attachment D.

Administrator or Subrecipient may transfer units of Service from one unit of Service to another unit of Service in Attachment "A" as long as the basic goals and objectives of the program are not altered, and prior written agreement is obtained by Subrecipient from Administrator. Administrator in its sole discretion may increase units of Service in Attachment D as a result of a contingency cost increase. Administrator in its sole discretion may decrease units of service in Attachment D as a result of a contingency cost decrease.

- i. If Administrator determines that Subrecipient's failure to provide the required levels of Service poses an immediate risk to the health or safety of the older adult clients who should benefit from Services provided by Subrecipient, and that the most effective method of protecting the interests of the older adults is to obtain the Services described herein from another source, County may terminate this Contract immediately in accordance with Paragraph K hereof and pursue all available legal remedies for breach of this Contract, including, but not limited to, the return by Subrecipient of all funds paid by County to Subrecipient that were not expended in accordance with this Contract.
- ii. If Administrator determines that Subrecipient's failure to provide the required levels of service poses an immediate risk to the health or safety of the older adults who should benefit from services provided by Subrecipient, and that the most effective method of protecting the interests of the older adults is to require full performance by Subrecipient of its duties hereunder, County may seek such injunctive relief against Subrecipient as is appropriate and pursue all other available legal remedies for breach of this Contract, including, but not limited to, the return by Subrecipient of all funds paid by County to Subrecipient that were not expended in accordance with this Contract.
- iii. Administrator may demand, and Subrecipient shall submit upon demand, a corrective action plan that shall include an analysis of the causes of the problem, specific actions to be taken to correct the problem, and a timetable for each such action. The corrective action plan is to be submitted to Administrator within ten (10) days of the request from County and implemented in the required time frame. If Subrecipient does not carry out the required corrective action within the designated time frame, County shall have the right, in its sole discretion, to take any, or more than one, of the following actions:
 - a. Terminate this Contract pursuant to Paragraph K hereof;
 - b. Discontinue program support until such time as Subrecipient complies with the corrective action plan;
 - c. Seek appropriate injunctive relief;
 - d. Collect from Subrecipient all funds paid by County to Subrecipient that were not expended in accordance with this Contract;
 - e. Collect from Subrecipient damages for breach of this Contract;
 - f. Reduce the funding available to or hereunder; or
 - g. Pursue any other available legal or equitable remedy against Subrecipient.

Within five (5) days of demand therefore, Subrecipient shall repay to County all funds paid by County to Subrecipient that were not expended in accordance with this Contract.

C. Reporting requirements

- i. Subrecipient will be required to submit records, statistical information, financial reports, and program information in electronic or paper format as required by the County of Orange OoA.
- ii. Subrecipient shall retain all collected data for the periods specified in Paragraph 46 of this Contract. County has the right to review this documentation at any time during normal business hours.
- iii. County reserves the right to withhold payment or to terminate this Contract for nonconformance with data collection and reporting requirements.
- iv. Subrecipient is required to collect and report program data to OoA, including if applicable, properly registering every client receiving services under this Contract, in compliance with the data reporting system required by the California Department of Aging.
- v. Data shall be collected by Subrecipient every time a service is delivered to a registered client. Data shall be reported to OoA monthly, or as designated by Administrator.
- vi. Subrecipient will also be required to submit to OoA other records, statistical information, financial reports, invoices, and program information in electronic or paper format by the 10th of every month unless otherwise authorized by Administrator.
- vii. If County-provided data collection equipment is provided; Subrecipient must maintain such equipment in a secure office environment.
- viii. Within 10 days of award of this Contract the Subrecipient must inform the OoA of the designated primary and one back-up staff member who will be responsible for “a” through “e” below. The Subrecipient must inform the OoA within 72 hours of any changes to this designation. New designee(s) will comply with systems training as designated by OoA.
 - a. Supervising the collection of, or collecting data from this program;
 - b. Compiling collected data and reconciling it to data collected;
 - c. Recording collected data in a format required by OoA, using an application required by OoA;
 - d. Distributing forms and reports to the responsible person and collecting completed forms; and
 - e. As required, completing all required OoA forms.
- ix. Computer Interface Capability: Subrecipient’s computer must meet the minimum hardware/software requirements specified by the vendor that is contracted with the OoA to provide the required reporting data, if required by Administrator. Subrecipient must also maintain computer hardware/software that is able to send and receive email and attachments from Administrator.
- x. Failure to comply with any portion of the system requirements as herein described violates the instructions and specifications as required by the County. County

reserves the right to withhold payment or to terminate this Contract for nonconformance with data collection and reporting requirements.

40. **Payments:**

Subrecipient agrees that any and all funds received under this Contract annually for each respective fiscal year shall be disbursed on or before November 30, 2021, and that any and all funds remaining as of November 30, 2021, which have not been disbursed shall be returned by Subrecipient to County within thirty (30) days of the expiration or earlier termination of the Contract in accordance with Paragraph K of this Contract. No expense of Subrecipient will be reimbursed by County if incurred after November 30, 2021.

Upon the effective date of this Contract, County shall make payment to Subrecipient in accordance with the following payment schedule:

- A. **Monthly Payments:** The County shall process a one time cash advance of \$166,666 (one hundred and sixty six thousand, six hundred and sixty six dollars) to the Subrecipient upon execution of contract. Following, the County shall make (5) monthly flat rate payments in the amount of \$166,666 (one hundred and sixty six thousand, six hundred and sixty six dollars). Contract will not exceed the Contract maximum obligation.
- B. **Invoices:** Subrecipient shall provide monthly invoices by the 10th day following the month being reported. If the 10th falls on a weekend or holiday, the invoice/data report is due the next business day. Invoices shall show the most up to date costs chargeable to the program(s) referenced in this Contract and in accordance with the OC Community Resources Contract Reimbursement Policy for documenting Subrecipient costs, incorporated herein by reference as Exhibit 5. Failure to provide any of the required documentation will cause County to withhold all or a portion of a request for reimbursement, or return the entire reimbursement package to Subrecipient, until such documentation has been received and approved by the County.
- C. **Advance Payment:** The County shall process a one time cash advance of \$166,666 (one hundred and sixty six thousand, six hundred and sixty six dollars) to the Subrecipient upon execution of contract.
- D. Subrecipient shall not use funds under this Contract for any of the following purposes:
 - a. Entertainment expenses;
 - b. Influencing or attempting to influence public officials;
 - c. Partisan or nonpartisan political activity;
 - d. To further the election or defeat of any candidate for public office; or,
 - e. To provide voters or prospective voters with transportation to the polls or similar assistance in connection with any election or in any voter registration activity.

41. **Budget Schedule:** Subrecipient agrees that the expenditures of any and all funds under this Contract will be in accordance with the Budget Schedule, a copy of which is attached hereto as Attachment C, and which by this reference is incorporated herein and made a part hereof as if fully set forth.

42. **Modification of Budget Schedule:** Upon written approval, County shall have the authority to transfer allocated program funds from one category of the overall program Budget to any other category of the overall Budget. No such transfer may be made without the express prior written approval of County. Subrecipients will be limited to three (3) adjustments per year. Each modification shall be submitted to the Contract Manager no later than 10 days after the end of the first three quarters as necessary. County initiated adjustments do not count towards the three allowed modification each year.

43. **Annual Audit:** Subrecipient shall arrange for an independent audit to be performed by a Certified Public Accountant, for funds received from County, in accordance with Audit Requirements detailed in Attachment A and which by this reference is incorporated herein and made a part hereof as if fully set forth.

44. Audit Requirements:

- 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; or
 - ii. For such longer period, if any, as is required by applicable statute, by any other Paragraph or Section of this Contract or by Paragraphs "B" or "C" below, or for such longer period as the State or County deem necessary.
- B. Termination of Contract. If this Contract is completely or partially terminated, the records relating to the work terminated shall be preserved and made available for the same periods as set forth in this Paragraph "A" and "C".
- C. Litigation, claims, etc. In the event of any litigation, claim, negotiation, audit exception, or other action involving the records, all records relative to such action shall be maintained and kept available until three (3) years after every action has been cleared to the satisfaction of County and so stated in writing to Subrecipient.
- D. Accounting records. 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. Said records must contain information pertaining to receipt of funds for the program(s) for which this Contract provides, authorization to expend said funds, obligations, unobligated balances, assets, liabilities, outlays or expenditures, program income, contributions, and third-party revenue. Said accounting records must be

supported by source documentation (such as cancelled checks, paid bills, payrolls, time and attendance records, Contract and subcontract award documents, etc.), and adequate source documentation of each transaction shall be maintained relative to the allowability of expenditures under this Contract. 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.

- E. Financial reporting requirements. Grant funds shall be identified separately. The County requires Subrecipient to concretely identify State, federal and local grant funding in the Statement of Revenues and Expenditures. In addition, the amounts reported on the Schedule of Revenue and Expenditures shall be displayed in accordance with the contract term.
- F. Sub-contract provisions. Subrecipient shall place in all of its sub-contracts, if any, made pursuant to, and/or utilizing funds provided by, this Contract, provisions requiring the subSubrecipient: (1) to make available to County, State and federal officials all of its records with respect to the sub-contract at any time during normal business hours for the purpose of auditing, examining or making excerpts of such records and auditing all invoices, materials, payrolls, records of personnel and other data relating to all matters covered by the sub-contract; and (2) to retain books, documents, papers, records and other evidence pertinent to the sub-contract for the period of time specified in this Paragraph “A”, “B”, and “C” above.
- G. Audit.
 - i. 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 2 CFR Part 200, Subpart F, “Audit Requirements of States, Local Governments, and Non-Profit Organizations,” which is incorporated herein by reference. Furthermore, County retains the authority to require Subrecipient to submit a similarly prepared audit at Subrecipient’s expense even in instances when Subrecipient’s expenditure is less than \$750,000.
 - ii. Subrecipient shall take the following actions in connection with such audit:
 - a. Ensure that appropriate corrective action is taken to correct instances of noncompliance with federal laws and regulations. Corrective action shall be taken within six months after County receives Subrecipient’s audit report;
 - b. Adjust its own records as necessitated by the audit;
 - c. Permit independent auditors to have access to its records and financial statements as is necessary for County or Subrecipient to comply with 2 CFR Part 200, Subpart F;
 - d. Submit two copies of its audit reports to County no later than 30 days after completion of the reports;

- e. Procure audit services in accordance with 2 CFR Part, 215.40 (OMB Circular A-110) procurement standards and provide maximum opportunity for small and minority audit firms;
 - f. Include in Contract(s) with auditor(s) provisions that the auditor(s) will comply with all applicable audit requirements;
 - g. Include in its Contract with independent auditors a clause permitting representatives of County or the State to have access to the work papers of the independent auditors;
 - h. Provide to County, the Bureau of State Audits, and their designated representatives, the right to review and to copy all audit reports and any supporting documentation pertaining to the performance of this Contract, and the option to perform audits and/or additional work as needed;
 - i. Cooperate with and participate in any further audits which may be required by County or the State;
 - j. Ensure that its audit addresses all issues contained in any federal OMB Compliance Supplement that applies to its program;
 - k. Ensure that the audit is performed in accordance with Generally Accepted Government Auditing Standards, 2 CFR 200.514 and 45 CFR 75.514, is performed by an independent auditor, and is organization-wide;
 - iii. Ensure that the audit is all-inclusive, i.e., it includes an opinion (or disclaimer of opinion) of the financial statements; a report on internal control related to the financial statements and major programs; an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts; and the schedule of findings and questioned costs in accordance with 2 CFR 200.515 and 45 CFR 75.515; If total funds awarded under this Contract equal or exceed \$10,000, Subrecipient shall be subject to examination and audit, including interviews of its staff, by the County and State of California for a period of three (3) years after final payment under this Contract.
- H. Final financial statement. Within thirty (30) days after termination of this Contract, Subrecipient shall submit to Administrator a final financial statement detailing all program expenditures and all income received during the term of this Contract or include such a final financial statement with Subrecipient's final invoice and substantiating reports.

45. Non-Discrimination and Compliance Provisions:

- A. State laws.
 - i. Subrecipient shall, unless exempted, ensure compliance with the requirements of Cal. Gov. Code §11135 et seq., and 2 CCR § 11140 et seq., which prohibit recipients of state financial assistance from discriminating against persons based on race, national origin, ethnic group identification, religion, age, sex, sexual orientation, color, or disability. [22 CCR § 98323]
 - ii. Subrecipient's signature affixed hereon shall constitute a certification, under penalty of perjury under the laws of the State of California, that Subrecipient has, unless

exempted, complied with the nondiscrimination program requirements of Government Code Section 12900 (a-f) and Title 2, California Code of Regulations, Section 8103.

iii. Subrecipient shall include the nondiscrimination and compliance provisions of this Paragraph 47 “A” in all sub-contracts to perform work under this Contract.

- B. Title VI of Civil Rights Act. Subrecipient hereby agrees that it will comply with Title VI of the Civil Rights Act of 1964 [42 USC 2000d; 45 CFR 80](P.L. 88-352) and all requirements imposed by or pursuant to the Regulation of the Department of Health and Human Services (45 CFR Part 80) issued pursuant to that title, to the end that, in accordance with Title VI of the Act and the Regulation, no person in the United States shall, on the ground of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity for which funds are made available under this Contract. Subrecipient hereby gives assurance that it will immediately take any measures necessary to effectuate this Contract.
- C. Title VII of Civil Rights Act. Subrecipient shall comply with Title VII of the Civil Rights Act of 1964 (42 U.S.C. 2000), as amended by the Equal Opportunity Act of March 24, 1972 (Public Law No. 92-261), and with all applicable rules, regulations and orders promulgated pursuant thereto, as now in existence or as hereafter amended.
- D. Disability discrimination. Subrecipient shall comply with Sections 503 and 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. 794), the Americans with Disabilities Act of 1990 (42 U.S.C. 12101 et seq.), and all requirements imposed by the applicable regulations and guidelines issued pursuant to those statutes, including 45 CFR, Part 84.
- E. Failure to comply. If Subrecipient fails to comply with the requirements of any Sub-Paragraphs of this Paragraph 47 Administrator may withhold payment to Subrecipient and/or terminate this Contract in accordance with Paragraph K.
46. **Drug Free Workplace:** Subrecipient shall execute and abide by the Drug Free Workplace Certification attached hereto as Exhibit 1 and incorporated herein by this reference.
47. **D-U-N-S Number and Related Information:** D-U-N-S Number is a unique, 9-digit identifier issued and maintained by the Dun & Bradstreet (D&B) that verifies the existence of a business entity. The D-U-N-S number is needed to coordinate with the System for Award Management (SAM) that combines Federal procurement systems and the Catalog of Federal Domestic Assistance into one new system. <https://www.SAM.gov>.

The D-U-N-S Number must be provided to County at the County’s request and prior to the execution of this Contract. Subrecipient shall ensure all D-U-N-S information is up to date and the D-U-N-S number status is “active,” with no active exclusions prior to execution of this Contract. If County cannot access the Subrecipient’s D-U-N-S information related to this Federal subaward on the Federal Funding Accountability and Transparency Act subaward Reporting

system (www.SAM.gov) due to errors in the Subrecipient's data entry for its D-U-N-S number, the Subrecipient must immediately update the information as required.

Subrecipient shall register its organization/D-U-N-S Number at <https://www.SAM.gov> and ensure all D-U-N-S information is up to date and the D-U-N-S number status is "active," and in good standings prior to execution of this Contract.

The County reserves the right to verify and validate any information prior to contract award and during the entire term of the Contract.

48. Modification of Program Components and Service Levels: The Parties hereto agree that those program components and service levels detailed in Attachments A, B, C, and/or D may be modified upon mutual written agreement of the Director and Subrecipient so long as the total payments under this Contract are not increased and the basic goals and objectives of the program are not altered. Should the Federal Government and/or the State of California modify any program component and/or service level detailed in Attachments A, B, C, and/or D then the County shall have the right to unilaterally modify this Contract to meet such requirements.

A. County may at any time, by written change order to Subrecipient, make changes within the general scope of this Contract, including, in the definition of services and tasks to be performed, the manner in which services are performed, the time and place of performance thereof and additional related provisions, and Contract term. Such change orders may be made when necessitated by changes in the Orange County Office on Aging operations or performance, the operations or performance of Subrecipient, or changes in applicable statutes, regulations or State of California or Federal mandates or directives.

Subrecipient and County shall make a good faith effort to reach agreement with respect to change orders, which affect the price of services under the Contract. Subrecipient's protest or failure to agree to the amount of any adjustment to be made as a result of a change order shall be a dispute for which an appeal may be made pursuant to this Contract. Notwithstanding the foregoing, the price of services under this Contract shall not be increased except by written modification of this Contract indicating the new services and price of this Contract if applicable. Until the Parties reach agreement, Subrecipient shall not be obligated to assume increased performance under the change order beyond the limitation of funds established within this Contract.

B. Subrecipient may request changes in the scope of performance or services under this Contract, by submitting a written request to Project Manager describing the request and its impact on the Scope of Services and Budget Schedule. Project Manager will review the request and respond in writing within ten (10) business days. Project Manager's decision whether to approve the request or request Board of Supervisors' approval shall be final. County's Contract Administrator may approve a request that meets all of the following criteria:

- i. It does not materially change the terms of this Contract, and
- ii. It is supported by adequate consideration to County.

Board of Supervisors' action is necessary to approve a request from Subrecipient that does not satisfy all of the criteria listed above.

49. **Complaint Resolution Process and Grievance Procedures for Participants:** Subrecipient shall comply with grievance procedures, as defined by the program's funding stream. Subrecipient shall advise participants of their right to file complaints and of the procedures for resolution of complaints. Subrecipient shall follow program's procedures for handling complaints which is available from the County's Project Manager for alleging a violation of regulations, grants or other agreements. Any decision of the County, the State or the Federal government relating to the complaint shall be binding on Subrecipient.

Subrecipient shall post the entire Notice of the Grievance Procedure Process in a location that is commonly visible for program participants on its website and at its service location(s).

50. **Sectarian Activities:** Subrecipient certifies that this Contract does not aid or advance any religious sect, church or creed for a purpose that is sectarian in nature, nor does it help to support or sustain any school, college, university, hospital or other institution controlled by any religious creed, church, or sectarian denomination.
51. **Policies and Procedures:** Subrecipient shall monitor its program for compliance with the provisions of this Contract. Subrecipient shall also comply with all applicable parts of County's Policies and Procedures when applicable.
52. **Sweat-free Code of Conduct:** All Subrecipients contracting for the procurement or laundering of apparel, garments or corresponding accessories, or the procurement of equipment, materials, or supplies, other than procurement related to a public works contract, declare under penalty of perjury that no apparel, garments or corresponding accessories, equipment, or supplies have been furnished to the Subrecipient from sources that include sweatshop labor, forced labor, convict labor, indentured labor under penal sanction, abusive forms of child labor or exploitation of children in sweatshop labor. The Subrecipient further declares under penalty of perjury that they adhere to the Sweat-free Code of Conduct as set forth on the California Department of Industrial Relations website located at www.dir.ca.gov, and Public Contract Code Section 6108.

The Subrecipient agrees to cooperate fully in providing reasonable access to the Subrecipient's records, documents, agents or employees, or premises if reasonably required by authorized officials of the State or County, the Department of Industrial Relations, or the Department of Justice to determine the Subrecipient's compliance with the requirements under this paragraph.

53. **S.W.A.G:** The Subrecipient and its SubSubrecipient/Vendors shall comply with Governor's Executive Order 2-18-2011, which bans expenditures on promotional and marketing items colloquially known as "S.W.A.G." or "Stuff We All Get."
54. **Corporate Status:** All corporate Subrecipients shall be registered with the California Secretary of State and shall be in good standing, without suspension by the California Secretary of State, Franchise Tax Board, or Internal Revenue service. The corporate Subrecipient shall maintain the good status standing with the Secretary of State of California throughout the term of this Contract. Any change in corporate status or suspension shall be reported by Subrecipient immediately in writing to County's Project Manager. If Subrecipient fails to maintain good standing or has failed to be in good standing at the time of the effective date of this Contract, County, in addition to all remedies available under the law and this Contract, pursuant to Termination provision of this Contract, terminate this Contract for cause.

Subrecipient, by signing this Contract, does swear under penalty of perjury that no more than one (1) final unappealable finding of contempt of court by a federal court has been issued against Subrecipient within the immediately preceding two-year period because of Subrecipient's failure to comply with an order of a federal court which orders the Subrecipient to comply with an order of the National Labor Relations Board.

55. Compliance with Other Laws:

- A. Laws related to Contract. Subrecipient and its subSubrecipients shall administer the program(s) funded by this Contract in accordance with this Contract, and with all applicable local, State and federal laws, regulations, directives, guidelines and/or manuals.
- B. Laws applicable to Subrecipient's operations. Subrecipient and its subSubrecipients shall comply with all federal, State and local laws and regulations pertinent to their operations, including, but not limited to all statutes, ordinances, regulations, directives, guidelines and/or manuals pertaining to wages and hours of employment, occupational safety, fire safety, health and sanitation.
- C. Federal environmental laws. If the amount of compensation Subrecipient shall receive under this Contract exceeds \$100,000, Subrecipient and its subSubrecipients shall comply with all applicable orders or requirements issued under the following laws:
 - i. Clean Air Act as amended (42 U.S.C. 7401)
 - ii. Federal Water Pollution Control Act as amended (33 U.S.C. 1251 et seq.)
 - iii. Environmental Protection Agency Regulations (40 CFR 29, Executive Order 11738).
 - iv. State Contract Act [Cal. Pub. Con. Code §10295 et seq.]
 - v. Unruh Civil Rights Act [Cal. Pub. Con. Code § 2010]
- D. State Energy Plan. Subrecipient shall comply with all mandatory standards and policies relating to energy efficiency which are contained in the State Energy Plan issued in compliance with the Energy Policy and Conservation Act (Pub. L. 94-163, 89 Stats. 871).
- E. Withholding. Subrecipient shall promptly forward payroll taxes, insurances and contributions, including State Disability Insurance, Unemployment Insurance, Old Age Survivors Disability Insurance, and federal and State income taxes withheld, to designated governmental agencies as required by law.
- F. Elder abuse reporting. Subrecipient shall comply with all applicable requirements pertaining to the reporting of elder and dependent adult abuse, including Welfare and Institutions Code Section 15600 et. seq. Before permitting any of its employees, agents, officers, Subrecipients, subSubrecipients or volunteers to provide services supported by this Contract, Subrecipient shall deliver to them, and obtain their signatures on, the forms described in Welfare and Institutions Code Section 15659, describing the responsibility to report elder and dependent adult abuse. Subrecipient shall retain the originals of all such signed forms.
- G. Debarment.

- i. Subrecipient shall not make any award or permit any award at any time to any party which is debarred or suspended or is otherwise excluded from or ineligible for participation in federal/State assistance programs.
- ii. Subrecipient shall timely execute any and all amendments to this Contract or certificates or other required documentation relating to its subSubrecipients' debarment/suspension status.

H. State and local environmental and land use laws.

- i. Subrecipient shall comply with the California Environmental Quality Act (CEQA) and Section 65402 of the Government Code, as may be required by the land use agency of jurisdiction. Subrecipient further agrees to provide Administrator proof that Subrecipient has complied with, and maintains compliance with, all zoning regulations and that Subrecipient has obtained, and is maintaining in full force and effect, all necessary licenses, permits, certifications, and authorizations to operate said programs at each location, or as may otherwise be approved by Administrator.
- ii. By signing this Contract, Subrecipient swears under penalty of perjury that Subrecipient is not:
 - a. in violation of any order or resolution not subject to review promulgated by the State Air Resources Board or an air pollution control district;
 - b. subject to cease and desist order not subject to review issued pursuant to Section 13301 of the Water Code for violation of waste discharge requirements or discharge prohibitions; or
 - c. finally determined to be in violation of provisions of federal law relating to air or water pollution.

- I. Failure to comply. If Subrecipient fails to comply with the requirements of any Sections of this Paragraph 57, Administrator may withhold payment to Subrecipient and/or terminate this Contract in accordance with Paragraph K.

56. Focal Points: Intentionally left blank.

57. Covenant Against Contingent Fees:

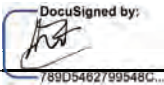
- 1. The Subrecipient warrants that no person or selling agency has been employed or retained to solicit this Contract. There has been no agreement to make commission payments in order to obtain this Contract.
- 2. For breach or violation of this warranty, the County shall have the right to terminate this Contract without liability or at its discretion to deduct from the Contract price or consideration, or otherwise recover, the full amount of such commission, percentage, brokerage, or contingency fee.

THE REMAINDER OF THIS PAGE WAS INTENTIONALLY LEFT BLANK

Signature Page

IN WITNESS WHEREOF, the Parties hereto certify that they have read and understand all the terms and conditions contained herein and have hereby caused this Contract to be executed.

***VIET AMERICA SOCIETY**

By:  _____
789D5482799548C...

By: _____

Name: Peter Pham

Name: _____

Title: Ceo

Title: _____

Dated: 5/3/2021

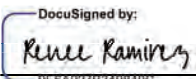
Dated: _____

*For Subrecipients that are corporations, signature requirements are as follows: 1) One signature by the Chairman of the Board, the President or any Vice President; and 2) One signature by the secretary, any Assistant secretary, the Chief Financial Officer or an Assistant Treasurer.

For Subrecipients that are not corporations, the person who has authority to bind the Subrecipient to a contract, must sign on one of the lines above.

COUNTY OF ORANGE

A Political Subdivision of the State of California

By:  _____
0E6A927B549840C...

Dated: 5/4/2021

Dylan Wright, Director
OC Community Resources

SCOPE OF SERVICES

NUTRITION GAP PROGRAM

First District – Viet America Society

Background

The Nutrition Gap Program (hereafter NGP) was approved by the County as a supplemental support program for the most vulnerable population impacted by the COVID-19 pandemic. The NGP is designed to address food insecurity challenges caused by COVID-19 for seniors, persons with disabilities and other demographics as identified by the First District.

The NGP is expected to be in place upon County execution until November 30, 2021, or as determined by the County. Program extension will be determined by the Orange County Board of Supervisors.

Funding

Funding for NGP comes from the American Recovery Act. There are no match requirements from Subrecipient Viet America Society under this funding source.

Participant Eligibility and Requirements

The following persons are eligible for the Nutrition Gap Program:

1. Persons who are 60 and older.
2. Persons with disabilities, regardless of age.
 - a) *Disability* means, with respect to an individual:
 - i. A physical or mental impairment that substantially limits one or more of the major life activities of such individual;
 - ii. A record of such an impairment; or
 - iii. Being regarded as having such an impairment. [USC §35.108]
 - b) *Individual with a disability* means a person who has a disability. The term individual with a disability does not include an individual who is currently engaging in the illegal use of drugs, when the public entity acts on the basis of such use. [USC §35.104]
3. NGP participants must not currently be receiving food assistance from other state or federal nutrition programs.
4. NGP participants shall self-certify eligibility for the program. Participants deemed ineligible after acceptance to the NGP will immediately be disenrolled.

5. NGP participants must have an address that NGP subrecipients can use to deliver food to, as applicable.

Key Responsibilities – Office on Aging (OoA)

1. The Office on Aging shall collaborate with First District to provide overall program administration and reporting.
2. OoA shall provide technical assistance to subrecipient as needed.
3. OoA shall communicate all necessary program updates and requirements to the subrecipient.

Key Responsibilities – Subrecipient (Viet America Society (VAS))

1. 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.
2. 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.
3. Subrecipient must provide a minimum of 2,500 meals a week to NGP participants.
4. Subrecipient shall adhere to all applicable Federal, State, and County regulations.
5. All NGP staff and volunteers must adhere to all sanitation, social distancing, and contactless delivery guidelines (if applicable) from the CDC, California Department of Health, and Orange County Health Care Agency.
6. Subrecipient shall be responsible for all contractual agreements between itself and its subcontractors, if applicable, call centers, food suppliers, etc.
7. Subrecipient shall provide program oversight and guidance to all applicable NGP subcontractors to ensure they meet program requirements.
8. Subrecipient shall be responsible for cost reimbursement to all participating subcontractors.
9. Subrecipient shall provide complete and accurate records of number of participants and meals served to OoA for reimbursement.

10. Subrecipient shall not be eligible for reimbursement on meals that cannot be delivered to participants for any reason.

Data Requirements

1. Subrecipient must compile the data reported by the Subrecipient and subcontractor and provide OoA with the following data:
 - Number of meals delivered per delivery day
 - Number of deliveries made per delivery day (i.e. one delivery per participant = 1, even if delivering multiple meals for the same participant)
2. Subrecipient is required to submit the reports to OoA at a time designated by the County.

PAYMENT/COMPENSATION

1. COMPENSATION:

This is a fixed fee Contract between the County and the Contractor for up to: \$999,996.00 for the duration of the program (From May 3, 2021 thru November 30, 2021, or as determined by the County) as set forth in Attachment A Scope of Services attached hereto and incorporated herein by reference. The Contractor agrees to accept the specified compensation as set forth in this Contract as full remuneration for performing all services and furnishing all staffing and materials required, for any reasonably unforeseen difficulties which may arise or be encountered in the execution of the services until acceptance, for risks connected with the services, and for performance by the Contractor of all its duties and obligations hereunder. The County shall have no obligation to pay any sum in excess of the total Contract amount specified unless authorized by an amendment in accordance with Paragraphs C and P of the County's General Terms and Conditions.

2. PAYMENT TERMS:

The County shall process a one-time cash advance of \$166,666 (one hundred and sixty-six thousand, six hundred and sixty-six dollars) to the contractor upon execution of contract. Following, the County shall make (5) monthly flat rate payments in the amount of \$166,666 (one hundred and sixty-six thousand, six hundred and sixty-six dollars). Contract do not exceed the Contract maximum obligation. An invoice for the reimbursement of costs shall be submitted to the address specified below upon the completion of the services/activities and approval of the County Project Manager. Contractor shall reference Contract number on invoice. Payment will be net 30 days after receipt of an invoice in a format acceptable to the County of Orange and verified and approved by OC Community Services and subject to routine processing requirements of the County. The responsibility for providing an acceptable invoice rest with the Contractor.

Billing shall cover services not previously invoiced. The Subrecipient shall reimburse the County of Orange for any monies paid to the Subrecipient for services not provided or when services do not meet the Contract requirements.

Payments made by the County shall not preclude the right of the County from thereafter disputing any items or services involved or billed under this Contract and shall not be construed as acceptance of any part of the services. In the event cost is disputed and/or disallowed, the County will make partial payment to recoup disputed/disallowed monies in the following billing cycle. The Subrecipient will reimburse the County for disputed/disallowed monies identified after November 30, 2021 in one lump sum.

Program Invoice(s):

OC Community Resources
Attention: Accounts Payable
601 N. Ross St., 6th floor

Santa Ana, CA 92701

3. INVOICING INSTRUCTIONS:

The Contractor will provide an invoice on Contractor's letterhead for services rendered. Each invoice will have a number and will include the following information:

The Demand Letter/Invoice must include

- A. Contractor's name and address
- B. Contractor's remittance address (if different from 1 above)
- C. Contractor's Tax ID Number
- D. Name of County Agency Department
- E. County Contract Number
- F. Service date(s) – Month of Service
- G. Delivery Order (DO) / Subordinate Agreement Number
- H. Deliverables / Service description (in accordance with Attachment A)
- I. Contractor's Federal I. D. number
- J. Total

Further instructions regarding invoicing/reimbursements as set forth in Exhibit 5, OC Community Resources Contract Reimbursement Policy, are attached hereto and incorporated herein by reference.

4. MONTHLY OPERATING COSTS

Payments for monthly work completed shall be made as follows:

- A. Contractor shall timely transmit to County all data required pursuant to this Contract. Contractor also shall submit an invoice(s) and such other substantiating reports as County may require, all in a form satisfactory to Project Manager, by the tenth (10th) day of each month, showing the prior month's actual expenditures. If the 10th falls on a weekend or holiday, the invoice/data report is due the next business day. If Contractor receives funds pursuant to this Contract for more than one program or Service Area, each such program or Service Area shall be invoiced separately from all other programs or Service Areas, and separate substantiating reports shall be submitted for each program or Service Area, unless otherwise approved by Project Manager. County shall make monthly flat rate payments of \$166,666.00 based on Contractor's data, invoice(s), and substantiating reports, unless otherwise approved by Project Manager.
- B. In cases where errors or Disallowed costs are identified by County, County will return invoice(s) for revision. Contractor must resubmit revised invoice(s) within five (5) business days of notification from County, excluding the close-out invoice.

Attachment B

- C. No payments will be made if any preceding months' data, reports, or invoices are outstanding, unless otherwise approved by the Administrator.
- D. No payments will be made for costs incurred by Contractor which are not "allowable costs" applicable to Contractor under 45 C.F.R. Part 92.22(b).
- E. Whenever Contractor is not in compliance with any provision of this Contract, Project Manager, may withhold payment until such time as Contractor comes into compliance.
- F. Total Monthly Costs may exceed one-twelfth of the Maximum Obligation of County. Upon receipt of sufficient written justification from the Contractor, as determined in the sole discretion of the Project Manager, or her designee, the Project Manager, has the discretion, in any given month, to pay over the monthly one-twelfth of the Maximum Obligation.

5. FULL COMPENSATION

Contractor agrees to accept the specified compensation as set forth in this Contract as full remuneration for performing all services and furnishing all staffing and materials required, for any reasonably unforeseen difficulties which may arise or be encountered in the execution of the services until acceptance, for risks connected with the services, and for performance by the Contractor of all its duties and obligations hereunder.

6. CLOSE-OUT DEADLINES

- A. The close-out invoice is due on the December 15, 2021, without exceptions. In cases of returned invoices due to errors or Disallowed costs, Contractor must resubmit revised invoice(s) within two (2) business days of notification from County.
- B. Request for budget modifications and/or invoice revisions from the Contractor will be restricted to a minimum for the January invoice and will only be allowed at the County's discretion.
- C. Contractor must submit the November invoice estimate by the December 15, 2021. Estimates must be projected based on anticipated actual expenditure.

7. THIRD-PARTY REVENUE

Contractor shall make every reasonable effort to obtain all available reimbursement from third parties (e.g., insurers), for which persons served hereunder may be eligible. All such third-party reimbursements received by Contractor shall be reported to County in the format required by County. The amount of such third-party reimbursements shall be deducted from County's maximum obligation hereunder.

8. INTEREST EARNED

- A. If Contractor earns interest on funds received pursuant to this Contract, that interest shall be identified as income to the program(s) for which this Contract provides and shall be used and expended only for said program(s). Contractor shall maintain in its file's full documentation of such interest earnings and expenditures.

- B. If Contractor is a nonprofit, it shall maintain any advances of funds or contributions received under this Contract in interest-bearing accounts, unless "a" or "b" below apply:
 - i. The best reasonably available interest-bearing account would not be expected to earn interest in excess of \$500 per year on the funds deposited pursuant to this Contract combined with other federal cash balances, if any, maintained by Contractor; or

 - ii. The depository would require an average or minimum balance so high that it would not be feasible within the expected cash resources Contractor expects to receive under this Contract.

BUDGET SCHEDULE

Nutrition Gap Program (NGP)

Viet America Society

1. Contractor’s Invoice with Fixed Per Diem Costs:

May 3, 2021 thru November 30, 2021

Nutrition Gap Program Cost Reimbursement			
Number of Breakfast Served			
Number of Lunch Served			
Number of Dinner Served			
Incidentals/Delivery Costs			
Meals Subtotal	0		
Program Administration		\$	-
Total Reimbursement		\$	-
Cash Advance Amount		\$	166,666
			-
Remaining Balance		\$	-
Flat (5) Monthly County Obligation Rate			\$166,666

2. The above Cost Categories is an overview of the actual invoice approved by the Office on Aging. Contractor shall be responsible for and maintain the approved *NGP per diem meal costs*. Any deviation from the Office on Aging approved monthly flat rate meal costs and budget, may and can delay reimbursements.

PERFORMANCE STANDARDS

ATTACHMENT D

CONTRACTOR: Viet America Society		PROGRAM PERIOD:	
PROGRAM NAME(S): Nutrition Gap Program (NGP)		May 3, 2021 - November 30, 2021	
CONTRACT #: MA-012-21011525		DATE: XX/XX/XXXX	
PROGRAM SERVICE			
		SERVICE UNITS	
Number of meals delivered per delivery day			
Number of deliveries made per delivery day (i.e. one delivery per participant = 1, even if delivering multiple meals for the same participant)			

1. Federal Award Identification

- A. **Subrecipient Name:** Viet America Society
- B. **Subrecipient’s Unique Identifier (DUNS):** 130489998
- C. **Federal Award Identification Number (FAIN):** TBD
- D. **Federal Award Date:** 2021
- E. **Subaward Period of Performance:** May 3, 2021 to November 30, 2021
- F. **Total Amount of Federal Funds Obligated by the Action:** \$999,996.00

CFDA	FAIN	Award Date	Formula Funds	Amount
TBD	TBD	2021	ARPA	\$999,996.00
TOTAL:				\$999,996.00

- G. **Total Amount of Federal Funds Obligated to the Subrecipient:** \$999,996.00
- H. **Total Amount of the Federal Award:** \$TBD
- I. **Federal Award Project Description:** American Rescue Plan Act of 2021 (ARPA)
- J. **Federal Awarding Agency:** U.S. Department of Treasury
- K. **Name of Pass Through Entity (PTE):** County of Orange/OC Community Resources
- L. **Contact Information for the Awarding Official:** Renee Ramirez, Director (714) 480-6483, renee.ramirez@occr.ocgov.com
- M. **CFDA Number and Name:** TBD – American Rescue Plan Act of 2021 Act (ARPA)
- N. **Whether Award is R&D:** No
- O. **Indirect Cost Rate for the Federal Award:** N/A

DRUG FREE WORKPLACE CERTIFICATION

Viet America Society

Company/Organization Name

The Contractor or grant recipient named above hereby certifies compliance with Government Code 8355 in matters relating to providing a drug-free workplace. The above named Contractor will:

1. Publish a statement notifying employees that unlawful manufacture, distribution, dispensation, possession, or use of a controlled substance is prohibited in the person's or organization's workplace and specifying the actions to be taken against employees for violations of the prohibitions, as required by Government Code Section 8355(a).
2. Establish a Drug Free Awareness Program as required by Government Code Section 8355(b), to inform employees about all of the following:
 - A. The dangers of drug abuse in the workplace,
 - B. The person's or organization's policy of maintaining a drug-free workplace,
 - C. Any available drug counseling, rehabilitation and employee assistance programs, and
 - D. Penalties that may be imposed upon employees for drug abuse violations
3. Provide as required by Government code Section 8355I that every employee who works on the proposed contract or grant:
 - A. Will receive a copy of the company's drug-free policy statement described in paragraph (1) above, and
 - B. Will agree to abide by the terms of the company's statement as a condition of employment in the contract or grant.

CERTIFICATION

I, the official named below, hereby swear that I am duly authorized legally to bind the Contractor or grant recipient to the above described certification.

Peter Pham

Official's Name

5/3/2021

Orange

Date Executed

Executed in the County of Orange

DocuSigned by:


Ceo

Contractor or Grantee Recipient Signature and Title

**CERTIFICATION REGARDING
DEBARMENT, SUSPENSION, INELIGIBILITY AND VOLUNTARY EXCLUSION
LOWER TIER COVERED TRANSACTIONS**

This certification is required by the regulations implementing Executive Order 12549, Debarment and suspension, 29 CFR Part 98.510, Participants' responsibilities. The regulations were published as Part VII of the May 26, 1988 Federal Register (pages 19160-19211)

(BEFORE COMPLETING CERTIFICATION, READ INSTRUCTIONS FOR CERTIFICATION)

- (1) The Contractor or grant recipient of Federal assistance funds certifies, by submission of this exhibit document, that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.
- (2) Where the Contractor or grant recipient of Federal assistance funds is unable to certify to any of the statements in this certification, the Contractor or grant recipient shall attach an explanation to this exhibit document.

Peter Pham

Name

Ceo

Title

DocuSigned by:


5/3/2021

Authorized Signature

Date

DEBARMENT AND SUSPENSION CERTIFICATION - Instructions for Certification

1. By signing and submitting this exhibit document, the Contractor or grant recipient of Federal assistance funds is providing the certification as set out below.
2. The certification in the clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the Contractor or grant recipient of Federal assistance funds knowingly rendered an erroneous certification in addition to other remedies available to the Federal Government, the Department of Labor (DOL) may pursue available remedies, including suspension and/or debarment.
3. The Contractor recipient of Federal assistance funds shall provide immediate written notice to the County of Orange/Workforce Investment Board to which this certification document is submitted if at any time the Contractor or grant recipient of Federal assistance funds learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
4. The Contractor or grant recipient of Federal assistance funds agrees by submitting this certification document that, should the covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the DOL.
5. The Contractor or grant recipient of Federal assistance funds further agrees by submitting this certification document that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
6. The Contractor or grant recipient in a covered transaction may rely upon a certification of a Contractor or grant recipient in a lower tier covered transaction that it is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. The Contractor or grant recipient may decide the method and frequency by which it determines the eligibility of its principals.
7. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of the Contractor or grant recipient is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
8. Except for transactions authorized under paragraph 5 of these instructions, if the Contractor or grant recipient in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the DOL may pursue available remedies, including suspension and/or debarment.

**CERTIFICATION REGARDING LOBBYING
CERTIFICATION FOR CONTRACTS, GRANTS, LOANS,
AND COOPERATIVE AGREEMENTS**

The undersigned certifies, to the best of his or her knowledge and belief, that:

- (1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
- (2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
- (3) The undersigned shall require that the language of this certification be included in the award documents for all* subawards at all tiers (including subcontracts, subgrants and contracts under grants, loans, and cooperative agreements) and that all* Contractors shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10, 000 and not more than \$100,000 for each such failure.

Viet America Society

 Grantee/Recipient Organization

Peter Pham

 Name

Ceo

 Title



 Authorized Signature

*Note: In these instances, "All," in the Final Rule is expected to be clarified to show that it applies to covered contract/grant transactions over \$100,000 (per OMB).

INSTRUCTIONS FOR COMPLETION OF SF-LLL DISCLOSURE OF LOBBYING ACTIVITIES


This disclosure form shall be completed by the reporting entity, whether subawardee or prime Federal recipient at the initiation or receipt of a covered Federal action, or a material change to a previous filing, pursuant to title 31 U.S.C. section 1352. The filing of a form is required for each payment or agreement to make payment to any lobbying entity for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with a covered Federal action. Use the SF LLL-A Continuation sheet for additional information if the space on the form is inadequate. Complete all items that apply for both the initial filing and material change report. Refer to the implementing guidance published by the Office of Management and Budget for additional information.

1. Identify the type of covered Federal action for which lobbying is and has been secured to influence the outcome of a covered action.
2. Identify the status of the covered Federal action.
3. Identify the appropriate classification of this report. If this is a follow up report caused by a material change to the information previously reported, enter the year and quarter in which the change occurred. Enter the date of the last previously submitted report by this reporting entity for this covered Federal action.
4. Enter the full name, address, city, state and zip code of the reporting entity. Include congressional district, if known. Check the appropriate classification of the reporting entity that designates if it is, or expects to be a prime or subaward recipient. Identify the tier of the subawardee, e. g. the first subawardee of the prime is the 1st tier. Subawards include but are not limited to subcontracts, subgrants and contract awards under grants.
5. If the organization filing the report, in item 4 checks "Subawardee", then enter the full name, address, city, state, and zip code of the prime Federal recipient. Include congressional district, if known.
6. Enter the name of the Federal agency making the award or loan commitment. Include at least one organizational level below agency name, if known. For example, Department of Transportation, United States Coast Guard.
7. Enter the Federal program name or description for the covered Federal action (item 1). If known, enter the full Catalog of Federal Domestic Assistance (CFDA) number for grants, cooperative agreements, loans and loan commitments.
8. Enter the most appropriate Federal identifying number available for the Federal action identified in item 1 (e. g. Request for Proposal (RFP) number; Invitation for Bid (IFB) number; grant announcement number the contract, grant, or loan award number; the application proposal control number assigned by the Federal agency). Include prefixes, e.g., "RFP DE 90 09."
9. For a covered Federal action where there has been an award or loan commitment by the Federal agency, enter the Federal amount of the award/loan commitment for the primary entity identified in item 4 or 5.
10.
 - (a) Enter the full name, address, city, state and zip code of the lobbying entity engaged by the reporting entity identified in item 4 to influence the covered Federal action.
 - (b) Enter the full names of the individual(s) performing services, and include full address if different from 10 (a). Enter Last Name, First Name, and Middle Initial (MI).
11. Enter the amount of compensation paid or reasonably expected to be paid by the reporting entity (item 4) to the lobbying entity (item 10). Indicate whether the payment has been made (actual) or will be made (planned). Check all boxes that apply. If this is a material change report enter the cumulative amount of payment made or planned to be made.
12. Check the appropriate box(es). Check all boxes that apply. If payment is made through an in kind contribution, specify the nature and value of the in kind payment.
13. Check the appropriate box(es). Check all boxes that apply. If other, specify nature.
14. Provide a specific and detailed description of the services that the lobbyist has performed, or will be expected to perform, and the date(s) of any services rendered. Include all preparatory and related activity, not just time spent in actual contact with Federal officials. Identify the Federal official(s) or employee(s) contacted and the officer(s), employee(s), or Member(s) of Congress that were contacted.
15. Check whether or not a SF LLL A Continuation Sheet(s) is attached.
16. The certifying official shall sign and date the form, print his/her name, title, and telephone number.

Public reporting burden for this collection of information is estimated to average 30 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348 0046) Washington D.C., 20503.

DISCLOSURE OF LOBBYING ACTIVITIES

Complete this form to disclose activities pursuant to 31 U.S.C 1352

<p>1. Type of Federal Actions:</p> <p>a. contract</p> <p>b. grant</p> <p>c. cooperative agreement</p> <p>d. loan</p> <p>e. loan guarantee</p> <p>f. loan insurance</p>	<p>2. Status of Federal Actions:</p> <p>a. bid/offer/application</p> <p>b. initial award</p> <p>c. post-award</p>	<p>3. Report Type:</p> <p>a. initial filing</p> <p>b. material change</p> <p>For material change only: Year: _____ Quarter: _____ Date of last report: _____</p>
<p>4. Name and Address of Reporting Entity Prime Subawardee</p> <p>Tier _____ if known</p> <p>Congressional District, if known: _____</p>	<p>5. If Reporting Entity in No. 4 is a Subawardee: Enter Name and Address of Prime:</p> <p>Congressional District, if known: _____</p>	
<p>6. Federal Department / Agency:</p>	<p>7. Federal Program Name/Description</p>	
<p>8. Federal Action Number, if known:</p>	<p>9. Award Amount, if known: \$ _____</p>	
<p>10a. Name and Address of Lobbying Entity (if individual, last name, first name, MI):</p> <p>(attach Continuation Sheets SF-LLL-A, if necessary)</p>	<p>10b. Individual Performing Services (including address if different from No. 10a) (last name, first name, MI):</p>	
<p>11. Amount of Payment (check all that apply): \$ Actual Planned</p>	<p>13. Type of Payment (check all that apply)</p> <p>a. retainer</p> <p>b. one-time free</p> <p>c. commission</p> <p>d. contingent fee</p> <p>e. deferred</p> <p>f. other specify: _____</p>	
<p>12. Form of Payment (check all that apply):</p> <p>a. cash</p> <p>b. in-kind: specify: _____</p> <p>nature: _____</p> <p>value: _____</p>		
<p>14. Enter Description of Services performed or to be Performed and date(s) of Service, including officer(s), employee(s), or Member(s) contacted, for Payment indicated on item 11:</p>		
<p>15. Continuation sheet(s) SF-LLL-A attached: <input type="checkbox"/> Yes <input type="checkbox"/> No <small>DocuSigned by:</small></p>		
<p>16. Information requested through this form authorized by Title 31 U.S.C. Section 1352. This disclosure of lobbying activities is a material representation of fact upon which reliance was placed by the tier above when this transaction was made or entered into. This disclosure is required pursuant to 31 U.S.C. 1352. This information will be reported to the Congress semiannually and will be available for public inspection. An person who fails to file the required disclosure shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.</p>	<p>Signature:  _____ <small>788D8462789348C</small></p> <p>Print Name: Peter Pham</p> <p>Title: Ceo</p> <p>Telephone No: 714 3905591</p> <p>Date: 5/3/2021</p>	

**DISCLOSURE OF LOBBYING ACTIVITIES
CONTINUATION SHEET**
Approved by OMS - 0348-0046

Reporting Entity: _____

_____ Page _____ of _____



**Subject: OC Community Resources
Contract Reimbursement Policy**

Effective: July 1, 2010
Revised: January 17, 2020

PURPOSE:

This policy contains updated fiscal documentation requirements for contract reimbursement for OC Community Services and OC Housing & Community Development. The procedures provide instructions for submitting reimbursement demand letter or invoice.

REFERENCES:

Executed County Board of Supervisors approved contract
Budget included in contract or presented as an attachment
48 CFR Part 31 Contract Cost Principles and Procedures
24 CFR Parts 85, 570.502, 570.201, 576.21, 576.51 and 576.61: For OC Housing & Community Development Contracts only.
2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)

BACKGROUND:

The executed Board of Supervisors approved contract is the authorization for all aspects of payment, including the maximum amount to be paid, the payee, and the scope of services and work. Payments are made in strict accordance with the contract terms. Allowable costs are identified in referenced Uniform Guidance and Code of Federal Regulations (CFR).

ATTACHMENTS:

Reimbursement Policy Status Form (RPS-1)

POLICY:

Contractor is responsible for the submission of accurate claims. This reimbursement policy is intended to ensure that the Contractor is reimbursed based on the code or codes that correctly describe the services provided. This information is intended to serve only as a general reference resource regarding OC Community Services' and OC Housing & Community Development's reimbursement policy for the services described and is not intended to address every aspect of a reimbursement situation. Accordingly, OC Community Services and OC Housing & Community Development may use reasonable discretion in interpreting and applying this policy to services provided in a particular case. Other factors affecting reimbursement may supplement, modify or, in some cases, supersede this policy. These factors may include, but are not limited to: legislative mandates and County directives. OC Community Services and OC Housing & Community Development may modify this reimbursement policy at any time by publishing a new version of the policy. However, the information presented in this policy is accurate and current as of the date of publication.

Cost incurred by Contractor must be substantiated and incurred during the contract period. Total of all reimbursements cannot exceed the amount of the contract. Cost must be allowable under applicable Code of Federal Regulations (CFR) or Uniform Guidance. All supporting documentation for reimbursement must be submitted with demand letter or invoice. If contract

requires matching contribution, documentation substantiating contribution match must be submitted with demand letter or invoice.

At any time, based on County's business needs and/or Contractor's performance, the County may designate Contractor to submit abbreviated or comprehensive documentation, as identified in the respective sections. Upon designation, Contractor will be notified, in writing via Reimbursement Policy Status Form, of which requirements are in full force. When Contractor is required to submit comprehensive documentation, in addition to the items identified in the Abbreviated Documentation Requirements Section, Contractor must also provide the documentation identified in the Comprehensive Documentation Requirements Section.

PROCEDURES:

Abbreviated Documentation Requirements

Compile and submit:

1. Supporting documentation includes, but is not limited to:
 - a. General ledger/expense transaction report
 - b. Payroll register or labor distribution report
 - c. Payroll allocation plan
 - d. Personnel Documentation
 - e. Benefit plan and calculation of benefit
 - f. Employer-employee contract for non-customary benefits (if applicable)
 - g. Pre-approval documentation for equipment purchases equal to or greater than \$5,000
2. The following is required with the first month's invoice only:
 - a. Cost allocation plan for rent, utilities, etc.
 - b. Indirect rate approved by cognizant agency (if applicable)
3. Summary of leveraged resources (if applicable)
4. Demand letters must contain the following certification (if required by Contract):
"By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Section 1001 and Title 31 Sections 3729-3730 and 3801-3812)"
5. Grantee Performance Report (if required by Contract)
6. Supporting documentation shall be on single-sided sheets
7. Please redact employees' Social Security Number from payroll reports
8. Demand letter or invoice, along with supporting documentation shall be submitted to:
OC Community Resources Accounting
601 N. Ross St., 6th Floor
Santa Ana, CA 92701

Comprehensive Documentation Requirements

In addition to abbreviated documentation, compile and submit:

9. Purchase orders, invoices, and receipts
10. Cashed checks
11. Check register
12. Consultant/sub-contractor invoices (with description of services)
13. Travel expense documentation: mileage reimbursement, hotel bill, meal reimbursement

ACTION:

Distribute this policy to all appropriate staff

INQUIRIES: Inquiries may be directed to OCCR Accounts Payable at: OCCRAccountsPayable@occr.ocgov.com



Reimbursement Policy Status Form

Per OC Community Resources Contract Reimbursement Policy, in regards to the Contract # listed herein, Contractor is designated with the Documentation Status of Abbreviated unless Comprehensive is checked below. If the contractor's designation should change to Abbreviated, a new status form shall be approved. All related documentation requirements are in full force, until further notice.

Contractor: Viet America Society

Effective Date: May 3, 2021

Contract #: MA-012-21011525

Documentation Status: **Abbreviated** **Comprehensive**

Program Authorization by:

Renee Ramirez

Print Name

Signed by: DocuSigned by: Renee Ramirez

Date: 5/4/2021

Auditor Controller Authorization by:

Eric Takanishi

Print Name

Signed by: DocuSigned by: Eric Takanishi

Date: 5/4/2021

Two signatures are required to implement the form.

Distribution:

- Contractor
- Auditor Controller
- Contract File
- Program File



**FIRST AMENDMENT
TO
CONTRACT No. MA-012-21011525**

BETWEEN THE COUNTY OF ORANGE

AND

VIET AMERICA SOCIETY

**FOR THE PROVISION OF
CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY (CARES) ACT, H.R. 748
NUTRITION GAP PROGRAM SERVICES**

<u>CFDA#</u>	<u>FAIN#</u>	<u>PROGRAM/SERVICE TITLE</u>	<u>FUNDING AGENCY</u>
21.019	Pending	State and Local Fiscal Recovery Funds – American Rescue Plan Act of 2021 (ARPA), H.R. 1319	U.S. Department of Treasury

This Amendment to Contract No. MA-012-21011525, hereinafter referred to as “First Amendment” is made and entered into upon execution of all necessary signatures between the County of Orange, a political subdivision of the State of California, hereinafter referred to as “County” and Viet America Society, D-U-N-S No. 130489998, a California non-profit corporation, with a place of business at 17801 Santa Anita Circle, Fountain Valley, CA 92708, hereinafter referred to as “Subrecipient,” with County and Subrecipient sometimes referred to as “Party,” or collectively as “Parties.”

RECITALS

WHEREAS, the County and Subrecipient entered into Contract No. MA-012-21011525, hereinafter referred to as “original Contract,” for the provision of the District 1 Nutrition Gap Program, commencing May 3, 2021 through November 30, 2021, in the amount not to exceed \$999,996; and

WHEREAS, the County now desires to replace Attachment A, Scope of Services, with Attachment A-1; and replace Attachment E, Federal Award Identification, with Attachment E-1; and

NOW, THEREFORE, in consideration of the mutual obligations set forth herein, both Parties mutually agree to amend as follows:

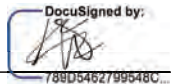
1. Attachment A, Scope of Services, shall be replaced with Attachment A-1.
2. Attachment E, Federal Award Identification, shall be replaced with Attachment E-1.

Except as otherwise expressly set forth herein, all terms and conditions contained in the original Contract, including any amendments/modifications, are hereby incorporated herein by this reference as if fully set forth herein and shall remain in full force and effect.

THE REMAINDER OF THIS PAGE WAS INTENTIONALLY LEFT BLANK

IN WITNESS WHEREOF, the Parties hereto have executed this First Amendment on the dates with their respective signatures:

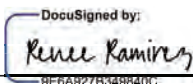
*Viet America Society

By: 	By: _____
Name: <u>Peter Pham</u> (Print)	Name: _____ (Print)
Title: <u>Ceo</u>	Title: _____
Dated: <u>5/30/2021</u>	Dated: _____

*For Subrecipients that are corporations, signature requirements are as follows: 1) One signature by the Chairman of the Board, the President or any Vice President; and 2) One signature by the Secretary, any Assistant Secretary, the Chief Financial Officer or an Assistant Treasurer.

For Subrecipients that are not corporations, the person who has authority to bind the Subrecipient to a Contract, must sign on one of the lines above.

COUNTY OF ORANGE
A Political Subdivision of the State of California

By: 	Dated: <u>5/31/2021</u>
<u>Dylan Wright, Director</u> OC Community Resources	_____

SCOPE OF SERVICES

NUTRITION GAP PROGRAM

First District – Viet America Society

1. Background

The Nutrition Gap Program (hereafter NGP) was approved by the County as a supplemental support program for the most vulnerable population impacted by the COVID-19 pandemic. The NGP is designed to address food insecurity challenges caused by COVID-19 for seniors, persons with disabilities and other demographics as identified by the First District.

The NGP is expected to be in place May 3, 2021 until November 30, 2021, or as determined by the County. Program extension will be determined by the Orange County Board of Supervisors.

2. Funding

Funding for NGP comes from the American Recovery Act. There are no match requirements from Subrecipient Viet America Society under this funding source.

3. Participant Eligibility and Requirements

The following persons are eligible for the Nutrition Gap Program:

- a. Persons who reside in the First District and are facing food insecurity due to the COVID-19 public health emergency.
- b. Persons with disabilities, regardless of age.
 - a) *Disability* means, with respect to an individual:
 - i. A physical or mental impairment that substantially limits one or more of the major life activities of such individual;
 - ii. A record of such an impairment; or
 - iii. Being regarded as having such an impairment. [USC §35.108]
 - b) *Individual with a disability* means a person who has a disability. The term individual with a disability does not include an individual who is currently engaging in the illegal use of drugs, when the public entity acts on the basis of such use. [USC §35.104]
- c. NGP participants must not currently be receiving food assistance from other state or federal nutrition programs.
- d. NGP participants shall self-certify eligibility for the program. Participants deemed ineligible after acceptance to the NGP will immediately be disenrolled.

- e. NGP participants must have an address that NGP subrecipients can use to deliver food to, as applicable.

4. Key Responsibilities – Office on Aging (OoA)

- a. The Office on Aging shall collaborate with First District to provide overall program administration and reporting.
- b. OoA shall provide technical assistance to subrecipient as needed.
- c. OoA shall communicate all necessary program updates and requirements to the subrecipient.

5. Key Responsibilities – Subrecipient (Viet America Society (VAS))

- 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 NGP participants.
- d. Subrecipient shall adhere to all applicable Federal, State, and County regulations.
- e. All NGP staff and volunteers must adhere to all sanitation, social distancing, and contactless delivery guidelines (if applicable) from the CDC, California Department of Health, and Orange County Health Care Agency.
- f. Subrecipient shall be responsible for all contractual agreements between itself and its subcontractors, if applicable, call centers, food suppliers, etc.
- g. Subrecipient shall provide program oversight and guidance to all applicable NGP subcontractors to ensure they meet program requirements.
- h. Subrecipient shall be responsible for cost reimbursement to all participating subcontractors.
- i. Subrecipient shall provide complete and accurate records of number of participants and meals served to OoA for reimbursement.

- j. Subrecipient shall not be eligible for reimbursement on meals that cannot be delivered to participants for any reason.

6. Data Requirements

- a. Subrecipient must compile the data reported by the Subrecipient and subcontractor and provide OoA with the following data:
 - Number of meals delivered per delivery day
 - Number of deliveries made per delivery day (i.e. one delivery per participant = 1, even if delivering multiple meals for the same participant)
- b. Subrecipient is required to submit the reports to OoA at a time designated by the County.

1. Federal Award Identification

- A. **Subrecipient Name:** Viet America Society
- B. **Subrecipient’s Unique Identifier (DUNS):** 130489998
- C. **Federal Award Identification Number (FAIN):** TBD
- D. **Federal Award Date:** 2021
- E. **Subaward Period of Performance:** May 3, 2021 to November 30, 2021
- F. **Total Amount of Federal Funds Obligated by the Action:** \$999,996.00

CFDA	FAIN	Award Date	Formula Funds	Amount
21.019	TBD	2021	ARPA	\$999,996.00
TOTAL:				\$999,996.00

- G. **Total Amount of Federal Funds Obligated to the Subrecipient:** \$999,996.00
- H. **Total Amount of the Federal Award:** \$616,840,943
- I. **Federal Award Project Description:** American Rescue Plan Act of 2021 (ARPA)
- J. **Federal Awarding Agency:** U.S. Department of Treasury
- K. **Name of Pass Through Entity (PTE):** County of Orange/OC Community Resources
- L. **Contact Information for the Awarding Official:** Renee Ramirez, Director (714) 480-6483, renee.ramirez@occr.ocgov.com
- M. **CFDA Number and Name:** 21.019 – State and Local Fiscal Recovery Funds program
- N. **Whether Award is R&D:** No
- O. **Indirect Cost Rate for the Federal Award:** N/A



**SECOND AMENDMENT
TO
CONTRACT No. MA-012-21011525**

BETWEEN THE COUNTY OF ORANGE

AND

VIET AMERICA SOCIETY

**FOR THE PROVISION OF
CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY (CARES) ACT, H.R. 748
NUTRITION GAP PROGRAM SERVICES**

<u>CFDA#</u>	<u>FAIN#</u>	<u>PROGRAM/SERVICE TITLE</u>	<u>FUNDING AGENCY</u>
21.027	Pending	State and Local Fiscal Recovery Funds – American Rescue Plan Act of 2021 (ARPA), H.R. 1319	U.S. Department of Treasury

This Amendment to Contract No. MA-012-21011525, hereinafter referred to as “Second Amendment” is made and entered into upon execution of all necessary signatures between the County of Orange, a political subdivision of the State of California, hereinafter referred to as “County” and Viet America Society, D-U-N-S No. 130489998, a California non-profit corporation, with a place of business at 17801 Santa Anita Circle, Fountain Valley, CA 92708, hereinafter referred to as “Subrecipient,” with County and Subrecipient sometimes referred to as “Party,” or collectively as “Parties.”

RECITALS

WHEREAS, the County and Subrecipient entered into Contract No. MA-012-21011525, hereinafter referred to as “original Contract,” for the provision of the District 1 Nutrition Gap Program, commencing May 3, 2021 through November 30, 2021, in the amount not to exceed \$999,996; and

WHEREAS, on May 31, 2021, the County executed the First Amendment to the original Contract and replaced Attachment A, Scope of Services, with Attachment A-1; and replaced Attachment E, Federal Award Identification, with Attachment E-1; and

WHEREAS, the County now desires to extend the Contract term through May 31, 2022; and revise Paragraph 2 of the Contract to reflect the new Contract term; and increase the Contract by the monetary amount of \$1,000,000 for a total Contract amount of \$1,999,996; and replace Attachment A-1, Scope of Services, with Attachment A-2; and replace Attachment B, Payment/Compensation, with Attachment B-1; and replace Attachment C, Budget Schedule, with Attachment C-1; and replace Attachment D, Performance Standards, with Attachment D-1; and replace Attachment E-1, Federal Award Identification, with Attachment E-2; and

NOW, THEREFORE, in consideration of the mutual obligations set forth herein, both Parties mutually agree to amend as follows:

1. The Contract Term, set forth in paragraph 2 of this Contract, is hereby extended through May 31, 2022, unless otherwise terminated by the County under the terms of the Contract.
2. The Contract Maximum Obligation, set forth in paragraph 5 of this Contract, is hereby increased during the renewal period by \$1,000,000, for a total amount of \$1,999,996.
3. Attachment A-1, Scope of Services, shall be replaced with Attachment A-2.
4. Attachment B, Payment/Compensation, shall be replaced with Attachment B-1.
5. Attachment C, Budget Schedule, shall be replaced with Attachment C-1.
6. Attachment D, Performance Standards, shall be replaced with Attachment D-1.
7. Attachment E-1, Federal Award Identification, shall be replaced with Attachment E-2.

Except as otherwise expressly set forth herein, all terms and conditions contained in the original Contract, including any amendments/modifications, are hereby incorporated herein by this reference as if fully set forth herein and shall remain in full force and effect.

THE REMAINDER OF THIS PAGE WAS INTENTIONALLY LEFT BLANK

IN WITNESS WHEREOF, the Parties hereto have executed this Second Amendment on the dates with their respective signatures:

*Viet America Society

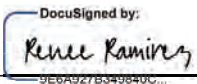
By:  _____
Name: Peter Pham _____
(Print)
Title: Ceo _____
Dated: 6/16/2021 _____

By: _____
Name: _____
(Print)
Title: _____
Dated: _____

*For Subrecipients that are corporations, signature requirements are as follows: 1) One signature by the Chairman of the Board, the President or any Vice President; and 2) One signature by the Secretary, any Assistant Secretary, the Chief Financial Officer or an Assistant Treasurer.

For Subrecipients that are not corporations, the person who has authority to bind the Subrecipient to a Contract, must sign on one of the lines above.

COUNTY OF ORANGE
A Political Subdivision of the State of California

By:  _____
Dylan Wright, Director
OC Community Resources

Dated: 6/16/2021 _____

SCOPE OF SERVICES

NUTRITION GAP PROGRAM

First District – Viet America Society

1. Background

The Nutrition Gap Program (hereafter NGP) was approved by the County as a supplemental support program for the most vulnerable population impacted by the COVID-19 pandemic. The NGP is designed to address food insecurity challenges caused by COVID-19 for seniors, persons with disabilities and other demographics as identified by the First District.

The NGP is expected to be in place May 3, 2021 until May 31, 2022, or as determined by the County. Program extension will be determined by the Orange County Board of Supervisors.

2. Funding

Funding for NGP comes from the American Recovery Act. There are no match requirements from Subrecipient Viet America Society under this funding source.

3. Participant Eligibility and Requirements

The following persons are eligible for the Nutrition Gap Program:

- a. Persons who reside in the First District and are facing food insecurity due to the COVID-19 public health emergency.
- b. Persons with disabilities, regardless of age.
 - a) *Disability* means, with respect to an individual:
 - i. A physical or mental impairment that substantially limits one or more of the major life activities of such individual;
 - ii. A record of such an impairment; or
 - iii. Being regarded as having such an impairment. [USC §35.108]
 - b) *Individual with a disability* means a person who has a disability. The term individual with a disability does not include an individual who is currently engaging in the illegal use of drugs, when the public entity acts on the basis of such use. [USC §35.104]
- c. NGP participants must not currently be receiving food assistance from other state or federal nutrition programs.
- d. NGP participants shall self-certify eligibility for the program. Participants deemed ineligible after acceptance to the NGP will immediately be disenrolled.

- e. NGP participants must have an address that NGP subrecipients can use to deliver food to, as applicable.

4. Key Responsibilities – Office on Aging (OoA)

- a. The Office on Aging shall collaborate with First District to provide overall program administration and reporting.
- b. OoA shall provide technical assistance to subrecipient as needed.
- c. OoA shall communicate all necessary program updates and requirements to the subrecipient.

5. Key Responsibilities – Subrecipient (Viet America Society (VAS))

- 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 NGP participants.
- d. Subrecipient shall adhere to all applicable Federal, State, and County regulations.
- e. All NGP staff and volunteers must adhere to all sanitation, social distancing, and contactless delivery guidelines (if applicable) from the CDC, California Department of Health, and Orange County Health Care Agency.
- f. Subrecipient shall be responsible for all contractual agreements between itself and its subcontractors, if applicable, call centers, food suppliers, etc.
- g. Subrecipient shall provide program oversight and guidance to all applicable NGP subcontractors to ensure they meet program requirements.
- h. Subrecipient shall be responsible for cost reimbursement to all participating subcontractors.
- i. Subrecipient shall provide complete and accurate records of number of participants and meals served to OoA for reimbursement.

- j. Subrecipient shall not be eligible for reimbursement on meals that cannot be delivered to participants for any reason.

6. Data Requirements

- a. Subrecipient must compile the data reported by the Subrecipient and subcontractor and provide OoA with the following data:
 - Number of meals delivered per delivery day
 - Number of deliveries made per delivery day (i.e. one delivery per participant = 1, even if delivering multiple meals for the same participant)
- b. Subrecipient is required to submit the reports to OoA at a time designated by the County.

PAYMENT/COMPENSATION

1. COMPENSATION:

This is a fixed fee Contract between the County and the Contractor for up to: \$1,999,996.00 for the duration of the program (From May 3, 2021 thru May 31, 2022, or as determined by the County) as set forth in Attachment A-2 Scope of Services attached hereto and incorporated herein by reference. The Contractor agrees to accept the specified compensation as set forth in this Contract as full remuneration for performing all services and furnishing all staffing and materials required, for any reasonably unforeseen difficulties which may arise or be encountered in the execution of the services until acceptance, for risks connected with the services, and for performance by the Contractor of all its duties and obligations hereunder. The County shall have no obligation to pay any sum in excess of the total Contract amount specified unless authorized by an amendment in accordance with Paragraphs C and P of the County's General Terms and Conditions.

2. PAYMENT TERMS:

The County shall process a one-time cash advance of \$166,666 (one hundred and sixty-six thousand, six hundred and sixty-six dollars) to the contractor upon execution of contract. Following, the County shall make monthly flat rate payments in the amount of \$166,666 (one hundred and sixty-six thousand, six hundred and sixty-six dollars) until the funds have been exhausted. The final payment may be less than \$166,666 and the total payments shall not exceed the Contract maximum obligation. An invoice for the reimbursement of costs shall be submitted to the address specified below upon the completion of the services/activities and approval of the County Project Manager. Contractor shall reference Contract number on invoice. Payment will be net 30 days after receipt of an invoice in a format acceptable to the County of Orange and verified and approved by OC Community Services and subject to routine processing requirements of the County. The responsibility for providing an acceptable invoice rest with the Contractor.

Billing shall cover services not previously invoiced. The Subrecipient shall reimburse the County of Orange for any monies paid to the Subrecipient for services not provided or when services do not meet the Contract requirements.

Payments made by the County shall not preclude the right of the County from thereafter disputing any items or services involved or billed under this Contract and shall not be construed as acceptance of any part of the services. In the event cost is disputed and/or disallowed, the County will make partial payment to recoup disputed/disallowed monies in the following billing cycle. The Subrecipient will reimburse the County for disputed/disallowed monies identified after May 31, 2022, in one lump sum.

Program Invoice(s):

OC Community Resources
Attention: Accounts Payable

601 N. Ross St., 6th floor
Santa Ana, CA 92701

3. INVOICING INSTRUCTIONS:

The Contractor will provide an invoice on Contractor's letterhead for services rendered. Each invoice will have a number and will include the following information:

The Demand Letter/Invoice must include

- A. Contractor's name and address
- B. Contractor's remittance address (if different from 1 above)
- C. Contractor's Tax ID Number
- D. Name of County Agency Department
- E. County Contract Number
- F. Service date(s) – Month of Service
- G. Delivery Order (DO) / Subordinate Agreement Number
- H. Deliverables / Service description (in accordance with Attachment A)
- I. Contractor's Federal I. D. number
- J. Total

Further instructions regarding invoicing/reimbursements as set forth in Exhibit 5, OC Community Resources Contract Reimbursement Policy, are attached hereto and incorporated herein by reference.

4. MONTHLY OPERATING COSTS

Payments for monthly work completed shall be made as follows:

- A. Contractor shall timely transmit to County all data required pursuant to this Contract. Contractor also shall submit an invoice(s) and such other substantiating reports as County may require, all in a form satisfactory to Project Manager, by the tenth (10th) day of each month, showing the prior month's actual expenditures. If the 10th falls on a weekend or holiday, the invoice/data report is due the next business day. If Contractor receives funds pursuant to this Contract for more than one program or Service Area, each such program or Service Area shall be invoiced separately from all other programs or Service Areas, and separate substantiating reports shall be submitted for each program or Service Area, unless otherwise approved by Project Manager. County shall make monthly flat rate payments as described in Paragraph 2, above based on Contractor's data, invoice(s), and substantiating reports, unless otherwise approved by Project Manager.

- B. In cases where errors or Disallowed costs are identified by County, County will return invoice(s) for revision. Contractor must resubmit revised invoice(s) within five (5) business days of notification from County, excluding the close-out invoice.
- C. No payments will be made if any preceding months' data, reports, or invoices are outstanding, unless otherwise approved by the Administrator.
- D. No payments will be made for costs incurred by Contractor which are not "allowable costs" applicable to Contractor under 45 C.F.R. Part 92.22(b).
- E. Whenever Contractor is not in compliance with any provision of this Contract, Project Manager, may withhold payment until such time as Contractor comes into compliance.
- F. Total Monthly Costs may exceed one-twelfth of the Maximum Obligation of County. Upon receipt of sufficient written justification from the Contractor, as determined in the sole discretion of the Project Manager, or her designee, the Project Manager, has the discretion, in any given month, to pay over the monthly one-twelfth of the Maximum Obligation.

5. FULL COMPENSATION

Contractor agrees to accept the specified compensation as set forth in this Contract as full remuneration for performing all services and furnishing all staffing and materials required, for any reasonably unforeseen difficulties which may arise or be encountered in the execution of the services until acceptance, for risks connected with the services, and for performance by the Contractor of all its duties and obligations hereunder.

6. CLOSE-OUT DEADLINES

- A. The close-out invoice is due on the June 15, 2022, without exceptions **or within 30 days of all monies under this contract being exhausted.** In cases of returned invoices due to errors or Disallowed costs, Contractor must resubmit revised invoice(s) within two (2) business days of notification from County.
- B. Request for budget modifications and/or invoice revisions from the Contractor will be restricted to a minimum for the January invoice and will only be allowed at the County's discretion.
- C. Contractor must submit the **May 2022** invoice estimate by the June 15, 2022. Estimates must be projected based on anticipated actual expenditure.

7. THIRD-PARTY REVENUE

Contractor shall make every reasonable effort to obtain all available reimbursement from third parties (e.g., insurers), for which persons served hereunder may be eligible. All such

third-party reimbursements received by Contractor shall be reported to County in the format required by County. The amount of such third-party reimbursements shall be deducted from County's maximum obligation hereunder.

8. INTEREST EARNED

- A. If Contractor earns interest on funds received pursuant to this Contract, that interest shall be identified as income to the program(s) for which this Contract provides and shall be used and expended only for said program(s). Contractor shall maintain in its file's full documentation of such interest earnings and expenditures.

- B. If Contractor is a nonprofit, it shall maintain any advances of funds or contributions received under this Contract in interest-bearing accounts, unless "a" or "b" below apply:
 - i. The best reasonably available interest-bearing account would not be expected to earn interest in excess of \$500 per year on the funds deposited pursuant to this Contract combined with other federal cash balances, if any, maintained by Contractor; or

 - ii. The depository would require an average or minimum balance so high that it would not be feasible within the expected cash resources Contractor expects to receive under this Contract.

BUDGET SCHEDULE

Nutrition Gap Program (NGP)

Viet America Society

1. Contractor’s Invoice with Fixed Per Diem Costs:

May 3, 2021 thru May 31, 2022

Nutrition Gap Program Cost Reimbursement			
Number of Breakfast Served			
Number of Lunch Served			
Number of Dinner Served			
Incidentals/Delivery Costs			
Meals Subtotal	0		
Program Administration		\$	-
Total Reimbursement		\$	-
Cash Advance Amount		\$	166,666
			-
Remaining Balance		\$	-
Flat Monthly County Obligation Rate			\$166,666

2. The above Cost Categories is an overview of the actual invoice approved by the Office on Aging. Contractor shall be responsible for and maintain the approved *NGP per diem meal costs*. Any deviation from the Office on Aging approved monthly flat rate meal costs and budget, may and can delay reimbursements.

PERFORMANCE STANDARDS

CONTRACTOR: Viet America Society		PROGRAM PERIOD:	
PROGRAM NAME(S): Nutrition Gap Program (NGP)		May 3, 2021 - May 31, 2022	
CONTRACT #: MA-012-21011525		DATE: XX/XX/XXXX	
PROGRAM SERVICE			
PROGRAM SERVICE		SERVICE UNITS	
Number of meals delivered per delivery day			
Number of deliveries made per delivery day (i.e. one delivery per participant = 1, even if delivering multiple meals for the same participant)			

1. Federal Award Identification

- A. **Subrecipient Name:** Viet America Society
- B. **Subrecipient’s Unique Identifier (DUNS):** 130489998
- C. **Federal Award Identification Number (FAIN):** TBD
- D. **Federal Award Date:** 2021
- E. **Subaward Period of Performance:** May 3, 2021 to May 31, 2022
- F. **Total Amount of Federal Funds Obligated by the Action:** \$1,999,996.00

CFDA	FAIN	Award Date	Formula Funds	Amount
21.027	TBD	2021	ARPA	\$1,999,996.00
TOTAL:				\$1,999,996.00

- G. **Total Amount of Federal Funds Obligated to the Subrecipient:** \$1,999,996.00
- H. **Total Amount of the Federal Award:** \$616,840,943
- I. **Federal Award Project Description:** American Rescue Plan Act of 2021 (ARPA)
- J. **Federal Awarding Agency:** U.S. Department of Treasury
- K. **Name of Pass Through Entity (PTE):** County of Orange/OC Community Resources
- L. **Contact Information for the Awarding Official:** Renee Ramirez, Director (714) 480-6483, renee.ramirez@occr.ocgov.com
- M. **CFDA Number and Name:** 21.027 – State and Local Fiscal Recovery Funds program
- N. **Whether Award is R&D:** No
- O. **Indirect Cost Rate for the Federal Award:** N/A



**AMENDMENT 3
TO
CONTRACT No. MA-012-21011525**

BETWEEN THE COUNTY OF ORANGE

AND

VIET AMERICA SOCIETY

**FOR THE PROVISION OF
AMERICAN RESCUE PLAN ACT OF 2021 (ARPA), H.R. 1319
NUTRITION GAP PROGRAM SERVICES**

CFDA#	FAIN#	PROGRAM/SERVICE TITLE	FUNDING AGENCY
21.027	20-1982-0-1-806	State and Local Fiscal Recovery Funds – American Rescue Plan Act of 2021 (ARPA), H.R. 1319	U.S. Department of Treasury

This Amendment to Contract No. MA-012-21011525, hereinafter referred to as “Amendment 3” is made and entered into upon execution of all necessary signatures between the County of Orange, a political subdivision of the State of California, hereinafter referred to as “County” and Viet America Society, D-U-N-S No. 130489998, a California non-profit corporation, with a place of business at 17801 Santa Anita Circle, Fountain Valley, CA 92708, hereinafter referred to as “Subrecipient,” with County and Subrecipient sometimes referred to as “Party,” or collectively as “Parties.”

RECITALS

WHEREAS, the County and Subrecipient entered into Contract No. MA-012-21011525, hereinafter referred to as “original Contract,” for the provision of the District 1 Nutrition Gap Program, commencing May 3, 2021 through November 30, 2021, in the amount not to exceed \$999,996; and

WHEREAS, on May 31, 2021, the County executed the First Amendment to the original Contract and replaced Attachment A, Scope of Services, with Attachment A-1; and replaced Attachment E, Federal Award Identification, with Attachment E-1; and

WHEREAS, on June 16, 2021, the County executed the Second Amendment to extend the Contract term through May 31, 2022; and revised Paragraph 2 of the Contract to reflect the new Contract term; and increased the Contract by the monetary amount of \$1,000,000 for a total Contract amount of \$1,999,996; and replaced Attachment A-1, Scope of Services, with Attachment A-2; and replaced Attachment B, Payment/Compensation, with Attachment B-1; and replaced Attachment C, Budget Schedule, with Attachment C-1; and replaced Attachment D, Performance Standards, with Attachment D-1; and replaced Attachment E-1, Federal Award Identification, with Attachment E-2; and

WHEREAS, the County now desires to renew the Contract term for an additional one-year period effective June 1, 2022 through May 31, 2023; and revise Paragraph 2 of the Contract to reflect the new Contract term; and increase the Contract by the monetary amount of \$2,000,000 for a cumulative total Contract amount of \$3,999,996; and make other minor modifications to the Contract; and replace Attachment A-2, Scope of Services, with Attachment A-3; and replace Attachment B-1, Payment/Compensation, with Attachment B-2; and replace Attachment C-1, Budget Schedule, with Attachment C-2, Monthly Invoice Form; and replace Attachment D-1, Performance Standards, with Attachment D-2; and replace Attachment E-2, Federal Award Identification, with Attachment E-3; and

NOW, THEREFORE, in consideration of the mutual obligations set forth herein, both Parties mutually agree to amend as follows:

1. The Contract Term, set forth in paragraph 2 of this Contract, is hereby renewed for the period of June 1, 2022 through May 31, 2023, unless otherwise terminated by the County under the terms of the Contract.
2. The Contract Maximum Obligation, set forth in paragraph 5 of this Contract, is hereby increased during the renewal period by \$2,000,000, for a cumulative total Contract amount of \$3,999,996.
3. Paragraph 25. News/Information Release of the Contract shall be amended to read as follows:

“25. **Media Contact/News/Information Release:** The Subrecipient agrees that it will not contact the media/press, discuss this Contract or the related program with the media/press, or issue any news releases in connection with either the award of this Contract, any subsequent amendment of, or any effort/performance under this Contract without first obtaining review and written approval of said media/press contact, discussion, and/or news release from the County through the County’s Project Manager.”

4. Paragraph 47. D-U-N-S and Related Information of the Contract shall be amended to read as follows:

“**47. D-U-N-S Number and Related Information:** D-U-N-S Number is a unique, 9-digit identifier issued and maintained by the Dun & Bradstreet (D&B) that verifies the existence of a business entity at <http://www.dnb.com>. The County reserves the right to verify and validate any information prior to contract award and during the entire term of the Contract.

Subrecipient shall register its organization at <https://www.SAM.gov> and ensure its status is “active,” and in good standings prior to execution of this Contract. **Upon completion of the registration process at SAM.gov, Subrecipient will be assigned a Unique Entity Identifier number known as UEI (SAM). The UEI (SAM) number will be used by County to ensure that Subrecipient’s registration status is current and remains active during the Contract term. Subrecipient shall obtain and provide its UEI (SAM) number to the County at the County’s request and prior to the execution of this**

Contract provided the UEI (SAM) number is obtained by Subrecipient using reasonable effort using the UEI (SAM) system.”

5. Attachment A-2, Scope of Services, shall be replaced with Attachment A-3.
6. Attachment B-1, Payment/Compensation, shall be replaced with Attachment B-2.
7. Attachment C-1, Budget Schedule, shall be replaced with Attachment C-2, Monthly Invoice Form.
8. Attachment D-1, Performance Standards, shall be replaced with Attachment D-2.
9. Attachment E-2, Federal Award Identification, shall be replaced with Attachment E-3.

Except as otherwise expressly set forth herein, all terms and conditions contained in the original Contract, including any amendments/modifications, are hereby incorporated herein by this reference as if fully set forth herein and shall remain in full force and effect.

THE REMAINDER OF THIS PAGE IS INTENTIONALLY LEFT BLANK

IN WITNESS WHEREOF, the Parties hereto have executed this Amendment 3 on the dates with their respective signatures:

*Viet America Society

By: _____	By: _____
Name: <u>Peter Pham</u> (Print)	Name: _____ (Print)
Title: <u>Ceo</u>	Title: _____
Dated: <u>5/2/2022</u>	Dated: _____

*For Subrecipients that are corporations, signature requirements are as follows: 1) One signature by the Chairman of the Board, the President or any Vice President; and 2) One signature by the Secretary, any Assistant Secretary, the Chief Financial Officer or an Assistant Treasurer.

For Subrecipients that are not corporations, the person who has authority to bind the Subrecipient to a Contract, must sign on one of the lines above.

COUNTY OF ORANGE
A Political Subdivision of the State of California

By: _____	Dated: <u>5/2/2022</u>
Dylan Wright, Director OC Community Resources	

SCOPE OF SERVICES

NUTRITION GAP PROGRAM

First District – Viet America Society

1. Background

The Nutrition Gap Program (hereafter NGP) was approved by the County as a supplemental support program for the most vulnerable population impacted by the COVID-19 pandemic. The NGP is designed to address food insecurity challenges caused by COVID-19 for seniors, persons with disabilities and other demographics as identified by the First District.

The NGP is expected to be in place May 3, 2021 until May 31, 2023, or as determined by the County. Program extension will be determined by the Orange County Board of Supervisors.

2. Funding

Funding for NGP comes from the American Recovery Act. There are no match requirements from Subrecipient Viet America Society under this funding source.

3. Participant Eligibility and Requirements

The following persons are eligible for the Nutrition Gap Program:

- a. Persons who reside in the First District and are facing food insecurity due to the COVID-19 public health emergency.
- b. Persons with disabilities, regardless of age.
 - a) *Disability* means, with respect to an individual:
 - i. A physical or mental impairment that substantially limits one or more of the major life activities of such individual;
 - ii. A record of such an impairment; or
 - iii. Being regarded as having such an impairment. [USC §35.108]
 - b) *Individual with a disability* means a person who has a disability. The term individual with a disability does not include an individual who is currently engaging in the illegal use of drugs, when the public entity acts on the basis of such use. [USC §35.104]
- c. NGP participants must not currently be receiving food assistance from other state or federal nutrition programs.
- d. NGP participants shall self-certify eligibility for the program. Participants deemed ineligible after acceptance to the NGP will immediately be disenrolled.

- e. NGP participants must have an address that NGP subrecipients can use to deliver food to, as applicable.

4. Key Responsibilities – Office on Aging (OoA)

- a. The Office on Aging shall collaborate with First District to provide overall program administration and reporting.
- b. OoA shall provide technical assistance to subrecipient as needed.
- c. OoA shall communicate all necessary program updates and requirements to the subrecipient.

5. Key Responsibilities – Subrecipient (Viet America Society (VAS))

- 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 Cities of Cypress, Fountain Valley, Garden Grove, Huntington Beach, La Palma, Los Alamitos, Seal Beach, and Westminster, and in the unincorporated communities of Midway City and Rossmoor.
- 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 NGP participants.
- d. Subrecipient shall adhere to all applicable Federal, State, and County regulations.
- e. All NGP staff and volunteers must adhere to all sanitation, social distancing, and contactless delivery guidelines (if applicable) from the CDC, California Department of Health, and Orange County Health Care Agency.
- f. Subrecipient shall be responsible for all contractual agreements between itself and its subcontractors, if applicable, call centers, food suppliers, etc.
- g. Subrecipient shall provide program oversight and guidance to all applicable NGP subcontractors to ensure they meet program requirements.
- h. Subrecipient shall be responsible for cost reimbursement to all participating subcontractors.

- i. Subrecipient shall submit a completed Monthly Invoice Form (Attachment C) by the tenth (10th) day of each month, showing the prior month's actual expenditures. If the 10th falls on a weekend or holiday, the invoice/data report is due the next business day.
- j. Subrecipient shall provide complete and accurate records of number of participants and meals served to OoA for reimbursement.
- k. Subrecipient shall not be eligible for reimbursement on meals that cannot be delivered to participants for any reason.

6. Data Requirements

- a. Subrecipient must compile the data reported by the Subrecipient and subcontractor and provide OoA with the following data:
 - Number of meals delivered per delivery day
 - Number of deliveries made per delivery day (i.e. one delivery per participant = 1, even if delivering multiple meals for the same participant)
- b. Subrecipient is required to submit the reports to OoA at a time designated by the County.

PAYMENT/COMPENSATION

1. COMPENSATION:

This is a fixed fee Contract between the County and the Subrecipient for up to: \$2,000,000 for the duration of the program (From June 1, 2022 thru May 31, 2023, or as determined by the County) as set forth in Attachment A-3, Scope of Services attached hereto and incorporated herein by reference. The Subrecipient agrees to accept the specified compensation as set forth in this Contract as full remuneration for performing all services and furnishing all staffing and materials required, for any reasonably unforeseen difficulties which may arise or be encountered in the execution of the services until acceptance, for risks connected with the services, and for performance by the Subrecipient of all its duties and obligations hereunder. The County shall have no obligation to pay any sum in excess of the total Contract amount specified unless authorized by an amendment in accordance with Paragraphs C and P of the County's General Terms and Conditions.

2. PAYMENT TERMS:

The County shall process a one-time cash advance of \$166,674 (one hundred and sixty-six thousand, six hundred and seventy-four dollars), for the month of June 2022, to the Subrecipient on June 1, 2022. Beginning in August 2022, for the month of July 2022, and each month thereafter, the County shall make monthly flat rate payments in the amount of \$166,666 (one hundred and sixty-six thousand, six hundred and sixty-six dollars) until the funds have been exhausted. The final payment may be less than \$166,666 and the total payments shall not exceed the Contract maximum obligation. An invoice for the reimbursement of costs shall be submitted to the address specified below upon the completion of the services/activities and approval of the County Project Manager. Subrecipient shall reference Contract number on invoice. Payment will be net 30 days after receipt of an invoice in a format acceptable to the County of Orange and verified and approved by OC Community Services and subject to routine processing requirements of the County. The responsibility for providing an acceptable invoice rest with the Subrecipient.

Billing shall cover services not previously invoiced. The Subrecipient shall reimburse the County of Orange for any monies paid to the Subrecipient for services not provided or when services do not meet the Contract requirements.

Payments made by the County shall not preclude the right of the County from thereafter disputing any items or services involved or billed under this Contract and shall not be construed as acceptance of any part of the services. In the event cost is disputed and/or disallowed, the County will make partial payment to recoup disputed/disallowed monies in the following billing cycle. The Subrecipient will reimburse the County for disputed/disallowed monies identified after May 31, 2023, in one lump sum by June 15, 2023.

Program Invoice(s):

OC Community Resources
Attention: Accounts Payable
601 N. Ross St., 6th floor
Santa Ana, CA 92701

3. INVOICING INSTRUCTIONS:

The Subrecipient will provide an invoice on Subrecipient's letterhead for services rendered. Each invoice will have a number and will include the following information:

The Demand Letter/Invoice must include

- A. Subrecipient's name and address
- B. Subrecipient's remittance address (if different from 1 above)
- C. Subrecipient's Tax ID Number
- D. Name of County Agency Department
- E. County Contract Number
- F. Service date(s) – Month of Service
- G. Delivery Order (DO) / Subordinate Agreement Number
- H. Deliverables / Service description (in accordance with Attachment A)
- I. Subrecipient's Federal I. D. number
- J. Total

Further instructions regarding invoicing/reimbursements as set forth in Exhibit 5, OC Community Resources Contract Reimbursement Policy, are attached hereto and incorporated herein by reference.

4. MONTHLY OPERATING COSTS

Payments for monthly work completed shall be made as follows:

- A. Subrecipient shall timely transmit to County all data required pursuant to this Contract. Subrecipient also shall submit an invoice(s) and such other substantiating reports as County may require, all in a form satisfactory to Project Manager, by the tenth (10th) day of each month, showing the prior month's actual expenditures. If the 10th falls on a weekend or holiday, the invoice/data report is due the next business day. If Subrecipient receives funds pursuant to this Contract for more than one program or Service Area, each such program or Service Area shall be invoiced separately from all other programs or Service Areas, and separate substantiating reports shall be submitted for each program or Service Area, unless otherwise approved by Project Manager. County shall make monthly flat rate payments as described in Paragraph 2, above based

on Subrecipient's data, invoice(s), and substantiating reports, unless otherwise approved by Project Manager.

- B. In cases where errors or Disallowed costs are identified by County, County will return invoice(s) for revision. Subrecipient must resubmit revised invoice(s) within five (5) business days of notification from County, excluding the close-out invoice.
- C. No payments will be made if any preceding months' data, reports, or invoices are outstanding, unless otherwise approved by the Administrator.
- D. No payments will be made for costs incurred by Subrecipient which are not "allowable costs" applicable to Subrecipient under 45 C.F.R. Part 92.22(b).
- E. Whenever Subrecipient is not in compliance with any provision of this Contract, Project Manager, may withhold payment until such time as Subrecipient comes into compliance.
- F. Total Monthly Costs may exceed one-twelfth of the Maximum Obligation of County. Upon receipt of sufficient written justification from the Subrecipient, as determined in the sole discretion of the Project Manager, or her designee, the Project Manager, has the discretion, in any given month, to pay over the monthly one-twelfth of the Maximum Obligation.

5. FULL COMPENSATION

Subrecipient agrees to accept the specified compensation as set forth in this Contract as full remuneration for performing all services and furnishing all staffing and materials required, for any reasonably unforeseen difficulties which may arise or be encountered in the execution of the services until acceptance, for risks connected with the services, and for performance by the Subrecipient of all its duties and obligations hereunder.

6. CLOSE-OUT DEADLINES

- A. The close-out invoice is due on the June 15, 2023, without exceptions or within 30 days of all monies under this contract being exhausted. In cases of returned invoices due to errors or Disallowed costs, Subrecipient must resubmit revised invoice(s) within two (2) business days of notification from County.
- B. Request for budget modifications and/or invoice revisions from the Subrecipient will be restricted to a minimum for the January invoice and will only be allowed at the County's discretion.
- C. Subrecipient must submit the May 2023 invoice estimate by the June 15, 2023. Estimates must be projected based on anticipated actual expenditure.

7. THIRD-PARTY REVENUE

Subrecipient shall make every reasonable effort to obtain all available reimbursement from third parties (e.g., insurers), for which persons served hereunder may be eligible. All such third-party reimbursements received by Subrecipient shall be reported to County in the format required by County. The amount of such third-party reimbursements shall be deducted from County's maximum obligation hereunder.

8. INTEREST EARNED

- A. If Subrecipient earns interest on funds received pursuant to this Contract, that interest shall be identified as income to the program(s) for which this Contract provides and shall be used and expended only for said program(s). Subrecipient shall maintain in its file's full documentation of such interest earnings and expenditures.
- B. If Subrecipient is a nonprofit, it shall maintain any advances of funds or contributions received under this Contract in interest-bearing accounts, unless "a" or "b" below apply:
 - i. The best reasonably available interest-bearing account would not be expected to earn interest in excess of \$500 per year on the funds deposited pursuant to this Contract combined with other federal cash balances, if any, maintained by Subrecipient; or
 - ii. The depository would require an average or minimum balance so high that it would not be feasible within the expected cash resources Subrecipient expects to receive under this Contract.

MONTHLY INVOICE FORM

Nutrition Gap Program (NGP)

Viet America Society

1. Subrecipient’s Invoice with Fixed Per Diem Costs:

June 1, 2022 thru May 31, 2023

Nutrition Gap Program			
Number of Breakfast Served			
Number of Lunch Served			
Number of Dinner Served			
Incidentals/Delivery Costs			
Week #1 – Total Number of Meals Served			
Week #2 – Total Number of Meals Served			
Week #3 – Total Number of Meals Served			
Week #4 – Total Number of Meals Served			
Meals Subtotal	0		
Program Administration		\$	-
Total Reimbursement		\$	-
Cash Advance Amount (for month of June 2022)*		\$166,674	-
Remaining Balance		\$1,833,326	-
Flat Monthly County Obligation Rate		\$166,666	

*Cash Advance amount is only for the month of June 2022.

2. The above Cost Categories is an overview of the actual invoice approved by the Office on Aging. Subrecipient shall be responsible for and maintain the approved *NGP per diem meal costs*. Any deviation from the Office on Aging approved monthly flat rate meal costs and budget, may and can delay reimbursements.

PERFORMANCE STANDARDS

CONTRACTOR: Viet America Society		PROGRAM PERIOD:	
PROGRAM NAME(S): Nutrition Gap Program (NGP)		June 1, 2022 through May 31, 2023	
CONTRACT #: MA-012-21011525		DATE: June 2022	
PROGRAM SERVICE		SERVICE UNITS	
Number of meals delivered per delivery day			
Number of deliveries made per delivery day (i.e. one delivery per participant = 1, even if delivering multiple meals for the same participant)			
Number of meals served per week			

1. Federal Award Identification

- A. **Subrecipient Name:** Viet America Society
- B. **Subrecipient’s Dun & Bradstreet Number (DUNS):** 130489998
- C. **Subrecipient’s SAM Unique Entity Identifier (UEI):** LNVBDCMZZGQ5
- D. **Federal Award Identification Number (FAIN):** 20-1982-0-1-806
- E. **Federal Award Date:** 2022
- F. **Subaward Period of Performance:** June 1, 2022 to May 31, 2023
- G. **Total Amount of Federal Funds Obligated by the Action:** \$2,000,000.00

CFDA	FAIN	Award Date	Formula Funds	Amount
21.027	20-1982-0-1-806	2022	ARPA	\$2,000,000.00
TOTAL:				\$2,000,000.00

- H. **Total Amount of Federal Funds Obligated to the Subrecipient:** \$2,000,000.00
- I. **Total Amount of the Federal Award:** \$616,840,943
- J. **Federal Award Project Description:** American Rescue Plan Act of 2021 (ARPA)
- K. **Federal Awarding Agency:** U.S. Department of Treasury
- L. **Name of Pass Through Entity (PTE):** County of Orange/OC Community Resources
- M. **Contact Information for the Awarding Official:** Renee Ramirez, Director (714) 480-6483, renee.ramirez@occr.ocgov.com
- N. **CFDA Number and Name:** 21.027 – State and Local Fiscal Recovery Funds program
- O. **Whether Award is R&D:** No
- P. **Indirect Cost Rate for the Federal Award:** N/A

Exhibit C

**BENEFICIARY AGREEMENT BETWEEN THE COUNTY OF ORANGE AND
VIET AMERICA SOCIETY, INC. FOR
AMERICAN RESCUE PLAN ACT FUNDING**

This Agreement (the “Agreement”) is made and entered into by and between the County of Orange, a political subdivision of the State of California, hereinafter referred to as “County,” and Viet America Society, Inc., a California nonprofit corporation, hereafter referred to as “Non-Profit,” with the County and Non-Profit referred to as “Party,” or collectively as “Parties.”

WHEREAS, on February 26, 2020, the County Health Officer declared a local health emergency based on an imminent and proximate threat to public health from the introduction of a novel coronavirus (named “COVID-19”) in Orange County (the “COVID-19 Emergency”); and

WHEREAS, on March 2, 2020, the Board of Supervisors adopted Resolution No. 2020-11 ratifying the local health emergency declared by the County’s Health Officer; and

WHEREAS, on March 4, 2020, the Governor of the State of California declared a State of Emergency to exist in California because of the threat of COVID-19; and

WHEREAS, on March 13, 2020, the President of the United States issued a Proclamation on Declaring a National Emergency Concerning the COVID-19 Outbreak; and

WHEREAS, the American Rescue Plan Act (ARPA) was passed by Congress and signed into law by the President of the United States on March 11, 2021; and

WHEREAS, under the State and Local Fiscal Recovery Funds (SLFRF) program, enacted as part of (ARPA), more than \$350 billion in emergency funding was distributed to state, local, territorial, and Tribal governments with the County receiving a total of \$616.8 million in two equal allocations of SLFRF funds; and

WHEREAS, ARPA provides that SLFRF funds may be used to replace lost public sector revenue to pay for government service expenses that are incurred during the period that begins on March 3, 2021, and ends on December 30, 2024; and

WHEREAS, on January 6, 2022, the United States Department of Treasury released its Final Rule for the SLFRF program, which among other things, authorizes State and local government recipients to use SLFRF funds to replace lost public sector revenue and use such funding to provide government services up to the amount of revenue loss due to the pandemic; and

WHEREAS, on September 13, 2022, the Orange County Board of Supervisors authorized the allocation of \$6,900,000 in SLFRF funds to be used for, among other items, non-profits that support meal gap programs in the First District; and

WHEREAS, Non-Profit has substantial experience in providing food assistance to the community in the First District; and

WHEREAS, in order to assist Non-Profit in the provision of meal gap projects, the Parties have agreed that the County shall transfer the Grant Amount described herein to Non-Profit.

NOW, THEREFORE, the Parties mutually agree as follows:

1. **TERM OF AGREEMENT.** The term of this Agreement begins on the date when fully executed by the Parties, and terminates on June 30, 2023, or when all the Parties' obligations under this Agreement are fully satisfied, whichever occurs earlier.

2. **USE OF GRANT AMOUNT.**

a. The grant funds provided are federal funds and subject to the Single Audit Act of 1984. The following information is provided in accordance with the Single Audit Act.

Grant Amount	\$200,000
Non-Profit Name:	Viet America Society, Inc.
Non-Profit Unique Entity Identifier (UEI)	LNVBDCMZZGQ5
Awarding County Agency	County Executive Office
County Contact	Oana Cosma (714) 834-7410
Assistance Listing Number (ALN) / Name	21.027 / Coronavirus State and Local Fiscal Recovery Funds
Federal Award Identification Number	SLFRP1607
Awarding Federal Agency	US Treasury Department
Indirect Cost Rate	10% MTDC or Federally Approved Rate
Whether Award is R&D:	No

b. Non-Profit shall use Grant Amount provided under this Agreement for costs needed to support its meal gap programs in the First District.

c. Indirect costs may not exceed 10% of the modified total direct costs per 2 CFR section 200.68 or the federally approved indirect cost rate, if applicable.

d. Non-Profit must utilize the Grant Amount in accordance with all Federal and State laws, including but not limited to the American Rescue Plan Act of 2021 (ARPA), codified at 42 U.S.C. § 802, et seq., and all applicable regulations and guidelines implementing ARPA, including the regulations

issued by the Department of Treasury at 31 CFR Part 35 regarding costs that are payable from SLFRF Funds.

3. PAYMENT OF GRANT AMOUNT

a. The County will issue a one-time contribution to the Non-Profit of the **Grant Amount set forth in Paragraph 2.a** within 10 business days of the full execution of this Agreement. All of Non-Profit's expenditures of the Grant Amount must be for costs as described in Paragraph 2.b of this Agreement.

b. It is understood that the County makes no commitment to fund this Agreement beyond the terms set forth herein.

4. STATUTES AND REGULATIONS APPLICABLE TO GRANT. Non-Profit must comply with all applicable requirements of State, Federal, and County of Orange laws, executive orders, regulations, program and administrative requirements, policies and any other requirements governing this Agreement. Non-Profit must comply with applicable State and Federal laws and regulations pertaining to labor, wages, hours, and other conditions of employment. Non-Profit must comply with new, amended, or revised laws, regulations, and/or procedures that apply to the performance of this Agreement. These requirements include, but are not limited to:

a. Office of Management and Budget (OMB) Guidance. Non-Profit must comply with the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards per 2 CFR Part 200 (the "Uniform Guidance"), including the procurement standards set forth in 2 CFR 200.318 through 2 CFR 200.327 when using the Grant Amount to procure goods and services.

b. Single Audit Act. Since Federal funds are used in the performance of this Agreement, Non-Profit must, as applicable, adhere to the rules and regulations of the Single Audit Act (31 USC Sec. 7501 et seq.), OMB Circular A-133 and any administrative regulation or field memoranda implementing the Act.

c. Political Activity Prohibited. None of the funds, materials, property or services provided directly or indirectly under this Agreement may be used for any partisan political activity, or to further the election or defeat of any candidate for public office. Funds provided under this Agreement may not be used for any purpose designed to support or defeat any pending legislation or administrative regulation.

d. SAM.gov Requirements. Non-Profit is required to have an active registration with the System for Award Management ("SAM") (<https://www.sam.gov>).

5. **COMPLIANCE WITH GRANT REQUIREMENTS.** Grant funds awarded must be used solely for the purposes identified in Paragraph 2 of this Agreement. In accordance with Paragraph 11, Non-Profit agrees to indemnify, defend, and hold harmless the County of Orange for any sums the State or Federal government contends or determines Non-Profit used in violation of this Agreement. Non-Profit shall immediately return to the County any funds the County or any responsible State or Federal agency, including the Department of Treasury, determines the Non-Profit has used in a manner that is inconsistent with Paragraph 2 of this Agreement. The provisions of this paragraph shall survive termination of this Agreement.
6. **CERTIFICATION.** Non-Profit hereby certifies that the following statements and responses are true:
 - a. The Non-Profit is a non-profit organization whose mission includes providing meal gap programs to the community.
 - b. Non-Profit Organization will use the Grant Amount for eligible expenses as described in Section 2 above.
7. **RECORDS MAINTENANCE.** Records, in their original form, must be maintained in accordance with requirements prescribed by the County with respect to all matters specified in this Agreement. Original forms are to be maintained on file for all documents specified in this Agreement. Such records must be retained for a period of four (4) years after termination of this Agreement and after final disposition of all pending matters. "Pending matters" include, but are not limited to, an audit, litigation or other actions involving records. Records, in their original form pertaining to matters covered by this Agreement, must be retained within the County of Orange unless authorization to remove them is granted in writing by the County.
8. **RECORDS INSPECTION.** At any time during normal business hours and as often as either the County, Inspector General acting pursuant to the Inspector General Act of 1978, or the Auditor General of the State of California may deem necessary, Non-Profit must make available for examination all its records with respect to all matters covered by this Agreement. The County, Inspector General, and the Auditor General of the State of California each have the authority to audit, examine and make excerpts or transcripts from records, including all Non-Profit's invoices, materials, payrolls, records of personnel, conditions of employment and other data relating to all matters covered by this Agreement. Non-Profit agrees to provide any reports requested by the County regarding performance of this Agreement. With respect to inspection of Non-Profit's records, the County may require that Non-Profit provide supporting documentation to substantiate Non-Profit's expenses with respect to the Non-Profit's use or expenditure of monies provided by the County to the Non-Profit under this Agreement.

9. **INDEPENDENT CONTRACTOR.** The Non-Profit shall be considered an independent contractor and neither the Non-Profit, its employees, nor anyone working under the Non-Profit shall be considered an agent or an employee of County. Neither the Non-Profit, its employees nor anyone working under the Non-Profit shall qualify for workers' compensation or other fringe benefits of any kind through County.
10. **PERMITS, LICENSES, APPROVALS, AND LEGAL OBLIGATIONS.** Non-Profit shall be responsible for obtaining all permits, licenses, and approvals required for performing any work under this Agreement. Non-Profit shall be responsible for observing and complying with any applicable Federal, State, or local laws, or rules or regulations affecting any such work. Non-Profit shall provide copies of permits and approvals to the County upon request.
11. **INDEMNITY.** The Non-Profit agrees to indemnify, defend with counsel approved in writing by County, and hold County, its elected and appointed officials, officers, employees and agents and those special districts and agencies which County's Board of Supervisors acts as the governing Board harmless from any claims, demands or liability of any kind or nature, arising from or related to the Non-Profit's receipt of the Grant Amount under this Agreement, including any claims that the amounts paid by the County to Non-Profit were not used consistent with the restrictions on the use of SLFRF program funds as set forth in the regulations and guidance issued by the Department of Treasury regarding the use of such funds. The provisions of this paragraph shall survive the termination of this Agreement.
12. **NOTICES.** All notices, requests, demands and other communications contemplated, called for, permitted, or required to be given hereunder shall be in writing. Any written communications shall be deemed to have been duly given upon actual in-person delivery, if delivery is by direct hand, or upon delivery on the actual day of receipt or no greater than four (4) calendar days after being mailed by US certified or registered mail, return receipt requested, postage prepaid, whichever occurs first. The date of mailing shall count as the first day. All communications shall be addressed to the appropriate party at the address stated herein or such other address as the parties hereto may designate by written notice from time to time in the manner aforesaid.

Non-Profit:
Peter Pham, President
vietamericasociety@gmail.com
8907 Warner Ave., Suite 135
Huntington Beach, CA 92647

County:
Oana Cosma, County Budget Office
Oana.Cosma@ocgov.com
400 W. Civic Center Dr., 5th Floor

**FIRST AMENDMENT TO BENEFICIARY AGREEMENT BETWEEN THE
COUNTY OF ORANGE AND VIET AMERICA SOCIETY, INC., FOR
AMERICAN RESCUE PLAN ACT FUNDING**

This First Amendment to the Beneficiary Agreement (the “First Amendment”) is made and entered into as of February 24, 2023 by and between the County of Orange, a political subdivision of the State of California, hereinafter referred to as “County,” and Viet America Society, Inc., a California non-profit corporation, hereafter referred to as “Non-Profit,” with the County and Non-Profit referred to as “Party,” or collectively as “Parties.”

WHEREAS, on September 13, 2022, the Orange County Board of Supervisors authorized the allocation of \$6,900,000 in SLFRF funds to be used, among other things, to support meal gap programs in the First District; and

WHEREAS, on December 20, 2022, the Parties entered into a Beneficiary Agreement for American Rescue Plan Act Funding (“Agreement”); and

WHEREAS, the Parties wish to amend the Agreement to increase the Grant Amount by \$2,000,000 for an amended maximum obligation of \$2,200,000.

NOW, THEREFORE, the Parties mutually agree as follows:

1. Paragraph 2 of the Agreement shall be deleted and replaced in its entirety by the following:

2. USE OF GRANT AMOUNT.

a. The grant funds provided are federal funds and subject to the Single Audit Act of 1984. The following information is provided in accordance with the Single Audit Act.

Grant Amount	\$2,200,000
Non-Profit Name:	Viet America Society, Inc.
Non-Profit Unique Entity Identifier (UEI)	LNVBDCMZZGQ5
Awarding County Agency	County Executive Office
County Contact	Oana Cosma (714) 834-7410
Assistance Listing Number (ALN) / Name	21.027 / Coronavirus State and Local Fiscal Recovery Funds
Federal Award Identification Number	SLFRP1607
Awarding Federal Agency	US Treasury Department
Indirect Cost Rate	10% MTDC or Federally Approved Rate
Whether Award is R&D:	No

b. Non-Profit shall use Grant Amount provided under this Agreement for costs needed to support its meal gap programs in the First District.

c. Indirect costs may not exceed 10% of the modified total direct costs per 2 CFR section 200.68 or the federally approved indirect cost rate, if applicable.

d. Non-Profit must utilize the Grant Amount in accordance with all Federal and State laws, including but not limited to the American Rescue Plan Act of 2021 (ARPA), codified at 42 U.S.C. § 802, et seq., and all applicable regulations and guidelines implementing ARPA, including the regulations issued by the Department of Treasury at 31 CFR Part 35 regarding costs that are payable from SLFRF Funds.

3. All other terms and conditions of the Agreement shall remain unchanged and in full force and effect.

IN WITNESS WHEREOF, the Parties hereto have executed this First Amendment on the day and year dated below.

BY: DocuSigned by:
Peter Pham
789D5462799548C...
Peter Pham, President
Viet America Society, Inc.

DATED: 3/3/2023

BY: DocuSigned by:
Helen Hernandez
E631BF836C36422...
Helen Hernandez,
Deputy Purchasing Agent
County Procurement Office
County of Orange, California

DATED: 3/7/2023

APPROVED AS TO FORM:
Office of the County Counsel
County of Orange, California

BY: DocuSigned by:
James Harman
8026E89386254F6...
Deputy

DATED: 3/3/2023

Exhibit D

**AGREEMENT BETWEEN THE COUNTY OF ORANGE AND VIET AMERICA
SOCIETY, INC. DISTRICT DISCRETIONARY FUNDING**

This Agreement (the “Agreement”) is made and entered into by and between the County of Orange, a political subdivision of the State of California, hereinafter referred to as “County,” and Viet America Society, Inc., a California nonprofit corporation, as “Grantee,” with the County and Grantee referred to as “Party,” or collectively as “Parties.”

Recitals

On June 27, 2023, the Orange County Board of Supervisors authorized the allocation of County discretionary funds under Government Code section 26227 for District Discretionary Projects benefitting County residents;

The Board of Supervisors authorized the use of district discretionary funds for programs providing healthcare, housing assistance, workforce development, education, childcare, infrastructure projects and equipment, and meal gap programs; benefit monies to local governments including school districts, and/or non-profits; programs aiding veterans and residents experiencing or at risk of homelessness; and economic support, including arts-related small businesses and non-profit organizations that support local programs around the County;

Grantee provides a Senior Congregant Meal Program to provide meals to seniors and residents with disabilities; and

To assist Grantee in its effort to provide the Senior Congregant Meal Program, the Parties have agreed that the County will transfer the Grant Amount described herein to Grantee.

Accordingly, the Parties mutually agree as follows:

1. **TERM OF AGREEMENT.** The term of this Agreement begins on the date when fully executed by the Parties, and terminates on June 30, 2024, or when all the Parties’ obligations under this Agreement are fully satisfied, whichever occurs earlier.
2. **PAYMENT AND USE OF GRANT AMOUNT.**
 - a. The County will issue a one-time contribution to the Grantee of \$3,000,000 (“Grant Amount”) within 10 business days of the full execution of this Agreement. It is understood that the County makes no commitment to fund this Agreement beyond the terms set forth herein.
 - b. All of Grantee’s expenditures of the Grant Amount must be for costs associated with the Senior Congregant Meal Program and consistent with the attached Scope of Services.

c. Grantee must utilize the Grant Amount in accordance with all applicable Federal, State, and local laws and regulations, including labor, wages, hours, and other conditions of employment. Grantee must comply with new, amended, or revised laws, regulations, and/or procedures that apply to the performance of this Agreement.

d. None of the funds, materials, property, or services provided directly or indirectly under this Agreement may be used for any political activity, or to further the election or defeat of any candidate for public office. Funds provided under this Agreement may not be used for any purpose designed to support or defeat any pending legislation or administrative regulation. None of the funds provided under this Agreement may be used for inherently religious activities such as worship, religious instruction, or proselytization.

3. **COMPLIANCE WITH GRANT REQUIREMENTS.** The Grant Amount must be used solely for the purposes identified in Paragraph 2 of this Agreement. Grantee shall immediately return to the County any funds Grantee has used in a manner that is inconsistent with Paragraph 2 of this Agreement. Grantee shall return to the County by July 31, 2026, any funds Grantee has not used by June 30, 2026. The provisions of this paragraph shall survive termination of this Agreement.

4. **CERTIFICATION.** Grantee hereby certifies that the following statements and responses are true:

a. The Grantee is an organization whose mission includes serving the Orange County community in healthcare, housing assistance, workforce development, education, arts, childcare, infrastructure projects, or meal gap programs.

b. The Grantee will use the Grant Amount for eligible expenses as described in Paragraph 2 above.

5. **RECORDS MAINTENANCE.** Grantee shall maintain records in their original form in accordance with requirements prescribed by the County with respect to all matters specified in this Agreement. Original forms are to be maintained on file for all documents specified in this Agreement. Such records must be retained for a period of four years after termination of this Agreement and after final disposition of all pending matters. "Pending matters" include, but are not limited to, an audit, litigation or other actions involving records. Records, in their original form pertaining to matters covered by this Agreement, must be retained within Orange County unless the County authorizes in writing their removal from Orange County.

6. **RECORDS INSPECTION.** At any time during normal business hours and as often the County may deem necessary, Grantee must make available for

examination all its records with respect to all matters covered by this Agreement. The County has the authority to audit, examine and make excerpts or transcripts from records, including all Grantee's invoices, materials, payrolls, records of personnel, conditions of employment and other data relating to all matters covered by this Agreement. Grantee agrees to provide any reports requested by the County regarding performance of this Agreement. With respect to inspection of Grantee's records, the County may require that Grantee provide supporting documentation to substantiate Grantee's expenses with respect to the Grantee's use or expenditure of monies provided by the County to the Grantee under this Agreement.

7. **FINAL REPORT.** Upon the earlier of Grantee's use of the entirety of the Grant Amount or June 30, 2026, Grantee shall provide a report to the County that shall identify the expenses paid from the Grant Amount. The Grantee shall provide a certification signed by its President that the statements contained in the report are true and that the expenditures described in the report comply with the uses permitted under Paragraph 2. Grantee shall maintain supporting documentation for the report consistent with the requirements of Paragraph 5.
8. **INDEPENDENT CONTRACTOR.** The Grantee shall be considered an independent contractor and neither the Grantee, its employees, nor anyone working under the Grantee shall be considered an agent or an employee of County. Neither the Grantee, its employees, nor anyone working under the Grantee shall qualify for workers' compensation or other fringe benefits of any kind through County.
9. **PERMITS, LICENSES, APPROVALS, AND LEGAL OBLIGATIONS.** Grantee shall be responsible for obtaining all permits, licenses, and approvals required for performing any work under this Agreement. Grantee shall be responsible for observing and complying with any applicable Federal, State, or local laws, or rules or regulations affecting any such work. Grantee shall provide copies of permits and approvals to the County upon request.
10. **CONFLICT OF INTEREST.** The Grantee 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. This obligation shall apply to the Grantee, the Grantee's employees, agents, and subcontractors. The Grantee's efforts shall include, but not be limited to establishing precautions to prevent its employees, agents, and subcontractors from providing or offering gifts, entertainment, payments, loans or other considerations which could be deemed to influence or appear to influence County staff or elected officers from acting in the best interests of the County.
11. **INDEMNITY.** The Grantee shall indemnify, defend with counsel approved in writing by County, and hold County, its elected and appointed officials, officers, employees and agents and those special districts and agencies which County's

Board of Supervisors acts as the governing Board harmless from any claims, demands, or liability of any kind or nature, including personal injury or property damage, arising from or related to the Grantee's receipt of the Grant Amount under this Agreement. The provisions of this paragraph shall survive the termination of this Agreement.

13. **TERMINATION.** In addition to any other remedies or rights it may have by law, County has the right to immediately terminate this Agreement without penalty for cause or after 30 days' written notice without cause, unless otherwise specified. Cause shall be defined as any material breach of contract, any misrepresentation or fraud on the part of the Grantee. Exercise by County of its right to terminate the Agreement shall relieve County of all further obligation.
14. **NOTICES.** All notices, requests, demands and other communications contemplated, called for, permitted, or required to be given hereunder shall be in writing. Any written communications shall be deemed to have been duly given upon actual in-person delivery, if delivery is by direct hand, or upon delivery on the actual day of receipt or no greater than four calendar days after being mailed by US certified or registered mail, return receipt requested, postage prepaid, whichever occurs first. The date of mailing shall count as the first day. All communications shall be addressed to the appropriate party at the address stated herein or such other address as the parties hereto may designate by written notice from time to time in the manner aforesaid.

Grantee:

Peter Pham, President
8907 Warner Ave., Suite 135
Huntington Beach, CA 92647
vietamericasociety@gmail.com
(714) 721-9845

County:

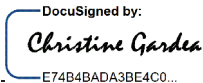
Louis McClure, County Budget & Finance Office
400 W. Civic Center Dr., 5th Floor
Santa Ana, CA 92701-4062
Louis.McClure@ocgov.com
(714) 834-5999

15. **DEFAULTS.** Should either Party fail for any reason to comply with the contractual obligations of this Agreement within the time specified by this Agreement, the non-breaching Party reserves the right to terminate the Agreement.
16. **ATTORNEY FEES.** In any action or proceeding to enforce or interpret any provision of this Agreement, each Party shall bear its own attorney's fees, costs, and expenses.

- 17. ENTIRE CONTRACT: This Agreement contains the entire contract between the Parties with respect to the matters herein, and there are no restrictions, promises, warranties or undertakings other than those set forth herein or referred to herein. No exceptions, alternatives, substitutes, or revisions are valid or binding on the parties unless authorized by the Parties in writing.
- 18. AMENDMENTS. No alteration or variation of the terms of this Agreement shall be valid unless made in writing and signed by the parties; no oral understanding or agreement not incorporated herein shall be binding on either of the Parties; and no exceptions, alternatives, substitutes, or revisions are valid or binding on County unless authorized by County in writing.
- 19. SIGNATURES. Separate copies of this Agreement may be signed by each of the Parties, and this Agreement will have the same force and effect as if the original had been signed by all the Parties. An electronic signature or electronic record of this Agreement or any amendment thereto shall be deemed to have the same legal effect as delivery of an original executed copy of this Agreement or any amendment thereto.

The Parties hereto have executed this Agreement on the day and year dated below.

BY:  789D5462799548C... DATED: 8/11/2023
Peter Pham, President
Viet America Society, Inc.

BY:  E74B4BADA3BE4C0... DATED: 8/11/2023
Christine Gardea, Deputy Purchasing Agent
County Procurement Office
County of Orange, California

APPROVED AS TO FORM:
Office of the County Counsel
County of Orange, California

BY:  6026E89386254F6... Deputy County Counsel
DATED: 8/11/2023

Exhibit E

**AGREEMENT BETWEEN THE COUNTY OF ORANGE AND VIET AMERICA
SOCIETY, INC. DISTRICT DISCRETIONARY FUNDING**

This Agreement (the “Agreement”) is made and entered into by and between the County of Orange, a political subdivision of the State of California, hereinafter referred to as “County,” and Viet America Society, Inc., a California nonprofit corporation, as “Grantee,” with the County and Grantee referred to as “Party,” or collectively as “Parties.”

Recitals

On September 13, 2022, the Orange County Board of Supervisors authorized the allocation of \$6,900,000 in First District discretionary funds under Government Code section 26227 to be used, among other things, for non-profit organizations that support veterans, provide infrastructure projects, workforce and economic development, education, and arts-related programs; and

Grantee supports veterans, provides infrastructure projects, workforce and economic development, education and arts-related programs. Specifically, Grantee will be providing these services through the design, construction, and maintenance of a Vietnam War Memorial at Mile Square Park; and,

To assist Grantee in its effort to provide the Vietnam War Memorial at Mile Square Park, the Parties have agreed that the County will transfer the Grant Amount described herein to Grantee.

Accordingly, the Parties mutually agree as follows:

1. **TERM OF AGREEMENT.** The term of this Agreement begins on the date when fully executed by the Parties, and terminates on June 30, 2024, or when all the Parties’ obligations under this Agreement are fully satisfied, whichever occurs earlier.
2. **PAYMENT AND USE OF GRANT AMOUNT.**
 - a. The County will issue a one-time contribution to the Grantee of \$1,000,000 (“Grant Amount”) within 10 business days of the full execution of this Agreement. It is understood that the County makes no commitment to fund this Agreement beyond the terms set forth herein.
 - b. All of Grantee’s expenditures of the Grant Amount must be for costs associated with the design, construction, and maintenance of the Vietnam War Memorial at Mile Square Park.
 - c. Grantee must utilize the Grant Amount in accordance with all applicable Federal, State, and local laws and regulations, including labor, wages, hours, and other conditions of employment. Grantee must comply with

new, amended, or revised laws, regulations, and/or procedures that apply to the performance of this Agreement.

d. None of the funds, materials, property, or services provided directly or indirectly under this Agreement may be used for any political activity, or to further the election or defeat of any candidate for public office. Funds provided under this Agreement may not be used for any purpose designed to support or defeat any pending legislation or administrative regulation. None of the funds provided under this Agreement may be used for inherently religious activities such as worship, religious instruction, or proselytization.

3. **COMPLIANCE WITH GRANT REQUIREMENTS.** The Grant Amount must be used solely for the purposes identified in Paragraph 2 of this Agreement. Grantee shall immediately return to the County any funds Grantee has used in a manner that is inconsistent with Paragraph 2 of this Agreement. Grantee shall return to the County by July 31, 2026, any funds Grantee has not used by June 30, 2026. The provisions of this paragraph shall survive termination of this Agreement.
4. **CERTIFICATION.** Grantee hereby certifies that the following statements and responses are true:
 - a. The Grantee is an organization whose mission includes serving the Orange County community in healthcare, housing assistance, workforce development, education, arts, childcare, infrastructure projects, or meal gap programs.
 - b. The Grantee will use the Grant Amount for eligible expenses as described in Paragraph 2 above.
5. **RECORDS MAINTENANCE.** Grantee shall maintain records in their original form in accordance with requirements prescribed by the County with respect to all matters specified in this Agreement. Original forms are to be maintained on file for all documents specified in this Agreement. Such records must be retained for a period of four years after termination of this Agreement and after final disposition of all pending matters. "Pending matters" include, but are not limited to, an audit, litigation or other actions involving records. Records, in their original form pertaining to matters covered by this Agreement, must be retained within Orange County unless the County authorizes in writing their removal from Orange County.
6. **RECORDS INSPECTION.** At any time during normal business hours and as often the County may deem necessary, Grantee must make available for examination all its records with respect to all matters covered by this Agreement. The County has the authority to audit, examine and make excerpts or transcripts from records, including all Grantee's invoices, materials,

payrolls, records of personnel, conditions of employment and other data relating to all matters covered by this Agreement. Grantee agrees to provide any reports requested by the County regarding performance of this Agreement. With respect to inspection of Grantee's records, the County may require that Grantee provide supporting documentation to substantiate Grantee's expenses with respect to the Grantee's use or expenditure of monies provided by the County to the Grantee under this Agreement.

7. **FINAL REPORT.** Upon the earlier of Grantee's use of the entirety of the Grant Amount or June 30, 3026, Grantee shall provide a report to the County that shall identify the expenses paid from the Grant Amount. The Grantee shall provide a certification signed by its President that the statements contained in the report are true and that the expenditures described in the report comply with the uses permitted under Paragraph 2. Grantee shall maintain supporting documentation for the report consistent with the requirements of Paragraph 5.
8. **INDEPENDENT CONTRACTOR.** The Grantee shall be considered an independent contractor and neither the Grantee, its employees, nor anyone working under the Grantee shall be considered an agent or an employee of County. Neither the Grantee, its employees, nor anyone working under the Grantee shall qualify for workers' compensation or other fringe benefits of any kind through County.
9. **PERMITS, LICENSES, APPROVALS, AND LEGAL OBLIGATIONS.** Grantee shall be responsible for obtaining all permits, licenses, and approvals required for performing any work under this Agreement. Grantee shall be responsible for observing and complying with any applicable Federal, State, or local laws, or rules or regulations affecting any such work. Grantee shall provide copies of permits and approvals to the County upon request.
10. **CONFLICT OF INTEREST.** The Grantee 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. This obligation shall apply to the Grantee, the Grantee's employees, agents, and subcontractors. The Grantee's efforts shall include, but not be limited to establishing precautions to prevent its employees, agents, and subcontractors from providing or offering gifts, entertainment, payments, loans or other considerations which could be deemed to influence or appear to influence County staff or elected officers from acting in the best interests of the County.
11. **INDEMNITY.** The Grantee shall indemnify, defend with counsel approved in writing by County, and hold County, its elected and appointed officials, officers, employees and agents and those special districts and agencies which County's Board of Supervisors acts as the governing Board harmless from any claims, demands, or liability of any kind or nature, including personal injury or property damage, arising from or related to the Grantee's receipt of the Grant

Amount under this Agreement. The provisions of this paragraph shall survive the termination of this Agreement.

13. **TERMINATION.** In addition to any other remedies or rights it may have by law, County has the right to immediately terminate this Agreement without penalty for cause or after 30 days' written notice without cause, unless otherwise specified. Cause shall be defined as any material breach of contract, any misrepresentation or fraud on the part of the Grantee. Exercise by County of its right to terminate the Agreement shall relieve County of all further obligation.
14. **NOTICES.** All notices, requests, demands and other communications contemplated, called for, permitted, or required to be given hereunder shall be in writing. Any written communications shall be deemed to have been duly given upon actual in-person delivery, if delivery is by direct hand, or upon delivery on the actual day of receipt or no greater than four calendar days after being mailed by US certified or registered mail, return receipt requested, postage prepaid, whichever occurs first. The date of mailing shall count as the first day. All communications shall be addressed to the appropriate party at the address stated herein or such other address as the parties hereto may designate by written notice from time to time in the manner aforesaid.

Grantee:

Peter Pham, President
8907 Warner Ave., Suite 135
Huntington Beach, CA 92647
vietamericasociety@gmail.com
(714) 721-9845

County:

Oana Cosma, County Budget & Finance Office
400 W. Civic Center Dr., 5th Floor
Santa Ana, CA 92701-4062
Oana.Cosma@ocgov.com
(714) 834-7410

15. **DEFAULTS.** Should either Party fail for any reason to comply with the contractual obligations of this Agreement within the time specified by this Agreement, the non-breaching Party reserves the right to terminate the Agreement.
16. **ATTORNEY FEES.** In any action or proceeding to enforce or interpret any provision of this Agreement, each Party shall bear its own attorney's fees, costs, and expenses.
17. **ENTIRE CONTRACT:** This Agreement contains the entire contract between the Parties with respect to the matters herein, and there are no restrictions,

promises, warranties or undertakings other than those set forth herein or referred to herein. No exceptions, alternatives, substitutes, or revisions are valid or binding on the parties unless authorized by the Parties in writing.

18. AMENDMENTS. No alteration or variation of the terms of this Agreement shall be valid unless made in writing and signed by the parties; no oral understanding or agreement not incorporated herein shall be binding on either of the Parties; and no exceptions, alternatives, substitutes, or revisions are valid or binding on County unless authorized by County in writing.

19. SIGNATURES. Separate copies of this Agreement may be signed by each of the Parties, and this Agreement will have the same force and effect as if the original had been signed by all the Parties. An electronic signature or electronic record of this Agreement or any amendment thereto shall be deemed to have the same legal effect as delivery of an original executed copy of this Agreement or any amendment thereto.

The Parties hereto have executed this Agreement on the day and year dated below.

BY:  _____ DATED: 9/27/2023
Peter Pham, President
Viet America Society, Inc.

BY:  _____ DATED: 10/5/2023
Helen Hernandez, Deputy Purchasing Agent
County Procurement Office
County of Orange, California

APPROVED AS TO FORM:
Office of the County Counsel
County of Orange, California

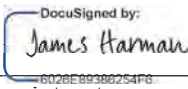
BY:  _____
Chief Assistant
DATED: 9/27/2023

Exhibit F



Viet-America Society

8907 Warner Ave. Suite 135
Huntington Beach, CA 92647
vietamericasociety@gmail.com

Tax ID Number: 85-1492798
Contact Name: Peter Pham
Telephone: 714-390-5591

INVOICE

Date: 05/05/2022
Invoice Number: 050522
Amount Due: \$166,666.00

OCCR Accounting

MAY 03 2022

RECEIVED

DO# 21019049

MA# 21011525

BILL TO: OC Community Resources
Attn: Accounts Payable
601 North Ross Street, 6th floor
Santa Ana, CA 92701

Description of Services

Services for the County of Orange Nutritional Gap program. (April 2022)

Total Due: \$ 166,666.00

PETER PHAM 05/05/2022

100-012-012-2700-1900-0000-CARPA21

Nutrition Gap Program Cost Reimbursement			
Number of Breakfast Served			
Number of Lunch Served	20000		
Number of Dinner Served			
Incidentals/Delivery Costs			
Meals Subtotal	20000		
Program Administration		\$	16,666.00
Total Reimbursement		\$	-
Cash Advance Amount		\$	166,666.00
Remaining Balance		\$	166,666.00



Viet-America Society

8907 Warner Ave. Suite 135
Huntington Beach, CA 92647
vietamericasociety@gmail.com

Tax ID Number: 85-1492798
Contact Name: Peter Pham
Telephone: 714-390-5591

INVOICE

Date: 09/06/2022
Invoice Number: 090622
Amount Due: \$166,666.00

BILL TO: OC Community Resources
Attn: Accounts Payable
601 North Ross Street, 6th floor
Santa Ana, CA 92701

Description of Services

Services for the County of Orange Nutritional Gap program. (August 2022)

Total Due: \$ 166,666.00

PETER PHAM 09/06/2022



Viet-America Society

8907 Warner Ave. Suite 135
Huntington Beach, CA 92647
vietamericasociety@gmail.com

Tax ID Number: 85-1492798
Contact Name: Peter Pham
Telephone: 714-390-5591

INVOICE

Invoice Number: 010923
Service Date: 01/09/2023
Amount Due: \$166,666.00

BILL TO: OC Community Resources
Attn: Accounts Payable
601 North Ross Street, 6th floor
Santa Ana, CA 92701

Description of Services

Service for the County of Orange Nutritional GAP Program. (December 2022)

A handwritten signature in black ink, appearing to be 'Peter Pham', with a long horizontal stroke extending to the right.

PETER PHAM 01/09/2023

Total Due: \$ 166,666.00



Viet-America Society

8907 Warner Ave. Suite 135 ✓
Huntington Beach, CA 92647
vietamericasociety@gmail.com

Tax ID Number: 85-1492798
Contact Name: Peter Pham
Telephone: 714-390-5591

District #1

INVOICE

Invoice Number: 020822
Service Date: 02/08/2022
Amount Due: \$166,666.00

OCCR Accounting

FEB 08 2022

RECEIVED

DO# 21019049

MA# 21011525

BILL TO: OC Community Resources
Attn: Accounts Payable
601 North Ross Street, 6th floor
Santa Ana, CA 92701

Description of Services

Services for the County of Orange Nutritional Gap program. (February 2022) ✓

Total Due: \$ 166,666.00 ✓

PETER PHAM 02/08/2022

100-012-012-2700-1900-0000-CARPA21



Viet-America Society

8907 Warner Ave. Suite 135
Huntington Beach, CA 92647
vietamericasociety@gmail.com

Tax ID Number: 85-1492798
Contact Name: Peter Pham
Telephone: 714-390-5591

District #1

INVOICE #010322

Invoice Number: 010322
Service Date: 01/03/2022
Amount Due: \$166,666.00

Do# 21019049
MA# 21011525

BILL TO: OC Community Resources
Attn: Accounts Payable
601 North Ross Street, 6th floor
Santa Ana, CA 92701

OCCR Account
JAN 08 2022
RECEIVED

Description of Services

Services for the County of Orange Nutritional Gap program. (January 2022)

Total Due: \$ 166,666.00

PETER PHAM 01/03/2022

100-012-012-2700-1900-0000-CARPA21



Viet-America Society

8907 Warner Ave. Suite 135
Huntington Beach, CA 92647
vietamericasociety@gmail.com

Tax ID Number: 85-1492798
Contact Name: Peter Pham
Telephone: 714-390-5591

INVOICE

Date: 07/11/2022
Invoice Number: 071122
Amount Due: \$166,666.00

BILL TO: OC Community Resources
Attn: Accounts Payable
601 North Ross Street, 6th floor
Santa Ana, CA 92701

Description of Services

Services for the County of Orange Nutritional Gap program. (July 2022)

A handwritten signature in blue ink, appearing to be 'Peter Pham', is written over a horizontal line.

Total Due: \$ 166,666.00

PETER PHAM 07/11/2022



Viet-America Society

8907 Warner Ave. Suite 135
Huntington Beach, CA 92647
vietamericasociety@gmail.com

Tax ID Number: 85-1492798
Contact Name: Peter Pham
Telephone: 714-390-5591

INVOICE

Date: 06/16/2022
Invoice Number: 061622
Amount Due: \$166,666.00

BILL TO: OC Community Resources
Attn: Accounts Payable
601 North Ross Street, 6th floor
Santa Ana, CA 92701

Description of Services

Services for the County of Orange Nutritional Gap program. (June 2022)

Total Due: \$ 166,666.00

PETER PHAM 06/16/2022



Viet-America Society

8907 Warner Ave. Suite 135
Huntington Beach, CA 92647
vietamericasociety@gmail.com

Tax ID Number: 85-1492798
Contact Name: Peter Pham
Telephone: 714-390-5591

District#1

INVOICE

Date: 04/13/2022
Invoice Number: 031622
Amount Due: \$166,666.00

OCCR Accounting
APR 13 2022
RECEIVED

DO# 21019049

MA# 21011525

BILL TO: OC Community Resources
Attn: Accounts Payable
601 North Ross Street, 6th floor
Santa Ana, CA 92701

Description of Services

Services for the County of Orange Nutritional Gap program. (March 2022)

Total Due: \$ 166,666.00

PETER PHAM 04/13/2022

100 -012-012-2700-1900-0000-CARPA21



Viet-America Society

8907 Warner Ave. Suite 135
Huntington Beach, CA 92647
vietamericasociety@gmail.com

Tax ID Number: 85-1492798
Contact Name: Peter Pham
Telephone: 714-390-5591

INVOICE

Date: 12/02/2022
Invoice Number: 120222
Amount Due: \$166,666.00

BILL TO: OC Community Resources
Attn: Accounts Payable
601 North Ross Street, 6th floor
Santa Ana, CA 92701

Description of Services

Services for the County of Orange Nutritional Gap program. (November 2022)

Total Due: \$ 166,666.00

PETER PHAM 12/02/2022



Viet-America Society

8907 Warner Ave. Suite 135
Huntington Beach, CA 92647
vietamericasociety@gmail.com

Tax ID Number: 85-1492798
Contact Name: Peter Pham
Telephone: 714-390-5591

INVOICE

Date: 11/02/2022
Invoice Number: 110222
Amount Due: \$166,666.00

BILL TO: OC Community Resources
Attn: Accounts Payable
601 North Ross Street, 6th floor
Santa Ana, CA 92701

Description of Services

Services for the County of Orange Nutritional Gap program. (October 2022)

Total Due: \$ 166,666.00

PETER PHAM 11/02/2022



Viet-America Society

17801 Santa Anita Circle
Fountain Valley, CA 9208
vietamericasociety@gmail.com

Tax ID Number: 85-1492798
Contact Name: Peter Pham
Telephone: 714-390-5591

INVOICE

Invoice Number: 100422
Service Date: 10/04/2022
Amount Due: \$166,666.00

BILL TO: OC Community Resources
Attn: Accounts Payable
601 North Ross Street, 6th floor
Santa Ana, CA 92701

Description of Services

Services for the County of Orange Nutritional Gap program. (September 2022)

A handwritten signature in black ink, appearing to be 'Peter Pham', written over a horizontal line.

Total Due: \$ 166,666.00

PETER PHAM 10/04/2022

MONTHLY INVOICE FORM

Nutrition Gap Program (NGP)

Viet America Society

1. Subrecipient's Invoice with Fixed Per Diem Costs:

June 1, 2022 thru May 31, 2023

Nutrition Gap Program		
Number of Breakfast Served		
Number of Lunch Served	20,000	
Number of Dinner Served		
Incidentals/Delivery Costs		
Week #1 – Total Number of Meals Served	5,000	
Week #2 – Total Number of Meals Served	5,000	
Week #3 – Total Number of Meals Served	5,000	
Week #4 – Total Number of Meals Served	5,000	
Meals Subtotal	20,000	
Program Administration		\$ 16,666
Total Reimbursement		\$ -
Cash Advance Amount (for month of June 2022)*		\$166,666
Remaining Balance		\$ 1,499,994
Flat Monthly County Obligation Rate		\$166,666

*only the month of June 2022 is a cash advance, months July 2022 through May 2023 are cost reimbursement.

The above Cost Categories is an overview of the actual invoice approved by the Office on Aging. Subrecipient shall be responsible for and maintain the approved *NGP per diem meal costs*. Any deviation from the Office on Aging approved monthly flat rate meal costs and budget, may and can delay reimbursements.



Viet-America Society

8907 Warner Ave. Suite 135
Huntington Beach, CA 92647
vietamericasociety@gmail.com

Tax ID Number: 85-1492798
Contact Name: Peter Pham
Telephone: 714-390-5591

INVOICE

Invoice Number: 050123
Service Date: 05/01/2023
Amount Due: \$166,666.00

BILL TO: OC Community Resources
Attn: Accounts Payable
601 North Ross Street, 6th floor
Santa Ana, CA 92701

Description of Services

Service for the County of Orange Nutritional GAP Program. (April 2023)

A handwritten signature in black ink, appearing to be 'Peter Pham', written over a light blue horizontal line.

PETER PHAM 05/01/2023

Total Due: \$ 166,666.00



Viet-America Society

8907 Warner Ave. Suite 135
Huntington Beach, CA 92647
vietamericasociety@gmail.com

Tax ID Number: 85-1492798
Contact Name: Peter Pham
Telephone: 714-390-5591

INVOICE

Invoice Number: 030223
Service Date: 03/02/2023
Amount Due: \$166,666.00

BILL TO: OC Community Resources
Attn: Accounts Payable
601 North Ross Street, 6th floor
Santa Ana, CA 92701

Description of Services

Service for the County of Orange Nutritional GAP Program. (February 2023)

A handwritten signature in black ink, appearing to read 'Peter Pham', is written over a faint, stylized graphic element.

PETER PHAM 03/02/2023

Total Due: \$ 166,666.00



Viet-America Society

8907 Warner Ave. Suite 135
Huntington Beach, CA 92647
vietamericasociety@gmail.com

Tax ID Number: 85-1492798
Contact Name: Peter Pham
Telephone: 714-390-5591

INVOICE

Invoice Number: 020123
Service Date: 02/01/2023
Amount Due: \$166,666.00

BILL TO: OC Community Resources
Attn: Accounts Payable
601 North Ross Street, 6th floor
Santa Ana, CA 92701

Description of Services

Service for the County of Orange Nutritional GAP Program. (January 2023)

A handwritten signature in black ink, appearing to be 'Peter Pham', is written over a faint horizontal line.

PETER PHAM 02/01/2023

Total Due: \$ 166,666.00



Viet-America Society

8907 Warner Ave. Suite 135
Huntington Beach, CA 92647
vietamericasociety@gmail.com

Tax ID Number: 85-1492798
Contact Name: Peter Pham
Telephone: 714-390-5591

INVOICE

Invoice Number: 040323
Service Date: 04/03/2023
Amount Due: \$166,666.00

BILL TO: OC Community Resources
Attn: Accounts Payable
601 North Ross Street, 6th floor
Santa Ana, CA 92701

Description of Services

Service for the County of Orange Nutritional GAP Program. (March 2023)

A handwritten signature in black ink, appearing to be 'Peter Pham'.

PETER PHAM 04/03/2023

Total Due: \$ 166,666.00



Viet-America Society

8907 Warner Ave. Suite 135
Huntington Beach, CA 92647
vietamericasociety@gmail.com

Tax ID Number: 85-1492798
Contact Name: Peter Pham
Telephone: 714-390-5591

INVOICE

Invoice Number: 060123
Service Date: 06/01/2023
Amount Due: \$166,666.00

BILL TO: OC Community Resources
Attn: Accounts Payable
601 North Ross Street, 6th floor
Santa Ana, CA 92701

Description of Services

Service for the County of Orange Nutritional GAP Program. (May 2023)

A handwritten signature in black ink, appearing to be 'Peter Pham', written over a horizontal line.

PETER PHAM 06/01/2023

Total Due: \$ 166,666.00



Viet-America Society

17801 Santa Anita Circle
Fountain Valley, CA 9208
vietamericasociety@gmail.com

Tax ID Number: 85-1492798
Contact Name: Peter Pham
Telephone: 714-390-5591

District #1

INVOICE

Invoice Number: 080521
Service Date: 08/05/2021
Amount Due: \$166,666.00

OCCR Accounting

AUG 09 2021

RECEIVED

DO# 21019049
MA# 21011525

BILL TO: OC Community Resources
Attn: Accounts Payable
601 North Ross Street, 6th floor
Santa Ana, CA 92701

Description of Services

Services for the County of Orange Nutritional Gap program. (August 2021)

Total Due: \$ 166,666.00

PETER PHAM 08/05/2021

Please Pay from Copy of Invoice
Original Invoice Not Available

HC 8/10/21

APPROVED _____ DATE _____

FUND	DEPT	BUDGET CONTROL	UNIT	OBJ REV BSA	SUB OBJ SUB BSA	DEPT OBJ DEPT REV DEPT BSA	JOB NUMBER	AMOUNT
100	012	012	21019049			(000)	CARPK21	\$166,666.00
TOTAL								\$166,666.00



Viet-America Society

8907 Warner Ave. Suite 135
Huntington Beach, CA 92647
vietamericasociety@gmail.com

Tax ID Number: 85-1492798
Contact Name: Peter Pham
Telephone: 714-390-5591

District #1

OCGR Accounting

DEC 07 2021

RECEIVED

INVOICE

Invoice Number: 120621
Service Date: 12/06/2021
Amount Due: \$166,666.00

Do# 21019049

BILL TO: OC Community Resources
Attn: Accounts Payable
601 North Ross Street, 6th floor
Santa Ana, CA 92701

Description of Services

Services for the County of Orange Nutritional Gap program. (December 2021)

Total Due: \$ 166,666.00

PETER PHAM 12/06/2021

100-012-012-2700-1900-0000-CARPA21



Viet-America Society

17801 Santa Anita Circle
Fountain Valley, CA 9208
vietamericasociety@gmail.com

Tax ID Number: 85-1492798
Contact Name: Peter Pham
Telephone: 714-390-5591

District #1

OCCR Accounting
JUL 12 2021
RECEIVED

INVOICE

Invoice Number: 070921
Service Date: 07/09/2021
Amount Due: \$166,666.00

MA-012-21011525
DO# 21019049

BILL TO: OC Community Resources
Attn: Accounts Payable
601 North Ross Street, 6th floor
Santa Ana, CA 92701

Description of Services

Services for the County of Orange Nutritional Gap program. (July 2021)

PETER PHAM 07/09/2021

Total Due: \$ 166,666.00

Please Pay from Copy of Invoice.
Original Invoice Not Available.

100-012-012-2700-1900-0000 - CARPA 21

HC 7/16/21



Viet-America Society

17801 Santa Anita Circle
Fountain Valley, CA 9208
vietamericasociety@gmail.com

Tax ID Number: 85-1492798
Contact Name: Peter Pham
Telephone: 714-390-5591

District #1

INVOICE

Invoice Number: 060721
Service Date: 06/07/2021
Amount Due: \$166,666.00

MA- 012-21011525

DO# 21019049

BILL TO: OC Community Resources
Attn: Accounts Payable
601 North Ross Street, 6th floor
Santa Ana, CA 92701

Description of Services

Services for the County of Orange Nutritional Gap program. (June 2021)

PETER PHAM 06/07/2021

OCCR Accounting
JUN 08 2021
RECEIVED

Total Due: \$ 166,666.00 ✓

Flat Fee

100-012-012-2100-1900-0000-CAR PA21

HC 6/9/21



Viet-America Society

17801 Santa Anita Circle
Fountain Valley, CA 9208
vietamericasociety@gmail.com

Tax ID Number: 85-1492798
Contact Name: Peter Pham
Telephone: 714-390-5591

OCCR Accounting
MAY 06 2021
RECEIVED

District #1

INVOICE

Invoice Number: 050521
Service Date: 05/05/2021
Amount Due: \$166,666.00

MA-012-21011525
DO# 21019049

BILL TO: OC Community Resources
Attn: Accounts Payable
601 North Ross Street, 6th floor
Santa Ana, CA 92701

Description of Services

Services for the County of Orange Nutritional Gap program. (May 2021)

PETER PHAM 05/05/2021

Total Due: \$ 166,666.00

Flat Fee

APPROVED _____ \$ _____ DATE _____

FUND	BUDGET NIROL	UNIT	OBJ REV BSA	SUB OBJ SUB REV SUB BSA	DEPT OBJ DEPT REV DEPT BSA	JOB NUMBER	AMOUNT
105	012	012	2300	1411	1000	CARPA21	\$116,666.00

TOTAL \$116,666.00

He 5/6/21



Viet-America Society

8907 Warner Ave. Suite 135
Huntington Beach, CA 92647
vietamericasociety@gmail.com

Tax ID Number: 85-1492798
Contact Name: Peter Pham
Telephone: 714-390-5591

District # 1

INVOICE

Invoice Number: 110321
Service Date: 11/03/2021
Amount Due: \$166,666.00

DO# 21019049

BILL TO: OC Community Resources
Attn: Accounts Payable
601 North Ross Street, 6th floor
Santa Ana, CA 92701

OCCR Accounting
NOV 04 2021
RECEIVED

Description of Services

Services for the County of Orange Nutritional Gap program. (November 2021)

PETER PHAM 11/03/2021

Total Due: \$ 166,666.00

100-012-012-2100-1900-0000-CARPA21

HC 11/9/21



Viet-America Society

8907 Warner Ave. Suite 135
Huntington Beach, CA 92647
vietamericasociety@gmail.com

Tax ID Number: 85-1492798
Contact Name: Peter Pham
Telephone: 714-390-5591

District #1

INVOICE

Invoice Number: 100421
Service Date: 10/04/2021
Amount Due: \$166,666.00

Do# 21019049

BILL TO: OC Community Resources
Attn: Accounts Payable
601 North Ross Street, 6th floor
Santa Ana, CA 92701

OCCR Accounting

OCT 05 2021

RECEIVED

Description of Services

Services for the County of Orange Nutritional Gap program. (October 2021)

Total Due: \$ 166,666.00

PETER PHAM 10/04/2021

APPROVED _____ \$ _____ DATE _____

FUND	DEPT	BUDGET CONTROL	UNIT	OBJ REV BSA	SUB OBJ SUB REV BSA	DEPT OBJ DEPT REV BSA	JOB NUMBER	AMOUNT
100	012	012	2700	1900		0000	CARPA21	\$166,666.00
TOTAL								\$166,666.00

HC 10/7/21



Viet-America Society

17801 Santa Anita Circle
Fountain Valley, CA 9208
vietamericasociety@gmail.com

Tax ID Number: 85-1492798
Contact Name: Peter Pham
Telephone: 714-390-5591

District #1

INVOICE

Invoice Number: 090421
Service Date: 09/04/2021
Amount Due: \$166,666.00 ✓

DO#21019049

BILL TO: OC Community Resources
Attn: Accounts Payable
601 North Ross Street, 6th floor
Santa Ana, CA 92701

OCOR Accounting

SEP 03 2021

RECEIVED

Description of Services

Services for the County of Orange Nutritional Gap program. (September 2021) ✓

PETER PHAM 09/04/2021

Total Due: \$ 166,666.00

100-012-012-2700-1900-0000-CARPA21

Hc 9/8/21

Exhibit G



Viet-America Society

17801 Santa Anita Circle
Fountain Valley, CA 9208
vietamericasociety@gmail.com

Tax ID Number: 85-1492798
Contact Name: Peter Pham
Telephone: 714-390-5591

INVOICE

Invoice Number: 011121
Service Date: 01/11/2021
Amount Due: \$100,000.00

MA-012-21010900
DO# 21010972

BILL TO: OC Community Resources
Attn: Accounts Payable
601 North Ross Street, 6th floor
Santa Ana, CA 92701

Description of Services

Services for the County of Orange Nutritional Gap program. (January 2021)

PETER PHAM

JAN 11-2021

Total Due: \$ 100,000.00

APPROVED _____ \$ _____ DATE _____

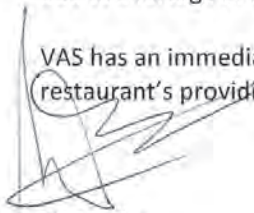
FUND	DEPT	BUDGET CONTROL	UNIT	OBJ REV BSA	SUB OBJ SUB REV BSA	DEPT OBJ DEPT REV DEPT BSA	JOB NUMBER	AMOUNT
100	012	012	2700	1100		CARC	CA2126E	\$ 100,000.00

TOTAL \$ 100,000.00

January 20, 2021

The Viet American Society is billing \$100,000 for January services. VAS is requesting an advance due to shortage of cash flow.

VAS has an immediate need for payment based on cash forecasting. VAS was asked to front restaurant's providing meal in advance, so they could purchase necessary supplies.



Sincerely,
Peter Pham



Viet-America Society

17801 Santa Anita Circle
Fountain Valley, CA 9208
vietamericasociety@gmail.com

Tax ID Number: 85-1492798
Contact Name: Peter Pham
Telephone: 714-390-5591

District 1

OCCR Accounting
FEB 03 2021
RECEIVED

INVOICE

Invoice Number: 020321
Service Date: 02/03/2021
Amount Due: \$100,000.00

MA-012-21010900
DO#21016972

BILL TO: OC Community Resources
Attn: Accounts Payable
601 North Ross Street, 6th floor
Santa Ana, CA 92701

Description of Services

Services for the County of Orange Nutritional Gap program. (February 2021)

PETER PHAM 02/03/2021

Total Due: \$ 100,000.00

APPROVED		DATE								
FUND	DEPT	BUDGET CONTROL	UNIT	OBJ REV BSA	SUB OBJ SUB BSA	DEPT OBJ DEPT BSA	DEPT REV DEPT BSA	JOB NUMBER	AMOUNT	
100	012	012	2700	1900		CARC	CA2126F		\$100,000.00	
									TOTAL \$100,000.00	

#02/09/21

February 9, 2021

The Viet American Society is billing \$100,000 for February services. VAS is requesting an advance to the final payment of the contract due to shortage of cash flow.

VAS has an immediate need for payment based on cash forecasting. VAS was asked to front restaurant's providing meal in advance, so they could purchase necessary supplies.



Sincerely,
Peter Pham

Exhibit H



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.

Contract Number	Project Fund/Program	Contract Period	Review Period	Contract Amount
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

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

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

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



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.

Contract Number	Project Fund/Program	Contract Period	Review Period	Contract Amount
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

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

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

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

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

Exhibit I



DYLAN WRIGHT
DIRECTOR
OC COMMUNITY RESOURCES

CYMANTHA ATKINSON
ASSISTANT DIRECTOR
OC COMMUNITY RESOURCES

JOANNE VEEDOR
DIRECTOR
ADMINISTRATIVE SERVICES

MONICA SCHMIDT
INTERIM DIRECTOR
OC ANIMAL CARE

JULIA BIDWELL
DIRECTOR
OC HOUSING & COMMUNITY
DEVELOPMENT

RENEE RAMIREZ
DIRECTOR
OC COMMUNITY SERVICES

PAMELA PASSOW
DIRECTOR
OC PARKS

JULIE QUILLMAN
COUNTY LIBRARIAN
OC PUBLIC LIBRARIES



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.


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

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.

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



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COUNTY LIBRARIAN
OC PUBLIC LIBRARIES



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.


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Viet America Society (VAS) – PY 2021-22 Fiscal Monitoring
Page 2 of 2
February 9, 2024

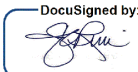
VAS is required to submit the CAP by 5 p.m. March 18, 2024.

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.

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
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Jessica Amezcua, Compliance Specialist, Contract Monitoring & Program Compliance



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FAX: 714.480.2978



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.

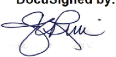
The cooperation and assistance of VAS is vital and appreciated. **The Corrective Action Plan for the Finding indicated above must be submitted by 5 p.m. on Thursday, March 14, 2024.**

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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COUNTY LIBRARIAN
OC PUBLIC LIBRARIES



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
CARES - Nutrition Gap Program Services MA-012-21010980**

Dear Mr. Pham:

This letter is to confirm the results of Viet America Society's (VAS) Program Compliance Monitoring Review for Fiscal Year (FY) 2020-2021, 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' administration of the Nutrition Gap Program (Contract MA-012-21010980), funded by the Coronavirus Aid, Relief, and Economic Security (CARES).

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-012-21010980 CONTRACT INFORMATION:

Contract Term: December 31, 2020 - February 2, 2021
Contract Amount: \$200,000.00

PROGRAM MONITORING REVIEW RESULTS

(1) 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."


1300 SOUTH GRAND,
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PHONE: 714.480.6550
FAX: 714.480.2978

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.

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.

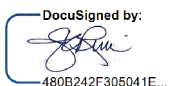
The cooperation and assistance of VAS is vital and appreciated. **The Corrective Action Plan for the Finding indicated above must be submitted by 5 p.m. on Thursday, March 14, 2024.**

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

Exhibit J



**OFFICE OF THE COUNTY COUNSEL
COUNTY OF ORANGE**

400 WEST CIVIC CENTER DRIVE, SUITE 202
SANTA ANA, CA 92701
MAILING ADDRESS: P.O. BOX 1379
SANTA ANA, CA 92702-1379
(714) 834-3300
FAX: (714) 560-4552

Leon J. Page
County Counsel
(714) 834-3303

E-Mail:
leon.page@coco.ocgov.com

August 7, 2024

VIA U.S. MAIL & E-MAIL

Mr. Sterling Scott Winchell
Attorney for Viet America Society
3 Hutton Centre, Suite 900
Santa Ana, CA 92707
Email: vietamericasociety@gmail.com

Re: Demand to Viet America Society and its Officers for Return of Contract Funds,
Submission of Required Reports, and Preservation of Records

Dear Mr. Winchell:

We are writing regarding the multiple contracts your client, Viet America Society (“VAS”) has with the County of Orange (“County”). As you know, two of these contracts have been the subject of attempted audits, following several months of communications between the County and VAS regarding notable and extensive contract performance deficiencies. VAS has failed to provide any documentation or support to alleviate the County’s belief that VAS is in material breach of these contracts.

The County has been demanding documentation for months from VAS. Recently, VAS offered up its auditor, The Pun Group LLP, to assist with obtaining the required supporting documents and its final audit on two of the contracts. On July 23, 2024, The Pun Group reported to VAS that it would: (1) issue a material scope limitation on the audit; (2) identify internal control failures; and (3) be unable to test whether VAS performed work under its contracts with the County because VAS failed to provide invoices and contracts to substantiate its alleged work. The next day, on July 24, 2024, VAS fired The Pun Group LLP. Without the final audit VAS promised, the County’s OC Community Resources Department (“OCCR”) issued findings that VAS failed to meet its obligations under its contracts with the County.

Accordingly, the County hereby demands that your client, VAS, and its officers: (1) return funds the County provided to VAS through contracts administered by OCCR; (2) submit reports required under “District Discretionary Funds Contracts” as identified below; and, (3) preserve all records related to contracts and subcontracts involving the County, and records involving the receipt, retention, or expenditure of County funds. We discuss each of the currently at issue contracts below.

Mr. Sterling Scott Winchell
Attorney for Viet America Society
August 7, 2024
Page 2

OC Community Resources Administered Contracts

On January 6, 2021, the County entered into a contract with VAS for Nutrition Gap Program Services (MA-012021010980) for the contract term of December 31, 2020, through February 2, 2021, in the amount \$200,000 (“CARES Contract”). Under this contract, VAS was required to, among other things: account for its performance as set forth in the contract and maintain records; substantiate the number of meals it delivered; support the number of participants it served; and, confirm the eligibility of these participants. In addition, VAS was required to have robust document retention policies and procedures. Finally, VAS was required to report any suspected fraudulent, criminal, or abusive behavior by VAS or any of its subcontractors. The CARES Contract allowed for the County to disallow expenses and seek reimbursement if the allowability of an expenditure could not be determined because of insufficiency of records or documentation. VAS received \$200,000 of CARES Act funding under this CARES Contract. Additionally, VAS was required to conduct a single audit pursuant to the Single Audit Act of 1994 (Single Audit).

On May 3, 2021, the County contracted with VAS, for Nutrition Gap Program Services in the amount of \$999,996 (MA-012021011525) to be paid with American Rescue Plan Act funds (the “ARPA Contract”). The ARPA Contract was subsequently amended, increasing the contract amount to a total of \$3,999,996, with an expiration date of May 31, 2023. Under this contract, VAS was required to provide a full accounting of the funds expended and to provide sufficient documentation to demonstrate participant eligibility and the number of meals it provided on a weekly and monthly basis. The contract also had provisions similar to those found in the CARES Contract on maintaining records, reporting fraud, performing a single audit, and returning disallowed funds.

The County made extensive efforts to secure VAS’s performance and compliance with these contracts’ requirements. Initially, the County’s audit firm issued reports outlining VAS’s deficiencies and requested information from VAS to determine the extent of VAS’s performance. Subsequently, the County issued letters to VAS wherein the County demanded VAS’s production of information and records as required under these contracts. The County also requested VAS hire an independent auditor to complete a single audit as required under the contracts and federal law. Throughout this process, VAS represented that it was in the process of, or had, provided the necessary information and supporting documentation to the audit firm it hired to complete a single audit. Despite VAS’s representations, the County learned in July 2024 that VAS’s auditor had been prevented from completing its audit because VAS had failed to provide the auditor with significant amounts of information. On Tuesday, July 23, 2024, the County was informed that due to VAS’s lack of controls, records, or verifiable information, the audit firm would not be able to complete a proper audit and would issue adverse findings and scope limitations in its audit report, as discussed above. The day after VAS’s audit firm disclosed the details regarding its forthcoming audit, on July 24, 2024, the County received notice from the auditor that VAS would be terminating its audit engagement with its audit firm. VAS’s decision to terminate its auditor prevented the County from determining the extent of VAS’s performance and obtaining the single audit report.

Mr. Sterling Scott Winchell
Attorney for Viet America Society
August 7, 2024
Page 3

On July 26, 2024, the County issued final performance and fiscal monitoring reports to VAS for the CARES Contract and ARPA Contract. Attachment A. The reports concluded that VAS had not provided documentation sufficient to address adverse findings and observations made in prior monitoring reports including VAS's improper accounting of funds, inadequate record keeping and documentation, failure to report performance or provide the County with records sufficient to establish performance, questionable and unexplained expenses, disallowed costs, failure to establish performance metrics were satisfied, improper use of subcontractors, and other failures to perform the contracts' requirements. The County demanded repayment of the funds under these contracts because VAS did not demonstrate that it performed as required under the Contracts and VAS materially failed to perform multiple contract obligations.

Based on VAS's failure to perform its obligations under the CARES Contract and APRA Contract,¹ the County hereby demands VAS immediately return all funds it received from the County under each of those contracts, totaling \$4,199,996.

District Discretionary Funds Contracts

The County also entered into a Discretionary District Beneficiary Agreement contract with VAS for Nutrition Gap Program Services (State and Local Fiscal Recovery Funds ("SLFRF Contract")). The term of the Contract was from December 20, 2022, to June 30, 2023. The amount of the grant to VAS under the initial Contract was \$200,000. On March 3, 2023, the parties entered into a First Amendment to the SLFRF Contract. The First Amended SLFRF Contract amended the SLFRF Contract to increase the grant amount by \$2,000,000 for an amended maximum obligation of \$2,200,000.

VAS was required to expend the grant award solely for purposes of providing Nutrition Gap Services and agreed to maintain all records in accordance with County requirements. Further, VAS must make available for examination all of its records with respect to all matters covered by the Contract. VAS also agreed to provide any reports requested by the County regarding performance of the Contract. VAS must also provide supporting documentation to substantiate VAS's expenses with respect to VAS's use or expenditure of monies provided by the County to VAS under the Contract.

On August 11, 2023, VAS entered into a Discretionary District Beneficiary Agreement with the County for Senior Congregant Meal Program to provide meals through June 30, 2024, to seniors and residents with disabilities for a one-time payment of \$3,000,000. Similar to the SLFRF Contract, VAS was required to utilize contract funds solely for the Senior Congregant Meal Program and immediately return any funds not used for that purpose. In addition, VAS agreed to maintain all records in accordance with requirements prescribed by the County and must retain them for period of four years after termination of the contract. Finally, VAS is

¹ VAS's breaches include, but are not limited to, those identified in the County's monitoring reports and demand letters. The County will continue to discover the extent of VAS's failures and pursue all available remedies.

Mr. Sterling Scott Winchell
Attorney for Viet America Society
August 7, 2024
Page 4

required to report its expenditures under the contract to the County with a certification by VAS's president that the expenditures were used solely for the Senior Congregant Meal Program.

On September 27, 2023, VAS entered a Discretionary District Beneficiary Agreement with the County for the design, construction, and maintenance of the Vietnam War Memorial at Mile Square Park for a one-time payment of \$1,000,000. As with the SLFRF Contract and Senior Congregant Meal Program Contract, VAS was required under the Vietnam War Memorial Contract to use the contract funds solely for the Vietnam War Memorial and immediately return any funds not used for that purpose. VAS agreed to maintain all records in accordance with requirements prescribed by the County and must retain them for a period of four years after termination of the contract. VAS is required to report its expenditures under the contract to the County with a certification by VAS's president that the expenditures were used solely for the Vietnam War Memorial.

With respect to the District Discretionary Funds Contracts, the County hereby demands the following:

- (1) VAS produce all records related to the SLFRF Contract, Senior Congregant Meal Program Contract, and Vietnam War Memorial Contract (collectively, the "District Discretionary Funds Contracts");
- (2) VAS produce the Final Reports as required under each of the District Discretionary Funds Contracts; and,
- (3) VAS immediately return any funds VAS received under any of the District Discretionary Funds Contracts that VAS failed to spend in accordance with each of those contracts' terms.

Preservation of Records

The County demands VAS, its officers, contractors, and agents (including but not limited to you), preserve and maintain all of its records and data related to the CARES Contract, APRA Contract, District Discretionary Funds Contracts, Hand to Hand Relief Organization, and the County of Orange (including but not limited to its officers, employees, departments, and recipients of publicly funded services).

This demand for preservation includes all tangible, hard copies of documents as well as all electronically stored information ("ESI"). ESI includes emails, other electronic communications, word processing documents, spreadsheets, etc., which are important sources of potential evidence in this matter and must be preserved.

This preservation demand applies to records in any form, wherever kept. The definition of "documents" includes all letters, e-mails, instant/text messages, chats, social media, drafts, informal files, desk files, handwritten notes, faxes, memoranda, forms, calendar entries, address

Mr. Sterling Scott Winchell
Attorney for Viet America Society
August 7, 2024
Page 5

book entries, voice mail, and any other records stored in hard copy, electronic form, or any other medium, that relate in any way to the topics described above.

Any relevant electronic data created after receipt of this letter should be preserved in a manner consistent with the directions in this letter.

Failure to take every reasonable step to preserve the foregoing information could result in severe penalties and/or sanctions against VAS and its officer. None of this information should be destroyed, purged, or deleted pending the final resolution of any legal proceedings.

Conclusion

As you know, on April 8, 2024, the Los Angeles Times reported:

Winchell said he did not know exactly how much money was actually delivered to the nonprofit. He said it “could be true” that \$13.5 million was allocated, but not distributed.

“If you don’t do the job, you’re not getting 5 cents,” he said.

VAS received well over a total of \$10 million in public funds in connection with the OCCR Administered contracts and the District Discretionary Funds contracts discussed above, which were required to be used for the specific purposes stated in each of those contracts. Based upon the lack of documentation provided thus far from VAS, the County has no way to verify the funds were utilized for their intended purposes. If the County does not receive the requested funds and documentation demanded above on or before August 26, 2024, my office will be recommending filing litigation in the California Superior Court, seeking any and all available legal remedies.

Very truly yours,

LEON J. PAGE
COUNTY COUNSEL



County Counsel

LJP:vl
Attachment

ATTACHMENT A

(ATTACHMENT TO 08/07/24 LETTER)



DYLAN WRIGHT
DIRECTOR
OC COMMUNITY RESOURCES

CYMANTHA ATKINSON
ASSISTANT DIRECTOR
OC COMMUNITY RESOURCES

JOANNE VEEDOR
DIRECTOR
ADMINISTRATIVE SERVICES

MONICA SCHMIDT
DIRECTOR
OC ANIMAL CARE

JULIA BIDWELL
DIRECTOR
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

July 26, 2024

Sent via overnight courier and Email to:

ppham@warnerwellnesscenter.com and sswinchell@netzero.com

Sterling Scott Winchell
Attorney for Viet America Society
3 Hutton Centre, Suite 900
Santa Ana, CA 92707

Viet America Society (VAS)
Attn: Peter Pham, Chief Executive Officer
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 acknowledges receipt of the Corrective Action Plans (CAPs) received during a series of meetings and emails. These CAPs were collected to fulfill the required documentation for the Fiscal Year (FY) 2020-2021 Fiscal Monitoring of VAS' Contract MA-012-21010980 (Contract), conducted by Davis Farr, LLC on behalf of the Orange County (County) Community Services (OCCS) Contract Monitoring and Program Compliance (CM&PC) Unit.

The County hosted a series of reoccurring meetings to obtain weekly updates on the status of requested documentation and the Single Audit Report that VAS has failed to secure. The combination of the multiple documents reviewed, various revisions received, and the latest update received during the July 23, 2024 meeting, demonstrates that the actions taken by VAS for the following findings do not satisfy the expectations outlined in the Fiscal Monitoring Letter dated February 9, 2023 or the Contract's requirements.

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

VAS was required to submit accounting records solely containing monies provided in this Contract, as well as a General Ledger (GL) showing all grant funds spent. VAS failed to provide records solely containing monies related to the Contract grant and did not provide an explanation of the various expenditures.

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

Viet America Society (VAS) – PY 2020-21 Fiscal Monitoring
Page 2 of 2
July 26, 2024

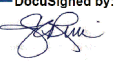
Finding No. 2 – Inadequate Documentation Provided

VAS was required to submit program performance standards, a monthly list of recipients, and accounting records for this Contract. VAS submitted modified records; however, the documentation remains unsubstantiated. For example, a sampling of 275 participant applications were verified against the participant list which resulted in only 52 (19%) participants validated. Therefore, the monthly performance standards report submitted were unable to be confirmed. Also, invoices, purchase orders, and receipts were not provided to validate and support expenditures.

Without the required documentation and reporting, it is hereby determined that VAS failed to demonstrate it performed its contractual obligations, made valid requests for payment/reimbursement, and that the County's payments under the Contract were for allowable costs. Due to VAS's failure to substantiate the work performed under the Contract, the County is requiring full reimbursement in the amount of \$200,000.00.

Disclaimer: This 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 VAS' responsibility to ensure all corrective actions have been identified and addressed. It is also VAS' responsibility to ensure its systems, programs, and outcomes comply with fiscal and program laws and regulations. Deficiencies identified in a subsequent review, such as an audit, would remain VAS' responsibility.¹

Sincerely,

DocuSigned by:

480B242F305041E...
Elsa C. Rivera

Contract Monitoring & Program Compliance Manager
OC Community Services

CC:

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

¹ This letter does not limit or waive any rights of OC Community Resources or the County of Orange, including but not limited to their rights to disallow and recover funds provided to VAS. The demand for reimbursement made herein arises out of the County's monitoring of fiscal year 2021/2022 only.



DYLAN WRIGHT
DIRECTOR
OC COMMUNITY RESOURCES

CYMANTHA ATKINSON
ASSISTANT DIRECTOR
OC COMMUNITY RESOURCES

JOANNE VEEDOR
DIRECTOR
ADMINISTRATIVE SERVICES

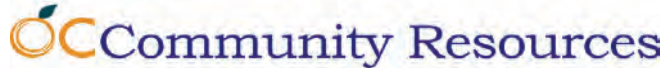
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DIRECTOR
OC COMMUNITY SERVICES

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OC PARKS

JULIE QUILLMAN
COUNTY LIBRARIAN
OC PUBLIC LIBRARIES



July 26, 2024

Sent via overnight courier and Email to:

ppham@warnerwellnesscenter.com and sswinchell@netzero.com

Sterling Scott Winchell
Attorney for Viet America Society
3 Hutton Centre, Suite 900
Santa Ana, CA 92707

Viet America Society (VAS)
Attn: Peter Pham, Chief Executive Officer
17801 Santa Anita Circle
Fountain Valley, CA 92708

**Subject: Program Compliance Monitoring Review
CARES - Nutrition Gap Program Services MA-012-21010980
(Contract)**

Dear Mr. Pham:

This letter acknowledges receipt of the Corrective Action Plan (CAPs) received during a series of meetings and emails. These CAPs were collected to fulfill the required documentation for the Fiscal Year (FY) 2020-2021 Program Compliance Monitoring Review, conducted by the Orange County (County) Community Services (OCCS) Contract Monitoring and Program Compliance (CM&PC) Unit.

The County hosted a series of reoccurring meetings to obtain weekly updates on the status of requested documentation and the Single Audit Report VAS has failed to secure. After review of the multiple documents, including various revisions received, and the latest update provided during the July 23, 2024 meeting, the actions taken to address the following findings identified in the Program Compliance Monitoring Letter dated February 13, 2023, do not satisfy the contractual requirements and expectations.

Finding No. 1 (Reporting Requirements)

VAS was required to submit documents covering the term of the Contract. These documents must include, but are not 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 was required to provide the County with accurate records demonstrating the performance of its obligations under the Contract. These records must be sufficient to justify VAS's requests for payment under the

OC Community Services
1300 SOUTH GRAND,
BLDG. B, SECOND FLOOR
SANTA ANA, CA 92705
PHONE: 714.480.6550
FAX: 714.480.2978

Contract, and the County's payments thereunder, according to the Contract's requirements.

In reviewing the documents submitted, it was evident that VAS did not properly adhere to the requirements of the Contract. The documents submitted remain questionable, inconclusive, or incomplete. For example:

- The general ledgers (GLs) provided as documentation under this Contract, included unexplained transactions that raise concerns of potential commingling of funds and questionable transactions. VAS has refused to provide explanations or supporting documentation to address these questionable transactions. For example, VAS's general ledger listed the following expenditures:
 - Outside Contract Services Expenditures; \$57,348.55
 - Outside Contract Services-SS; \$10,000
- When questioned about the \$20,000 Donation-SS to Santa Anita Neighborhood, VAS claimed they had a subcontractor agreement. VAS provided a list of participants from the Santa Anita Neighborhood; however, VAS could not provide an executed agreement and proof of approval to subcontract with Santa Anita Neighborhood.
- VAS did not provide copies of invoices for Food Supplies expenditures totaling \$119,063.80, as requested.
- VAS did not explain two deposits from Aloha Financial Investments for \$100,000 each, a total of \$200,000; and two separate deposits in the same amount listed under the Direct Public Support-Other category from the County of Orange.
- VAS's performance reports were revised multiple times and the credibility of the reports submitted was questionable. VAS originally reported that they served 20,000 meals per month and later revised their reported service to 10,000 meals per month without variance in weekly participation throughout the Contract term.
 - VAS did not document or report participants who dropped out of the program or new participants added week to week.
- The performance standards, budget summary and delivery reports could not be confirmed.
- VAS provided 900 participant applications, but in a batch of 275 reviewed and compared against the participant list provided, only 52 (19%) participants could be validated. Examples of errors identified:
 - Duplicated applications received
 - Duplicated participants listed
 - Applications dated after the term of the Contract
 - Applications unable to be validated due to one or more of the following criteria:
 - Name
 - Address
 - Phone number
 - Date of birth

VIET AMERICA SOCIETY COMPLIANCE MONITORING REVIEW
PAGE 3 OF 3
JULY 26, 2024

Without accurate documentation to support expenditures claimed, the expenditures are determined to be disallowed and are subject to reimbursement to the County. As demonstrated above, VAS has failed to provide sufficient documentation to support its claims for payment to the County under the Contract referenced above. The terms of the Contracts and Code of Federal Regulations authorize the County to seek reimbursement as stated herein. VAS's failure to provide, and maintain, adequate documentation for its claims for payments made to the County is inconsistent with the federal statutes and regulations VAS was obligated to comply with and constituted a breach of the Contract. VAS is required to reimburse the funds under the following Contract sections and regulations, among others: Section 22 (Subcontracting), Section 39 (Performance Standards), Section 44 (Audit Requirements), Attachment A (Scope of Services), and Exhibit 5, (OC Community Resources Contract Reimbursement Policy). VAS must reimburse the County \$200,000.

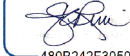
Payment is due within 30 days, but no later than Monday, August 26, 2024. Payment can be mailed to:

Orange County Community Services
Attn: Renee Ramirez, OCCS Director
1300 S. Grand Ave., Bldg. B, 2nd Floor
Santa Ana, CA 92705

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.¹

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

¹ This letter does not limit or waive any rights of OC Community Resources or the County of Orange, including but not limited to their rights to disallow and recover funds provided to VAS. The demand for reimbursement made herein arises out of the County's monitoring of fiscal year 2021/2022 only.



DYLAN WRIGHT
DIRECTOR
OC COMMUNITY RESOURCES

CYMANTHA ATKINSON
ASSISTANT DIRECTOR
OC COMMUNITY RESOURCES

JOANNE VEEDOR
DIRECTOR
ADMINISTRATIVE SERVICES

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JULIE QUILLMAN
COUNTY LIBRARIAN
OC PUBLIC LIBRARIES



July 26, 2024

Sent via overnight courier and Email to:
ppham@warnerwellnesscenter.com and sswinchell@netzero.com

Sterling Scott Winchell
Attorney for Viet America Society
3 Hutton Centre, Suite 900
Santa Ana, CA 92707

Viet America Society (VAS)
Attn: Peter Pham, Chief Executive Officer
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 acknowledges receipt of the Corrective Action Plans (CAPs) received during a series of meetings and emails. These CAPs were collected to fulfill the required documentation for the Fiscal Year (FY) 2021-2022 Fiscal Monitoring of VAS's Contract MA-012-2101125 (Contract), conducted by Davis Farr, LLC on behalf of the Orange County (County) Community Services (OCCS) Contract Monitoring and Program Compliance (CM&PC) Unit.

The County hosted a series of reoccurring meetings to obtain weekly updates on the status of requested documentation and the Single Audit Report that VAS has failed to secure. The combination of the multiple documents reviewed, various revisions received, and the latest update received during the July 23, 2024 meeting demonstrates that the actions taken by VAS for the following findings do not satisfy the expectations outlined in the Fiscal Monitoring Letter dated February 9, 2023 or the Contract's requirements.

Finding No. 1 – Lack of Single Audit

VAS was required to submit the Single Audit Reports (SAR) for FY ending 2021 and 2022 and upload the SARs to the Federal Clearinghouse Website within 30 days. VAS procured an auditor and provided a copy of the engagement letter which stated the SAR would be completed June 30, 2024. VAS did not meet this deadline and has not submitted SARs to date. Moreover, during the conference call/Teams meeting held on Tuesday, July 23, 2024, that included VAS, its auditor, and the County, the senior auditor



1300 SOUTH GRAND,
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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
July 26, 2024

stated that based on VAS's descriptions of its operations, controls, and verbal contracts, the auditor believed that VAS would not be able to provide sufficient information to properly complete the audit. The auditor stated that VAS lacked internal controls, did not follow the federal uniform guidelines, did not follow the funding source guidance, and lacked records necessary to establish an audit trail. As a result, the auditor stated its intention to: (1) issue a material scope limitation on the audit report; and (2) make material weakness findings. The day after the auditor disclosed the details regarding its forthcoming audit, on July 24, 2024, we received notice that VAS was terminating its audit engagement with its audit firm. VAS's decision to terminate the auditor after receiving the negative information undermined the County's efforts to determine the extent to which VAS performed. To date, VAS has not demonstrated that it performed as required under the Contract, and the information VAS has produced shows that VAS failed to perform multiple Contract obligations.

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

VAS was required to submit accounting records solely containing monies provided in this Contract, as well as a General Ledger (GL) showing all grant funds spent. VAS failed to provide records solely containing monies related to the Contract grant and did not provide an explanation of the various expenditures.

Finding No. 3 – Inadequate Documentation Provided

VAS was required to submit program performance standards, a monthly list of recipients, and accounting records for this Contract. VAS submitted modified records; however, the documentation remains unsubstantiated. For example, a sampling of 300 participant applications were verified against the participant list which resulted in only 49 (16%) applications validated. Therefore, the monthly performance standards report submitted were also unable to be confirmed. Invoices, purchase orders, and receipts were not provided to support expenditures.

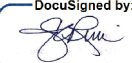
Without the required documentation and reporting, it is hereby determined that VAS failed to demonstrate it performed its contractual obligations, made valid requests for payment/reimbursement, and that the County's payments under the Contract were for allowable costs. Due to VAS's failure to substantiate the work performed under the Contract, the County is requiring full reimbursement in the amount of \$1,999,996.00.

Disclaimer: This 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 VAS' responsibility to ensure all corrective actions have been identified and addressed. It is also VAS' responsibility to ensure its systems, programs, and outcomes comply with fiscal and program laws and regulations. Deficiencies identified in a subsequent review, such as an audit, would remain VAS' responsibility.¹

¹ This letter does not limit or waive any rights of OC Community Resources or the County of Orange, including but not limited to their rights to disallow and recover funds provided to VAS. The demand for reimbursement made herein arises out of the County's monitoring of fiscal year 2021/2022 only.

Viet America Society (VAS) – PY 2021-22 Fiscal Monitoring
Page 2 of 2
July 26, 2024

Sincerely,

DocuSigned by:

480B242F305041E...

Elsa C. Rivera

Contract Monitoring & Program Compliance Manager
OC Community Services

CC:

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



DYLAN WRIGHT
DIRECTOR
OC COMMUNITY RESOURCES

CYMANTHA ATKINSON
ASSISTANT DIRECTOR
OC COMMUNITY RESOURCES

JOANNE VEEDOR
DIRECTOR
ADMINISTRATIVE SERVICES

MONICA SCHMIDT
DIRECTOR
OC ANIMAL CARE

JULIA BIDWELL
DIRECTOR
OC HOUSING & COMMUNITY
DEVELOPMENT

RENEE RAMIREZ
DIRECTOR
OC COMMUNITY SERVICES

PAMELA PASSOW
DIRECTOR
OC PARKS

JULIE QUILLMAN
COUNTY LIBRARIAN
OC PUBLIC LIBRARIES



July 26, 2024

Sent via overnight courier and Email to:

ppham@warnerwellnesscenter.com and sswinchell@netzero.com

Sterling Scott Winchell
Attorney for Viet America Society
3 Hutton Centre, Suite 900
Santa Ana, CA 92707

Viet America Society (VAS)
Attn: Peter Pham, Chief Executive Officer
17801 Santa Anita Circle
Fountain Valley, CA 92708

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


Dear Mr. Pham:

This letter acknowledges receipt of the Corrective Action Plans (CAPs) received after a series of meetings and emails. The CAPs were collected to fulfill the required documentation for the Fiscal Year (FY) 2021-2022 Compliance Monitoring Review, conducted by the Orange County (County) Community Services (OCCS) Contract Monitoring and Program Compliance (CM&PC) Unit.

The County hosted a series of reoccurring meetings to obtain weekly updates on the status of requested documentation including the Single Audit Reports that were scheduled to be completed on June 30, 2024 but VAS failed to secure. After reviewing VAS's submitted documents and revised documents, as well as the update provided during the July 23, 2024, meeting, the actions taken to address the following findings do not satisfy the Compliance Monitoring Report dated February 13, 2023 or the Contract's requirements.

Finding No. 1 (Reporting Requirements)

The Compliance Monitoring Report required VAS to submit documents covering the term of the Contract. These documents must include, but are not 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).

 OC Community Services
1300 SOUTH GRAND,
BLDG. B, SECOND FLOOR
SANTA ANA, CA 92705
PHONE: 714.480.6550
FAX: 714.480.2978

VAS was to promptly provide the County with records demonstrating performance of its obligations under the Contract. These records must be sufficient to justify VAS's requests for payment under the Contract, and the County's payments thereunder, according to the Contract's requirements.

In reviewing the documents received, VAS did not properly adhere to the requirements of the CAPs and submitted documents that were questionable, inconclusive, or missing. For example:

- The general ledgers (GLs) provided for this Contract's May 3, 2021 – May 31, 2022, monitoring review period, included unexplained transactions that raise concerns of potential commingling of funds and questionable costs. VAS has refused to provide explanations or supporting documentation for these questioned items. For example, VAS's general ledgers included the following:
 - **2021 General Ledger**
 - Direct Public Support deposits including \$1,179,968.20 from Aloha Financial Investment and \$166,666.00 from Behavioral Health Solutions
 - Outside Contract Service expenditures including \$100,000.00 paid to Behavioral Health Solutions
 - VAS did not provide the requested invoices for Food Supply expenditures including \$154,000.00 paid to Hand-to-Hand.
 - Rent payment expenditures including \$5,000.00 paid to Huntington Partner
 - **2022 General Ledger**
 - Miscellaneous Revenue totaling \$17,300.00, referencing Aloha Financial Investment
 - Outside Contract Services referencing a \$100,000.00 payment to Behavioral Health Solutions and \$18,000.00 to Rhiannon Do.
 - Donations paid in the amount of \$104,125.00.
 - VAS did not provide the requested invoices for Food Supply expenditures totaling \$329,525.96.
- VAS's performance reports were revised multiple times and the credibility of the reports submitted are questionable. VAS originally reported that they served 20,000 meals per month and later revised their reported service to 10,000 meals per month without variance in weekly participation throughout the Contract term.
 - VAS did not document or report participants who dropped out of the program or new participants added week to week.
- VAS provided 900 participant applications to the County. The County conducted a random sample of 300 applicants and reviewed the sample against VAS's submitted participant list. Only 49 applications, or 16%, could be validated against the participant list provided. Inconsistencies included:

- Duplicated participants
- Applicants unable to be validated on one or more of the following criteria:
 - Name
 - Address
 - Phone number
 - Date of birth
- VAS's performance standards, budget summary and delivery reports could not be confirmed.
- VAS stated it used subcontractor(s) during the term of the Contract, but VAS was unable to provide the County with any contractual service agreement(s) or submit subcontractor documentation of work performed.

Finding No. 2 (Audit Requirements)

The Monitoring report required VAS to provide a copy of their Single Audit Reports for Fiscal Year ending 2021 and 2022 and submit the Single Audit Reports to the Federal Audit Clearinghouse (FAC) Website within 30 days.

In April 2024, VAS notified the County that they had procured the CPA firm, the Pun Group, to conduct their Single Audit Reports with an expected completion date of June 30, 2024. The County and VAS representatives held regular meetings to request status updates on the completion of the audit. Although VAS represented that it was, and had, provided the necessary information and supporting documentation to the Pun Group, and the Single Audit was on track to be completed by June 30, 2024, VAS disclosed to the County in July 2024 that the Pun Group could not timely complete the Single Audit Reports because VAS had failed to provide significant amounts of information.

Moreover, during a meeting held on Tuesday, July 23, 2024, that included VAS, the Pun Group, and the County, the Pun Group's senior auditor informed the County and VAS that based on VAS's descriptions of its operations, controls, and verbal contracts, the Pun Group believed that VAS would not be able to provide sufficient information to properly complete the audit. Pun Group stated that VAS lacked internal controls, did not follow the federal uniform guidelines, and did not follow funding source guidance. The Pun Group specifically stated that VAS's accounting for meals and participant lists were problematic, and VAS does not have the records necessary to establish an audit trail. As a result, the Pun Group stated its intention to: (1) issue a material scope limitation on the audit report; and (2) make material weakness findings that list the specific sections of the uniform guidance and applicable rules that VAS failed to follow or that Pun Group had insufficient information to test. Pun Group also stated that its report would list VAS's internal control failures, insufficient record keeping, and conclude certain information could not be tested.

On July 24, 2024, the Pun Group, notified the County that VAS was terminating its audit engagement with the audit firm. VAS's decision to terminate the Pun Group undermines the County's extensive efforts to determine VAS's performance under the terms of the Contract.

Without accurate documentation to support the expenditures VAS claimed, the expenditures are hereby determined to be disallowed and are subject to reimbursement to the County. As demonstrated above, VAS has failed to provide sufficient documentation to support its claims

for payment to the County under the Contract referenced above. The terms of the Contract and Code of Federal Regulations authorize the County to seek reimbursement as stated herein. VAS is required to reimburse the funds under the following Contract sections and regulations, among others: Section 22 (Subcontracting), Section 39 (Performance Standards), Section 44 (Audit Requirements), Attachment A (Scope of Services), and Exhibit 5, (OC Community Resources Contract Reimbursement Policy). Due to VAS's failure to substantiate the work performed as required by the terms of the Contract, the County is requesting full reimbursement in the amount of \$1,999,996.00.


Payment is due within 30 days, but no later than Monday, August 26, 2024. Payment can be mailed to:

Orange County Community Services
Attn: Renee Ramirez, OCCS Director
1300 S. Grand Ave., Bldg. B, 2nd Floor
Santa Ana, CA 92705

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.¹

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's 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.

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

¹ This letter does not limit or waive any rights of OC Community Resources or the County of Orange, including but not limited to their rights to disallow and recover funds provided to VAS. The demand for reimbursement made herein arises out of the County's monitoring of fiscal year 2021/2022 only.

Exhibit K

Recorded in Official Records, Orange County
Hugh Nguyen, Clerk-Recorder



2021000487425 11:39 am 08/02/21
227 NC-5 G02 2 18
264.00 264.00 0.00 0.00 3.00 0.00 0.000.000.00 0.00

RECORDING REQUESTED BY:
Provident Title Company

AND WHEN RECORDED MAIL TO:
PETER A. PHAM
14372 Bowen Street
Garden Grove Ca 92843

Parcel No. 099-413-35

SPACE ABOVE THIS LINE FOR RECORDER'S USE

GRANT DEED

THE UNDERSIGNED GRANTOR DECLARES THAT DOCUMENTARY TRANSFER TAX IS \$528.00 and CITY \$0

- computed on full value of property conveyed, or
- computed on full value less liens or encumbrances remaining at the time of sale.
- unincorporated area: Garden Grove, and

Exempt from fee per GC27388.1 (a) (2);
recorded concurrently "in connection with" a
transfer subject to the imposition of
documentary tax (DTT).

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged,

Wai Sing Paul Ip, a married man, as his sole and separate property

hereby GRANTS to PETER A. PHAM, A SINGLE MAN

the following described real property in the County of Orange, State of California:

See Exhibit A attached hereto and made apart hereof
Commonly Known As: 14372 Bowen Street, Garden Grove, Ca 92843

Complete legal description
attached hereto as Exhibit 'A'

Date July 30, 2021
Wai Sing Paul Ip
Wai Sing Paul Ip

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

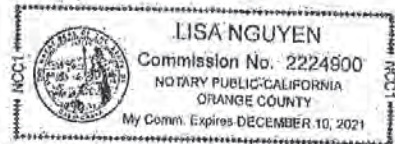
STATE OF CALIFORNIA } s.s.
COUNTY OF Orange

On July 30, 2021, before me, Lisa Nguyen, Notary Public,
personally appeared Wai Sing Paul Ip, who proved to me on the basis of satisfactory evidence
to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the
same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon
behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature [Signature] (Seal)



Mail Tax Statement to: Same As Above

ORDER NO.: 80023301

EXHIBIT "A"

LOT 84 OF TRACT NO. 3214, IN THE CITY OF GARDEN GROVE, COUNTY OF ORANGE, STATE OF CALIFORNIA, AS PER MAP RECORDED IN BOOK 101, PAGE(S) 19, 20 AND 21 OF MISCELLANEOUS MAPS, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY.

EXCEPT THEREFROM ALL OIL, GAS, MINERALS AND OTHER HYDROCARBON SUBSTANCES LYING BELOW A DEPTH OF 600 FEET FROM THE SURFACE OF SAID PROPERTY, BUT WITH NO RIGHT OF SURFACE ENTRY, AS PROVIDED IN DEED RECORDED IN BOOK 3595, PAGE 2, AND IN BOOK 3905, PAGE 570, BOTH OF OFFICIAL RECORDS.

ASSESSOR'S PARCEL NUMBER: 099-413-35

Exhibit L

Recorded in Official Records, Orange County
Hugh Nguyen, Clerk-Recorder



2023000106276 3:33 pm 05/08/23

227 403A G02 1 14

415.25 415.25 0.00 0.00 0.00 0.00 0.000.000.00 0.00

RECORDING REQUESTED BY:
Front Door Escrow, 'A Non-Independent
Broker Escrow'
Order No. 23-103538 - MP
Escrow No. 04-5996-JS
Parcel No. 070-421-17

AND WHEN RECORDED MAIL TO:

PETER PHAM
110539 Redwood Circle
Fountain Valley, CA 92708

SPACE ABOVE THIS LINE FOR RECORDER'S USE

GRANT DEED

THE UNDERSIGNED GRANTOR(S) DECLARE(S) THAT DOCUMENTARY TRANSFER TAX IS \$830.50 and CITY \$

- computed on full value of property conveyed, or
- computed on full value less liens or encumbrances remaining at the time of sale.
- unincorporated area: Buena Park, and

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged, Gina B. Baca, as Successor Trustee of the Baca Family Living Trust dated May 22, 2000

hereby GRANT(S) to Peter Pham and Ngoc Tran, Husband and Wife as Community Property with Right of Survivorship

the following described real property in the County of Orange, State of California:

LOT 12 OF TRACT NO. 2597, IN THE CITY OF BUENA PARK, COUNTY OF ORANGE, STATE OF CALIFORNIA, AS PER MAP RECORDED IN BOOK 77, PAGES 44 TO 46 OF MISCELLANEOUS MAPS, IN THE OFFICE OF THE COUNTY RECORDER OF SAID ORANGE COUNTY
More commonly known as: 8385 Mulberry Avenue, Buena Park, CA 90620

Exempt from fee per GC 27388.1 (a) (2);
Recorded concurrently "in connection with" a transfer subject to the imposition of Documentary Transfer Tax.

Date May 2, 2023
Gina B. Baca, as Successor Trustee of the Baca Family Living Trust dated May 22, 2000

By: Gina B. Baca, Successor Trustee

Gina B. Baca, Successor Trustee

GC27388.2 (b) (1)

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA }
COUNTY OF Orange } s.s.

On May 2, 2023, before me, Samantha Lynne Chauncey, a Notary Public, personally appeared Gina B. Baca, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature (Seal)



Mail Tax Statement to: SAME AS ABOVE or Address Noted Below

Exhibit M

FIDELITY NATIONAL TITLE
ORANGE COUNTY

RECORDING REQUESTED BY:
Trusted Escrow, Inc.
Order No. **OC2300306-TR**
Escrow No. **10519-ME**
Parcel No. **198-133-05**

AND WHEN RECORDED MAIL TO:

ALOHA FINANCIAL INVESTMENT,
INC
**17801 Santa Anita Circle
Fountain Valley, CA 92708**

Recorded in Official Records, Orange County
Hugh Nguyen, Clerk-Recorder



33.00

2023000172723 3:41 pm 07/18/23
376 502A G02 3 11
605.00 605.00 20.00 0.00 6.00 0.00 0.000.000.00 0.00

SPACE ABOVE THIS LINE FOR RECORDER'S USE

GRANT DEED

THE UNDERSIGNED GRANTOR(S) DECLARE(S) THAT DOCUMENTARY TRANSFER TAX IS \$1,210.00 and CITY \$

- computed on full value of property conveyed, or
- computed on full value less liens or encumbrances remaining at the time of sale.
- unincorporated area: **Santa Ana, and**

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged, **ADT3 Enterprises, LLC, a California Corporation, (who acquired title as ADT3 Enterprises, LLC)** hereby GRANT(S) to **Aloha Financial Investment, Inc, a California Corporation**

the following described real property in the County of **Orange**, State of California:
See Exhibit "A" attached hereto and made a part hereof.
More commonly known as: **2410 West 17th Street, Santa Ana, CA 92706**

Date July 13, 2023

Exempt from fee per GC 27388.1 (a) (2); recorded concurrently in connection with a transfer subject to the imposition of documentary transfer tax

ADT3 Enterprises, LLC

By: **Tri Ngoc Dinh, Executor manager**

By: **Trung Quoc Dinh, Executor manager**

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA } s.s.
COUNTY OF **Orange**

On _____, before me, _____ personally appeared **ADT3 Enterprises, LLC**, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature _____ (Seal)

See Acknowledgment Attached.

Mail Tax Statement to: SAME AS ABOVE or Address Noted Below

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

CIVIL CODE § 1189

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California)
County of Orange)
On 7/13/2023 before me, H.A. Saad, Notary public
Date Here Insert Name and Title of the Officer
personally appeared Tri Ngoc Dinh and Trung Quoc Dinh
Name(s) of Signer(s)

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.



Signature H.A. Saad
Signature of Notary Public

Place Notary Seal Above

OPTIONAL

Though this section is optional, completing this information can deter alteration of the document or fraudulent reattachment of this form to an unintended document.

Description of Attached Document
Title or Type of Document: Grant Deed
Document Date: 7/13/2023 Number of Pages: 1
Signer(s) Other Than Named Above: None

Capacity(ies) Claimed by Signer(s)
Signer's Name: _____
 Corporate Officer — Title(s): _____
 Partner — Limited General
 Individual Attorney in Fact
 Trustee Guardian or Conservator
 Other: _____
Signer Is Representing: _____

Signer's Name: _____
 Corporate Officer — Title(s): _____
 Partner — Limited General
 Individual Attorney in Fact
 Trustee Guardian or Conservator
 Other: _____
Signer Is Representing: _____

EXHIBIT A
Legal Description

For APN/Parcel ID(s): 198-133-05

THE LAND REFERRED TO HEREIN BELOW IS SITUATED IN THE CITY OF SANTA ANA, COUNTY OF ORANGE, STATE OF CALIFORNIA AND IS DESCRIBED AS FOLLOWS:

PARCEL 1:

THAT PORTION OF THE NORTHWEST QUARTER OF THE NORTHWEST QUARTER OF THE NORTHWEST QUARTER OF SECTION 11, IN TOWNSHIP 5 SOUTH, RANGE 10 WEST, IN THE RANCHO LAS BOLSAS, AS PER MAP RECORDED IN BOOK 51, PAGE 12 OF MISCELLANEOUS MAPS, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY, DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT ON THE NORTH LINE OF SAID SECTION, 245 FEET EAST OF THE NORTHWEST CORNER OF SAID SECTION; THENCE SOUTH PARALLEL WITH THE WEST LINE OF SAID SECTION 200 FEET; THENCE EAST PARALLEL WITH THE NORTH LINE OF SAID SECTION, 60 FEET; THENCE NORTH PARALLEL WITH SAID WEST LINE, 200 FEET TO SAID NORTH LINE; THENCE WEST 60 FEET TO THE POINT OF BEGINNING.

EXCEPT ONE-HALF OF ALL OIL, GAS, ASPHALTUM OR KINDRED SUBSTANCES IN, UPON, OR UNDER SAID LAND,

PARCEL 2:

THAT PORTION OF THE NORTHWEST QUARTER OF THE NORTHWEST QUARTER OF THE NORTHWEST QUARTER OF SECTION 11, IN TOWNSHIP 5 SOUTH, RANGE 10 WEST, IN THE RANCHO LAS BOLSAS, AS PER MAP RECORDED IN BOOK 51, PAGE 12 OF MISCELLANEOUS MAPS, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY, DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT ON THE NORTH LINE OF SAID SECTION, 245.00 FEET EAST OF THE NORTHWEST CORNER OF SAID SECTION, THENCE SOUTH PARALLEL WITH THE WEST LINE OF SAID SECTION, 200.00 FEET; THENCE EAST PARALLEL WITH THE NORTH LINE OF SAID SECTION, 95.00 FEET; THENCE NORTHEASTERLY IN A DIRECT LINE TO A POINT WHICH IS 40.00 FEET SOUTH MEASURED ALONG A LINE PARALLEL TO THE WEST LINE OF SAID SECTION, FROM A POINT IN THE NORTH LINE OF SAID SECTION, 365.00 FEET EAST OF THE NORTHWEST CORNER OF SAID SECTION; THENCE NORTH ALONG SAID PARALLEL LINE 40.00 FEET TO A POINT ON THE NORTH LINE OF SAID SECTION; WEST 120.00 FEET TO THE POINT OF BEGINNING.

EXCEPT THEREFROM THE WEST 60.00 FEET.

ALSO EXCEPT THEREFROM ONE-HALF OF ALL OIL, GAS, ASPHALTUM, OR KINDRED SUBSTANCES IN, UPON, OR UNDER SAID PREMISES AS EXCEPTED IN THE DEED FROM CHARLES MENDENHALL, AND NELLIE G. MENDENHALL, HUSBAND AND WIFE, RECORDED MAY 13, 1922 IN BOOK 423, PAGE 145, DEEDS.

Exhibit N

RECORDING REQUESTED BY
FIRST AMERICAN TITLE COMPANY
RESIDENTIAL DIVISION
RECORDING REQUESTED BY:
First American Title Company
Order No. 6994179
Esrow No. 58419-TB
Parcel No. 401-481-18

Recorded in Official Records, Orange County
Hugh Nguyen, Clerk-Recorder



2023000181803 3:00 pm 07/27/23
340 NC-5 D10 2 55
1138.50 0.00 0.00 0.00 3.00 0.00 0.000.000.00 0.00

AND WHEN RECORDED MAIL TO:

RHIANNON MINH CHAU DO AND THU
THAO THI VU
14732 CANDEDA PLACE
TUSTIN, CA 92780

SPACE ABOVE THIS LINE FOR RECORDER'S USE

GRANT DEED

THE UNDERSIGNED GRANTOR(S) DECLARE(S) THAT DOCUMENTARY TRANSFER TAX IS \$1,138.50 and CITY \$ 0.00

- computed on full value of property conveyed, or
 computed on full value less liens or encumbrances remaining at the time of sale.
 unincorporated area: City Tustin, and

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged, Danny Ray Kemp, Jr. And Valerie Ann Kemp, Trustees of The DV Kemp Family Trust, Dated September 29, 2021

hereby GRANT(S) to Rhiannon Minh Chau Do, a single woman

the following described real property in the County of Orange, State of California:

LOT 19 OF TRACT NO. 2407, IN THE COUNTY OF ORANGE, STATE OF CALIFORNIA, AS PER MAP RECORDED IN BOOK 66, PAGES 48 AND 49 OF MISCELLANEOUS MAPS, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY.

More commonly known as: 14732 Candeda Place, Tustin, CA 92780

Date July 24, 2023

Danny Ray Kemp, Jr. And Valerie Ann Kemp,
Trustees of The DV Kemp Family Trust, Dated
September 29, 2021

By: Danny Ray Kemp, Jr., Trustee

By: Valerie Ann Kemp, Trustee

Mail Tax Statement to: SAME AS ABOVE or Address Noted Below

APN: 401-481-18

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF ~~CALIFORNIA~~ ^{OREGON} } s.s.
COUNTY OF ~~LAKE~~

On JULY 24 2023, before me, JANICE JOY MORNARICH - NOTARY PUBLIC personally appeared Danny Ray Kemp, Jr. and Valerie Ann Kemp, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of ~~California~~ ^{Oregon} that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature Janice Joy Mornarich (Seal)



Exhibit O

Recorded in Official Records, Orange County
Hugh Nguyen, Clerk-Recorder



* 3 R 0 0 1 4 6 8 1 4 0 8 5 *

2023000297196 3:28 pm 11/30/23
90 CR-SC06 G02 3 21
555.50 555.50 0.00 0.00 6.00 0.00 0.000.000.00 0.00

RECORDING REQUESTED BY
STEWART TITLE OF CA, INC.

RECORDING REQUESTED BY:
EscrowQuick, Inc.

AND WHEN RECORDED MAIL TO:

Leslie Nguyen
15920 Mount Mitchell Circle
Fountain Valley, CA 92708

Order No. 2194453
Escrow No. 13-1249-LT
Parcel No. 144-431-18

SPACE ABOVE THIS LINE FOR RECORDER'S USE

GRANT DEED

THE UNDERSIGNED GRANTOR DECLARES THAT DOCUMENTARY TRANSFER TAX IS \$1,111.00 and CITY \$ 0

- computed on full value of property conveyed, or
- computed on full value less liens or encumbrances remaining at the time of sale.
- unincorporated area: Fountain Valley, and

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged, Cherylann Aviotti, Successor Trustee of The Susan E. Wighton Living Trust, Utd, October 29, 2004 and The Estate of William W. Wighton *

Hereby Grants to Leslie Nguyen and Dinh Mai, wife and husband as
community property with right of survivorship

The following described real property in the County of Orange, State of California:

15920 Mount Mitchell Circle, Fountain Valley, CA 92708

SEE EXHIBIT "A" ATTACHED HERETO AND MADE A PART HEREOF

* Cherylann Aviotti, as
Administrator, Pursuant
to Probate Case #
30-2023-01328042-
PR-LA-CMC

Cherylann Aviotti, Successor Trustee of The Susan
E. Wighton Living Trust Utd, October 29, 2004

Cherylann Aviotti, Successor Trustee
By: Cherylann Aviotti, Successor Trustee
(Cherylann Aviotti)

The Estate of William W. Wighton

Cherylann Aviotti, administrator
By: Cherylann Aviotti, Administrator
(Cherylann Aviotti)

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

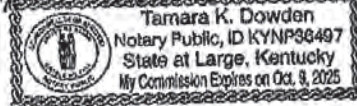
STATE OF ~~CALIFORNIA~~ KENTUCKY, s.s.
COUNTY OF OLDHAM

On November 11 2023, before me, Tamara K Dowden,
personally appeared Cherylann Aviotti and Cherylann Aviotti, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of ~~California~~ Kentucky that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature Tamara K. Dowden (Seal)



Mail Tax Statement to: SAME AS ABOVE or Address Noted Below

GOVERNMENT CODE 27361.7

I CERTIFY UNDER PENALTY OF PERJURY THAT THE ILLEGIBLE PORTIONS OF THIS DOCUMENT TO WHICH THIS STATEMENT IS ATTACHED, READS AS FOLLOWS:

E. WIGHTON LIVING TRUST, UTD



Dated: November 30, 2023

**Sandy Staley, Title Officer, Stewart Title
Place of Execution: Anaheim, CA**

EXHIBIT "A"
LEGAL DESCRIPTION

Order No.: 2194483
Escrow No.: 2194483

The land referred to herein is situated in the State of California, County of Orange, City of Fountain Valley and described as follows:

Lot 11 of Tract No. 5619, in the City of Fountain Valley, County of Orange, State of California, as per Map recorded August 8, 1967 in Book 235 Pages 8 and 9 of Miscellaneous Maps, in the Office of the County Recorder of said County.

APN: 144-431-18

(End of Legal Description)

Exhibit P

FIDELITY NATIONAL TITLE
ORANGE COUNTY

RECORDING REQUESTED BY:

Fidelity

Order No. OC2402390-TR
Escrow No. 24-0003-TH
Parcel No. 143-542-06

Mail Tax Statement to
AND WHEN RECORDED MAIL TO:

THU THI VU
9102 CROCUS AVENUE
FOUNTAIN VALLEY, CA 92708

Recorded in Official Records, Orange County
Hugh Nguyen, Clerk-Recorder



2024000128209 2:22 pm 05/22/24

90 CR-SC06 G02 2 21

866.25 866.25 0.00 0.00 3.00 0.00 0.000.000.00 0.00

SPACE ABOVE THIS LINE FOR RECORDER'S USE

GRANT DEED

THE UNDERSIGNED GRANTOR(S) DECLARE(S) THAT DOCUMENTARY TRANSFER TAX IS \$1,732.50 and CITY \$0

- computed on full value of property conveyed, or
 - computed on full value less liens or encumbrances remaining at the time of sale.
 - unincorporated area: Fountain Valley, and
- Exempt from fee per GC 27388.1 (a) (2); recorded concurrently in connection with a transfer subject to the imposition of documentary transfer tax

FOR A VALUABLE CONSIDERATION, receipt of which is hereby acknowledged,
Kien Van Nguyen and Kham Le Nguyen, Husband and Wife as Joint Tenants

hereby GRANT(S) to THU THI VU, A MARRIED WOMAN AS HER SOLE AND SEPARATE PROPERTY

the following described real property in the County of Orange, State of California:

LEGAL DESCRIPTION AS EXHIBIT 'A' ATTACHED HERETO AND MADE A PART HEREOF,

COMMONLY KNOWN AS: 9102 CROCUS AVENUE, FOUNTAIN VALLEY, CALIFORNIA 92708

Date May 13, 2024

Kien Van Nguyen

Kham Le Nguyen

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA)
) S.S.
COUNTY OF ORANGE)

On MAY 17, 2024, before me, TERI CHI HY, NOTARY PUBLIC
personally appeared Kien Van Nguyen and Kham Le Nguyen, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) ~~is~~ are subscribed to the within instrument and acknowledged to me that ~~he~~ ~~she~~ ~~they~~ executed the same in ~~his~~ ~~her~~ ~~their~~ authorized capacity(ies), and that by ~~his~~ ~~her~~ ~~their~~ signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.



Signature (Seal)

Mail Tax Statement to: SAME AS ABOVE or Address Noted Below

EXHIBIT A
Legal Description

For APN/Parcel ID(s): 143-542-06

THE LAND REFERRED TO HEREIN BELOW IS SITUATED IN THE CITY OF FOUNTAIN VALLEY, COUNTY OF ORANGE, STATE OF CALIFORNIA AND IS DESCRIBED AS FOLLOWS:

LOT 88, TRACT 5830, IN THE CITY OF FOUNTAIN VALLEY, COUNTY OF ORANGE, STATE OF CALIFORNIA, AS PER MAP RECORDED IN BOOK 290, PAGE 1 TO 7 OF MISCELLANEOUS MAPS, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY.

EXCEPT THEREFROM ALL OIL, GAS, MINERALS AND OTHER HYDROCARBONS, BELOW A DEPTH OF 500 FEET, WITHOUT THE RIGHT OF SURFACE ENTRY, AS RESERVED IN INSTRUMENTS OF RECORD.

ALSO EXCEPTING ALL OIL, GAS, MINERALS AND OTHER HYDROCARBON SUBSTANCES LYING BELOW A DEPTH OF 500 FEET, BUT WITHOUT THE RIGHT OF SURFACE ENTRY, TO TAKE, MARKET, MINE, EXPLORE OR DRILL FOR SAME, AS RESERVED IN A DEED RECORDED IN BOOK 10566, PAGE 353 OF OFFICIAL RECORDS.

Exhibit Q

ROB BONTA
Attorney General

State of California
DEPARTMENT OF JUSTICE



1300 I Street
P. O. Box 903447
Sacramento, CA 94203-4470
Fax: (916) 444-3651
Delinquency-Notices@doj.ca.gov

February 16, 2024

VIET AMERICA SOCIETY
8907 WARNER AVE. STE 125
HUNTINGTON BEACH CA 92647

State Charity Registration Number: CT0284997

RE: DELINQUENCY NOTICE AND WARNING OF ASSESSMENT OF PENALTIES AND LATE FEES, AND SUSPENSION OR REVOCATION OF REGISTERED STATUS

The above captioned entity is listed as delinquent with the Registry of Charities and Fundraisers for failing to submit required annual report(s) and/or renewal fees. To research why your organization is delinquent and what filings are missing, please review your filings using the Registry Search Tool: rct.doj.ca.gov. *If you have recently cured, your status will show as Current and you may disregard this notice.*

AFTER REVIEWING THE STATUS OF YOUR FILINGS USING rct.doj.ca.gov, PLEASE FILE:

Annual Registration Renewal Fee Reports (Form RRF-1), together with required renewal fee and Form CT-TR-1 or IRS Form 990(EZ/PF) for the accounting period(s) that are indicated as *Rejected, Incomplete* or *Not Submitted* according to the Registry Search Tool. Please use the Annual Registration Renewal Fee Schedule on Form RRF-1 to determine the total amount of renewal fee(s) due.

IRS Form 990(EZ/PF) filers: Schedule B is not requested or required by the Registry; **Please exclude all pages of Schedule B**, including the first page, even if redacted, blank or marked for *Public View*.

An organization that is listed as delinquent is not in good standing and is prohibited from engaging in conduct for which registration is required, including soliciting or disbursing charitable funds. (Cal. Code Regs., tit. 11, § 999.9.4.) The organization may also be subject to penalties and its registration may be suspended or revoked by the Registry. Once you submit the delinquent record(s), you will be notified of the amount of any late fees that are owed.

To avoid further adverse actions, please send all delinquent reports and fees, together with a copy of this letter, to the above address immediately. You may email questions: Delinquency-Notices@doj.ca.gov. Online resources including a delinquency webinar, forms, instructions, guides, and answers to frequently asked questions are available on our website: oag.ca.gov/charities/delinquency

Sincerely,

For
Registry of Charities and Fundraisers
ROB BONTA
Attorney General



1300 I Street
P. O. Box 903447
Sacramento, CA 94203-4470
(916) 210-6400 Extension 7
Fax: (916) 444-3651
RegCompliance@doj.ca.gov

April 6, 2023

VIET AMERICA SOCIETY
8907 WARNER AVE. STE 125
HUNTINGTON BEACH CA 92647

State Charity Registration Number: CT0284997

RE: DELINQUENCY NOTICE AND WARNING OF ASSESSMENT OF PENALTIES AND LATE FEES, AND SUSPENSION OR REVOCATION OF REGISTERED STATUS

The organization VIET AMERICA SOCIETY is delinquent with The Registry of Charitable Trusts for failing to submit required annual report(s). An organization that is delinquent, suspended or revoked is not in good standing and is prohibited from engaging in conduct for which registration is required, including soliciting or disbursing charitable funds. (Cal. Code Regs., tit. 11, § 999.9.4.)

The following reports must be filed to cure the delinquency:

1. **Annual Registration Renewal Fee Reports (Form RRF-1)**, together with **required renewal fee**, for fiscal year ending: **12/31/2020**. (*Note: Please use the sliding fee scale on the Form RRF-1 to determine the total amount of renewal fee(s) due.*)
2. A copy of **IRS Form 990, 990-PF, or 990-EZ** for fiscal year ending: **12/31/2020**. Form 990/-EZ/-PF is required if filed with the IRS. *Schedule B is not required. Please exclude Schedule B from your IRS Form 990, Form 990-EZ or Form 990-PF filing.*
***Note: If you only file IRS Form 990-N, or if your organization is not required to file and does not file IRS Form 990 or 990-EZ because it does not meet the Gross Annual Revenue requirements, your organization is required to file Form CT-TR-1 with the Registry.**

Failure to timely file required reports violates Government Code section 12586 and may result in the suspension or revocation of your registration.

Unless the above-described report(s) are filed with the Registry of Charitable Trusts within sixty (60) days of the date of this letter, the following will occur:

1. The California Franchise Tax Board will be notified to disallow the tax exemption of the above-named entity. The Franchise Tax Board may revoke the organization's tax exempt status at which point the organization will be treated as a taxable corporation (See Revenue and Taxation Code section 23703) and may be subject to the minimum tax penalty.
2. Late fees will be imposed by the Registry of Charitable Trusts for each month or partial month for which the report(s) are delinquent. Directors, trustees, officers and return preparers responsible for failure to timely file these reports are **also personally liable** for payment of all late fees.

PLEASE NOTE: Charitable assets **cannot** be used to pay these avoidable costs. Accordingly, directors, trustees, officers and return preparers responsible for failure to timely file the above-described report(s) are **personally liable** for payment of all penalties, interest and other costs incurred to restore exempt status.

A delinquent organization may not engage in any activity for which registration is required, including solicitation or disbursing of charitable assets.

If you believe the above described report(s) were timely filed, they were not received by the Registry and another copy must be filed within sixty (60) days of the date of this letter. In addition, if the address of the above-named entity differs from that shown above, the current address must be provided to the Registry prior to or at the time the past-due reports are filed.

In order to avoid the above-described actions, please send all delinquent reports to the address set forth above, within sixty (60) days of the date of this letter. If you have any questions, you may email us: **RegCompliance@doj.ca.gov**. Forms, instructions, guides, and answers to frequently asked questions are available on our website: **oag.ca.gov/charities**.

Sincerely,

Registry of Charitable Trusts

For

ROB BONTA
Attorney General