

DEKALB COUNTY GOVERNMENT
Purchasing and Contracting Department



John L. Greene, CIA, CIG, CGAP, CGFM
Chief Audit Executive

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**PURCHASING AND CONTRACTING
INFORMAL AND FORMAL PROCUREMENTS
AUDIT REPORT NO. 2017-007-PC**

What We Did

In accordance with the Office of Independent Internal Audit (OIIA) Audit Plan for fiscal year 2017, we conducted a performance audit of the County's Informal and Formal Procurement Competitive Process. We reviewed contracts and purchase orders to determine compliance with DeKalb County Procurement Policy and Procedures Manual as it relates to the competitive process. We performed data analytics to obtain samples from purchase orders with procurement thresholds of \$5,001-\$25,000 (Informal Written Quotes) and \$25,001-\$50,000 (Request for Quotes). We examined a sample of 60 purchases orders for the period of January 1, 2014 to March 31, 2017. In addition, we examined a sample of 10 contracts to determine whether the proper approvals were obtained when the contracts were awarded or if the renewal options were exercised.

What We Found

We determined that neither the user departments nor Purchasing and Contracting (P&C) fully complied with the DeKalb County's Purchasing Policy and Procedures in relation to informal purchases. In some instances, the user departments did not obtain the required quotes as outlined in the Procedures Manual. Moreover, when P&C procured the items required, quotes were not obtained. Of the 60 purchase orders sampled, we found 42 (70%) did not have the required quotes (13 of 25 were Informal Written Quotes and 29 of 35 were Request for Quotes).

We found the language was not consistent between the Purchasing Policy and the Procedures Manual regarding the Informal Written Quote process. In addition, there was one instance where the exemption policy was misapplied for mailing and postage service; the vendor continued to provide services beyond the contract agreement period. The total amount spent beyond the agreement period was approximately \$3,370,377.

What We Recommend

We recommend that a detailed review of the quotes should be completed before purchase orders are created. Written explanation of missing quotes should be attached in Oracle. Furthermore, P&C should reconcile the language between the Purchasing Policy and the Procedures Manual to ensure that P&C activities are consistent.

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BACKGROUND AND INTRODUCTION

The DeKalb County Purchasing and Contracting Department (P&C) for Informal Purchases does not require formal sealed bid/proposals for informal procurements of \$50,000 or less. Procurements of this type, however, do involve competition consistent with the anticipated cost and the best interest of the County as determined by the user Department Director or relevant Department Head, as appropriate. Procedures for informal purchases are established at the discretion of the Chief Procurement Officer (CPO). Certain goods and services are exempted from competition such as legal services, items for resale and grant awards or agreements that require certain firms or individuals to perform the work.

The ***Procedures Manual*** requires that *Informal Verbal Quotes (Up to \$5,000), with a Cycle Time of 1 Day*, that the user department should obtain at least one verbal quote; and competition is not required for purchases of these amounts. In addition, the User Department must verify that the commodity or service is not on an existing contract. If a commodity or service is on a contract, then enter contract number on requisition and process the purchase order. If the commodity or service is not included on an existing contract, a requisition is reviewed and the Standard Purchase Order is processed.

For *Informal Written Quotes (\$5,001 - \$25,000) with a Cycle Time 1-3 Days*, the User Department must obtain at least three written quotes. The quotes must be attached to the requisition. The quote that is the lowest, responsive and responsible must be selected. Justification must be provided to P&C for review, evaluation and concurrence of award decision, if the lowest, responsive and responsible quote is not selected.

If P&C Procurement Agent procures for items, a minimum of five written quotes must be obtained or attempted via competitive process. The P&C Agent must verify that the commodity or service is not included on an existing contract. A purchase order is processed if the commodity or service is included on an existing contract. If the commodity or service is not included on an existing contract, P&C should follow the procedures for the Request for Quotations.

For *Request for Quotation (RFQ) (\$25,001 - \$50,000) with a Cycle Time 7-10 Days*, the User Department must obtain or provide minimum specifications and/or scope of work. The User Department must verify that the commodity or service is not included on an existing contract. If commodity or service is included on contract, include the contract number on the requisition and process the Standard Purchase Order. If the requested items are not included on a contract, the following procedures are conducted:

- Five written quotes must be obtained or a Market Research Survey must be conducted
- Obtain RFQ solicitation number in Oracle
- Advertise on DeKalb County P&C website for 3 to 5 days
- Send the completed/approved RFQ document in PDF form along with completed matrix to the Special Projects Team for posting to the website

The following is an excerpt of the formal procurement process.

For Contract Award Approvals (\$50,001 and up), the following must take place:

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- Route to Chief Operating Officer (COO) signature for contracts \$50,001 to \$75,000
- Route to Chief Executive Officer (CEO) for signature for contracts \$75,001 to \$100,000
- Complete agenda item for Board of Commissioners (BOC) approval over \$100,000
 - After review and approval, the Procurement Manager submits to the CPO's office for management agenda review and final approval for submission to the COO's Office to be placed on the next available BOC agenda meeting
 - Upon BOC approval, obtain CPO's signed copy and the BOC summary

The **Purchasing Policy** states, "Each user department is granted the authority, at the discretion of the Department Director, to handle purchases where the cost is less than \$25,000. Three telephone quotations are required for purchases where cost is \$5,000.00 or greater but less than \$25,000.00."¹

AUDIT RESULTS

Based on the results of this performance engagement, we determined the following:

- Neither the user departments nor Purchasing and Contracting (P&C) fully complied with the DeKalb County's Purchasing Policy and Procedures for informal purchases
- No occurrences of split purchases were identified based on samples selected for testing
- P&C's use of the website for advertisement of the Request for Quotes process is a good measure for competition

In addition, we identified the following findings and recommendations relating to the competitive process compliance with Purchasing and Contracting's policy and procedures.

FINDING 1- INADEQUATE QUOTES

Objective: To determine whether the purchase orders created for Informal Written Quotes (\$5,001-\$25,000) and Request for Quotes process (\$25,001-\$50,000) complied with the policy and procedures as it pertains to the competitive process.

Criteria: According to the May 2015 DeKalb County Purchasing and Contracting Procedures Manual, Informal Written Quotes require user departments to obtain a minimum of three written quotes to be attached to the requisition before a purchase order is created. Additionally, the Request for Quotes process requires P&C to obtain five quotes. Based on discussions with management, "quotes must be in the file and attached to the requisition in Oracle for P&C review. Also, P&C should confirm the lowest responsive, responsible bidder was selected," before a purchase order is created.

In addition, we referred to the 2009 DeKalb County Purchasing and Contracting Standard Operating Procedures for purchase orders processed during January 1, 2014 thru April 30, 2015, Chapter 6, for guidance on purchase orders. The 2009 Standard Operating Procedures require one quote for purchases up to \$10,000, two quotes from \$10,000 to \$25,000, and three quotes for \$25,000 to \$50,000.

Condition: We noted purchase orders were created without the required minimum quotes and there was no explanation within Oracle when quotes were insufficient. We examined a sample of

¹ DeKalb County Purchasing Policy, pg. 21

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60 purchase orders. Of the sample, 25 purchase orders requiring Informal Written Quotes (\$5,001- \$25,000), we found that 13 (52%) samples did not have the required quotes. Of the remaining 35 purchase orders we examined required Request for Quotes; we found 29 (82%) items that did not have sufficient quotes.

When P&C does not obtain sufficient quotes, a Market Research Survey is forwarded to potential vendors for a follow-up regarding the lack of response. The following are a few of our sampled purchase orders that did not include the required quotes:

SAMPLE OF PURCHASE ORDERS JANUARY 1, 2014 - MARCH 31, 2017							
Purchase Order Number	Purchase Order Amount	Creation Date	Approval Date	Vendor	Quotes Obtained	Required Quotes	
968702	\$ 28,014	5/20/2015	5/20/2015	VION CORPORATION	1 quote	5 Quotes Required	
964313	\$ 40,194	4/14/2015	6/9/2015	THE PACIFIC INSTITUTE	No quotes	3 Quotes Required	
946322	\$ 33,563	10/28/2014	12/4/2014	PETTUS CONSTRUCTION COMPANY INC	1 quote	3 Quotes Required	
1005021	\$ 32,926	3/8/2016	3/11/2016	LAYNE INLINER LLC	3 quotes	5 Quotes Required	
995452	\$ 34,425	12/17/2015	1/25/2016	INTERNATIONAL OZONE SERVICES	No quotes	5 Quotes Required	
993079	\$ 32,000	12/1/2015	12/1/2015	SCICOM INFRASTRUCTURE SERVICES INC	No quotes	5 Quotes Required	
981049	\$ 37,523	8/26/2015	8/27/2015	DELTA MUNICIPAL SUPPLY COMPANY INC	4 quotes	5 Quotes Required	
997620	\$ 10,151	1/12/2016	1/12/2016	CS TRUCK & TRAILER REPAIR SERVICES INC	1 quote	3 Quotes Required	
993700	\$ 24,966	12/7/2015	12/7/2015	O'NEIL SOFTWARE	No quotes	3 Quotes Required	
1000990	\$ 7,722	2/5/2016	2/5/2016	COWART MULCH PRODUCTS INC	No quotes	3 Quotes Required	
979317	\$ 20,225	8/14/2015	8/14/2015	SYTECH CORPORATION	No quotes	3 Quotes Required	
979316	\$ 6,240	8/14/2015	8/14/2015	SYTECH CORPORATION	No quotes	3 Quotes Required	
971272	\$ 19,573	6/11/2015	6/11/2015	MARTIN-ROBBINS FENCE COMPANY INC	No quotes	3 Quotes Required	
968904	\$ 21,400	5/21/2015	5/21/2015	SPECIALTY CARTRIDGE	No quotes	3 Quotes Required	
968857	\$ 19,355	5/21/2015	5/21/2015	MR SYSTEMS INC	2 quotes	3 Quotes Required	
1013388	\$ 7,377	5/10/2016	5/10/2016	BLACKJACK PAVING SEALCOATING AND STRIPING LLC	No quotes	3 Quotes Required	
1012033	\$ 10,880	5/2/2016	5/2/2016	TRANE COMPANY	No quotes	3 Quotes Required	

Cause (where identifiable): Insufficient review and subsequent follow-up by P&C management regarding the required quotes.

Consequence: When quotes are not obtained, the risk of purchasing goods and services at inflated or premium prices is increased. In addition, the lack of quotes may result in the selection of bidders that were not the lowest, responsive and responsible bidders; resulting in expenditures that are not fiscally prudent to the County. Processing purchase orders without sufficient quotes may lead to collusion between vendors and staff within the user department.

Recommendation:

P&C should:

- 1) Ensure thorough review of quotes and support submitted by the user departments
- 2) Conduct follow-up with the user departments regarding explanation of missing quotes

- 3) Require the user departments to submit explanations when the quotes cannot be obtained
- 4) Conduct periodic review/audits of user department activities
- 5) Review support of P&C Procurement Agent that are performing informal purchasing duties

FINDING 2- INCONSISTENT POLICIES AND PROCEDURES

Objective: To identify opportunities to strengthen the effectiveness and efficiency of the competitive process.

Criteria: Per the DeKalb County Purchasing Policy, “*three telephone quotations* are required for purchases where cost is \$5,000.00 or greater but less than \$25,000.00.” The procedures manual states that *three (3) written quotes* must be obtained for quotes of (\$5,001-\$25,000).

Condition: The language was not consistent between the Purchasing Policy and the Procedures Manual regarding Informal Written Quotes process.

Consequence: The inconsistency between the language in the purchasing policy and the procedures manual can lead to inconsistent practices among user departments.

Recommendation:

We recommend that P&C reconcile the language between the Purchasing Policy and the Procedures Manual to be consistent.

FINDING 3- INAPPROPRIATE APPLICATION OF EXEMPTIONS AND VENDOR PERFORMANCE ON EXPIRED CONTRACTS

Objective: To determine whether there was any evidence of split purchases and if the application of the exemption policy for certain goods and services was accurate.

Criteria: The original contract for the item tested was outside the audit scope, therefore we examined the policies and procedures that were applicable to the contract scope of 2009. The 2009 Purchasing Administration Policy lists postage as service of a “unique and highly specialized nature, and that as such they cannot be considered normal purchasing type items.” Section 3.2 of the 2009 Purchasing and Contracting Department Standard Operating Procedures states, “Contract extensions are authorized according to DeKalb County Policy if deemed the best interest of the County. The Director of Purchasing and Contracting authorizes the Administrative Operations Supervisor to contact the suppliers and determine if they are willing to extend the existing contract. A Purchasing Assistant prepares a contract extension letter that is signed by the Director of Purchasing and Contracting, or his designee.”²

Condition: One of the samples tested for exemption from competition did not meet the requirements. Purchase order 939255 (September 2014), for vendor Envelopes & Forms Inc., was classified as exempt from competition. Per response from the CPO, postage and mailings are exempt from competition. Although, the purchase was classified as exempt from competition, there were two solicitations for this type of service in the past, Invitation to Bids (ITBs) No. 3000225 during 2005 and No. 3001312 during 2009. The original terms of the contract was from May 20, 2009 through October 31, 2010 with a contract amount not to exceed \$1,500,000. After

² 2009 Purchasing and Contracting Department Standard Operating Procedures, pg. 371

the initial contract expiration date, the vendor continued to provide services through November 2015. Payments disbursed to the vendor from November 2010 to November 2015 totaled \$3,370,377. We found no approval by the governing authority (Board of Commissioners) for the additional payments that exceeded the contract amount.

Consequence: The misapplication of the exemption policy may result in purchasing goods at inflated prices from bidders that are not the lowest, responsive and responsible bidders. Furthermore, when P&C allows vendors to perform past the contract expiration date, the County is vulnerable to increased liabilities brought on by the vendor and potential lawsuits.

Recommendation:

CPO should:

- Ensure accurate and consistent application of the exemption policy
- Provide training and communication updates of the exemption policy to user departments and P&C staff
- Ensure that contracts are monitored to avoid vendor performing past expiration date
- Ensure that all contract extensions have the proper BOC approval
- Ensure that vendors do not provide further services to the County after contracts have expired

ADDITIONAL ITEM FOR YOUR CONSIDERATION

PROCUREMENT THRESHOLDS CATEGORY

Based on our research of purchasing policies and procedures from Metro Atlanta counties of comparable size and our data analysis of the purchase order thresholds from January 1, 2014 thru March 31, 2017 presented below, we suggest that you consider the following changes:

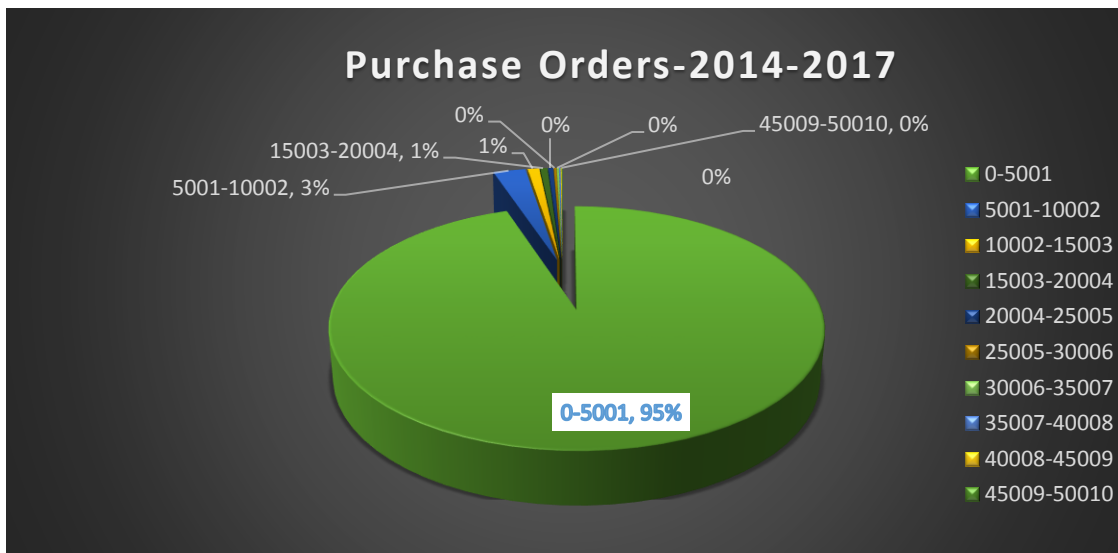
- 1) Reclassify procurements thresholds from \$5,001-\$25,001 into thresholds of \$5,001-\$10,000; \$10,001-\$15,000 and \$15,001-\$25,000 for user department procurements
- 2) Require user departments to submit one quote for \$5,001-\$10,000; two quotes for \$10,001-\$15,000 procurements; and three quotes for \$15,001-\$25,000
- 3) Procurement thresholds of \$25,001-\$50,000 should require P&C to obtain three quotes

Below is the data analysis of purchase orders for the audit period:

Large volumes of purchases were in the range of \$1-\$5,000 with a total value of \$71,827,699 that accounted for 94% of the total purchase orders for the period under audit. Purchase orders valued between \$5,001 and \$25,000 accounted for 4% of total purchase orders. Purchase orders with values ranging from \$25,001 to \$50,000 accounted for less than 1% of total purchase orders.

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PURCHASE ORDERS BY THRESHOLD JANUARY 1, 2014 - MARCH 31, 2017			
Purchase Order Amount	Count of Purchase Order Numbers	Sum of Purchase Order Amount	Percent of Total Purchase Orders
0-5001	106,610	\$ 71,827,689	94.85%
5001-10002	2,900	\$ 20,683,185	2.58%
10002-15003	1,030	\$ 12,660,299	0.92%
15003-20004	659	\$ 11,576,539	0.59%
20004-25005	461	\$ 10,496,989	0.41%
25005-30006	252	\$ 6,959,795	0.22%
30006-35007	189	\$ 6,158,494	0.17%
35007-40008	129	\$ 4,877,316	0.11%
40008-45009	78	\$ 3,315,089	0.07%
45009-50010	85	\$ 4,115,478	0.08%
Grand Total	112,393	\$ 152,670,874	100%



APPENDIX

Appendix I - Purpose, Scope and Methodology

Purpose

The purpose of the engagement was:

- To determine whether contracts and purchase orders are in compliance with Purchasing and Contracting policy and procedures as it relates to the competitive process
- To identify opportunities to strengthen the effectiveness and efficiency of informal and formal procurement

Scope and Methodology

The scope of the engagement is to examine contracts and purchase orders within procurement thresholds to determine whether the competitive process is in compliance for period January 1, 2014 through March 31, 2017.

The methodology included but was not limited to the following:

- Review of the DeKalb County purchasing and contracting policies and procedures manual
- Interviewing appropriate personnel
- Perform data analytics for purchase orders and contracts
- Examine supporting documentation to determine whether the competitive process is compliant
- Review other applicable documentation

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Appendix II - Management Response



April 13, 2018

MEMORANDUM

TO: John L. Greene, Chief Audit Executive
FROM: Talisa R. Clark, Chief Procurement Officer *Talisa R. Clark*
SUBJECT: Audit of the Informal and Formal Procurements-Audit Report No 2017-007-PC

This memorandum will serve as the official response of the audit conducted on January 31, 2018 of the Department of Purchasing and Contracting (P&C) Informal and Formal Procurements. After a thorough review of the audit report regarding Informal and Formal Procurements, P&C responds as follows:

1. Finding: Inadequate quotes

Recommendation: P&C should:

- 1) Ensure thorough review of quotes and support submitted by the user departments
- 2) Conduct follow-up with the user departments regarding explanation of missing quotes
- 3) Require user departments to submit explanations when the quotes cannot be obtained
- 4) Conduct periodic review/audits of user department activities
- 5) Review support of P&C Procurement Agent that are performing informal purchasing duties

Management Response: Ten (10) out of seventeen (17) purchase orders identified in the Auditor's sample listed on page 6 of the audit were processed prior to the appointment of the current Chief Procurement Officer (CPO) in December 2015.

The 2014 Purchasing Policy states that three (3) telephone quotations are required for purchases where cost is \$5,000.00 or greater but less than \$25,000.00. Each Department Director shall keep written documentation of applicable phone quotations and receipts for each purchase in separate files for auditing purposes, and copies of all such documentation shall be forwarded to the Purchasing and Contracting Department annually before January 10 for each prior calendar year. The 2014 Purchasing Policy states that purchasing staff shall obtain commodities and services competitively through written quotations where cost is \$25,000.00 to \$50,000.00. A minimum of five (5) written quotations are required unless adequate source supply is not available.

The current CPO has identified and implemented, enhanced, executed and enforced policies and procedures to eliminate these types of deficiencies.

In 2017, P&C conducted annual audits for purchases where cost is \$5,000.00 or greater but less than \$25,000.00 for various randomly selected user departments to ensure that supporting documentation and quotes were obtained. Any findings of non-compliance was communicated to the user department Director and recommended training be provided to the departments' staff.

Procurement Managers are required to review purchasing staff work to ensure that policy and procedures are followed and manage/train staff when necessary. Purchasing staff has been instructed to attach all received quotes to the Oracle system, conduct market surveys when less than five (5) quotes are received and maintain the documentation in the central electronic y-drive file.

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2. Finding: Inconsistent policies and procedures

Recommendation: P&C reconcile the language between the Purchasing Policy and the Procedures Manual to be consistent.

Management Response: P&C is in the process of addressing inconsistency between the policy and procedures manual through the development of a purchasing ordinance.

3. Finding: Inappropriate application of exemptions and vendor performance on expired contracts

Recommendation: CPO should:

- 1) Ensure accurate and consistent application of the exemption policy
- 2) Provide training and communication updates of the exemption policy to user departments and P&C staff
- 3) Ensure that contracts are monitored to avoid vendor performing past expiration date
- 4) Ensure that all contract extensions have the proper BOC approval
- 5) Ensure that vendors do not provide further services to the County after contracts have expired

Management Response: The auditor's example noted in finding #3 was completed by the user department in August 2014 prior to the implementation of the current Purchasing Policy and Procedures manual.

Since this time, the current CPO has made improvements to ensure the following:

1. Accurate and consistent application of the exemption policy through the elimination of the requisitioning of Financial Payment Requests (FPRs)
2. Provides training and communication updates to user departments and P&C staff regarding procurement policies and procedures
3. Monthly monitoring of contracts to avoid vendors performing past contract expiration
4. All contract extensions are presented to the BOC for approval
5. All contracts are proactively renewed and/or rebid through the competitive procurement process

P&C conducts monthly Oracle iProcurement training, Visual Information about Procurements (VIP) workshops and provides online instructional videos on various Oracle and procurement processes that are accessible to all County departments and staff.

Please do not hesitate to contact me with any questions or need for additional documentation.

cc: Michael L. Thurmond, Chief Executive Officer
La'Keitha Carlos, Chief of Staff, CEO
Zachary Williams, Chief Operating Officer
Viviane Ernestes, Interim County Attorney
Marian Adeimy, Assistant County Attorney
Terry G. Phillips, Senior Staff Attorney
ShaTausa Edwards, Procurement Projects Manager - Operations

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PROJECT TEAM

This report submitted by:



Shavarl Rolle, CPA
Internal Auditor
Office of Independent Internal Audit

4.23.18

Date

This report reviewed by:

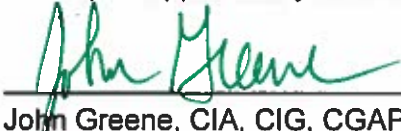


Cornelia Louis
Financial Internal Audit Manager
Office of Independent Internal Audit

Date

4/23/2018

The report approved by:



John Greene, CIA, CIG, CGAP, CGFM
Chief Audit Executive
Office of Independent Internal Audit

Date

April 23, 2018

STATEMENT OF ACCORDANCE

Statement of Accordance

The mission of DeKalb County is to make the priorities of the citizens of DeKalb County; the priorities of County government - by achieving a safer DeKalb, building stronger neighborhoods, creating a fiscally accountable and more efficient county government and uniting the citizens of DeKalb County.

The mission of the Office of Independent Internal Audit is to provide independent, objective, insightful, nonpartisan assessment of the stewardship or performance of policies, programs and operations in promoting efficiency, effectiveness and integrity in DeKalb County.

This performance audit was prepared pursuant to DeKalb County, Georgia – Code of Ordinances / Organizational Act Section 10A- Independent Internal Audit. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

This report is intended for the use of the agency to which it was disseminated and may contain information that is exempt from disclosure under applicable law. Do not release without prior coordination with the Office of Independent Internal Audit.

Please address inquiries regarding this report to the Office of Independent Internal Audit at 404-371-2765.