SUPPLEMENTAL AGENDA ITEM
AGENDA STAFF REPORT

Control: 26001715

MEETING DATE: 08/25/2026

LEGAL ENTITY TAKING ACTION: Board of Supervisors

BOARD OF SUPERVISORS DISTRICT(S): All Districts

SUBMITTING AGENCY/DEPARTMENT: Internal Audit

DEPARTMENT CONTACT PERSON(S): Aggie Alonso, 714-834-5442
Jose A. Olivo, 714-834-5509

REASON ITEM IS SUPPLEMENTAL: The Weaver and Tidwell Forensic Audit of County Contracts Phase Two Report was issued on August 12, 2026 in response to a Board of Supervisors' (Board) directive and therefore this Agenda Staff Report and attachments were finalized after the filing deadline of the Clerk of the Board.

JUSTIFICATION: This item cannot be moved to another date due to the urgency of reporting the Phase Two forensic audit results to the Board. Under the terms of the Weaver & Tidwell, L.L.P. contract, the report must be issued and the findings and recommendations presented to the Board as soon as possible after each audit phase is completed, consistent with the timelines set forth in the contract.

SUBJECT: Receive and File the Weaver Forensic Audit of County Contracts Phase Two Report

CEO CONCUR	COUNTY COUNSEL REVIEW	CLERK OF THE BOARD
Concur	No Legal Objection	DISCUSSION 3 Votes Board Majority

Budgeted: N/A	**Current Year Cost:** N/A	**Annual Cost:** N/A
Staffing Impact: No		**Sole Source:** No
Current Fiscal Year Revenue: N/A	**Funding Source:** N/A	**County Audit in Last 3 years:** No
Levine Act Review Completed? N/A		

Prior Board Action: 03/24/26 #S31E

RECOMMENDED ACTION(S):

Receive and file the Forensic Audit of County Contracts Phase Two Report and related presentation by Weaver and Tidwell, L.L.P.

SUMMARY:

Receive and file the Weaver and Tidwell Forensic Audit of County Contracts Phase Two Report and related presentation covering 681 high priority contracts included in the audit scope.

BACKGROUND INFORMATION:

On November 18, 2025, the Board of Supervisors (Board) approved a contract with Weaver and Tidwell, L.L.P. (Weaver) to conduct a forensic audit of all contracts established between January 2019 and August 2024, including, but not limited to, contracts within the County Executive Office, Health Care Agency, OC Community Resources and the Social Services Agency. The audit scope included the review for compliance with the Contract Policy Manual and all applicable procurement-related statutes, and prioritized the review of Human Services and Sole Source contracts funded by the American Rescue Plan Act (ARPA), Coronavirus Aid, Relief, and Economic Security (CARES) Act, Mental Health Services Act (MHSA), and the General Fund. The audit was not to interfere with any of the ongoing investigations or litigation against former Supervisor Andrew Do or any of the parties involved. The audit would be conducted in four phases, covering 2,552 contracts totaling approximately $4.3 billion, and Weaver would present their findings and recommendations publicly at a Board meeting at the conclusion of each phase.

On March 24, 2026, the Board received Weaver's Forensic Audit of County Contracts Phase One Report dated March 9, 2026, which reviewed the top 145 contracts totaling over $486 million. The Board also received Weaver's presentation of the results of the Phase One Report.

On August 12, 2026, Weaver issued their Forensic Audit of County Contracts Phase Two Report (Attachment A), which reviewed 681 high priority contracts totaling over $1.7 billion. Weaver stands ready to present the results of the Phase Two Report to the Board as required by the contract.

FINANCIAL IMPACT:
N/A

STAFFING IMPACT:
N/A

REVIEWING AGENCIES/DEPARTMENTS:
N/A

ATTACHMENTS:
Attachment A – Weaver and Tidwell Forensic Audit of County Contracts Phase Two Report