

**Internal Audit Report on  
Management of  
Third-Party Contractual Services  
(Sheriff's Office)**

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**County of Henrico**



*Proud of our progress;  
Excited about our future*

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**Internal Audit Report #268  
September 7, 2018**

HENRICO COUNTY INTERNAL AUDIT  
<http://henrico.us/audit>  
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# Internal Audit Report on Management of Third-Party Contractual Services (Sheriff's Office)



Report #268  
September 7, 2018

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## Summary

- Scheduled Audit
- Conclusions on Audit Objectives:
  - ▲ Examine and report on adequacy of controls over Third-Party Contractual Services (e.g. adherence to policy, monitoring contractual compliance, etc.).
  - ▲ Test expenditures for proper procurement and appropriate documentary support for payments.
  - ▲ Review invoices to assure proper agreed-upon charges for services rendered and the appropriateness of rate changes and new service charges
  - Ensure there are documents and records regarding contract compliance, revision, and dispute resolution, as applicable
  - Ensure there is control in the area of cash flows between the County and the third party (both incoming and outgoing funds, as applicable).
- Exception Oriented
- 7 reportable Issues and 3 Other Observations
- Management Action Plans have been developed to address some risks identified and the Office has proposed to accept some risks.

● Insufficient-Immediate Attention      ▲ Improvement Needed      ■ Sufficient

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## Contents

- Introduction and Background
- Scope, Internal Controls, and Methodology
- Conclusions on Audit Objectives
- Issues and Management Action Plans
- Closing and Report Distribution



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## Introduction

- Auditor III Joyce Aikor-Richardson performed audit work
- Used professional auditing standards
- Examined controls and tested for selective compliance
- All exceptions given to Agency
- Reported control design issues and significant test exceptions
- Work for same Government we audit



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## Background

- The Sheriff is an elected Constitutional officer.
- The Sheriff's Office is responsible for maintaining the safety and security of the jails and courthouses and serving civil process and court ordered documents.
- The **Code of Virginia** establishes minimum standards for local correctional facilities in **Chapter 3 of Title 53.1** (§53.1-68 to §53.1-133.9).

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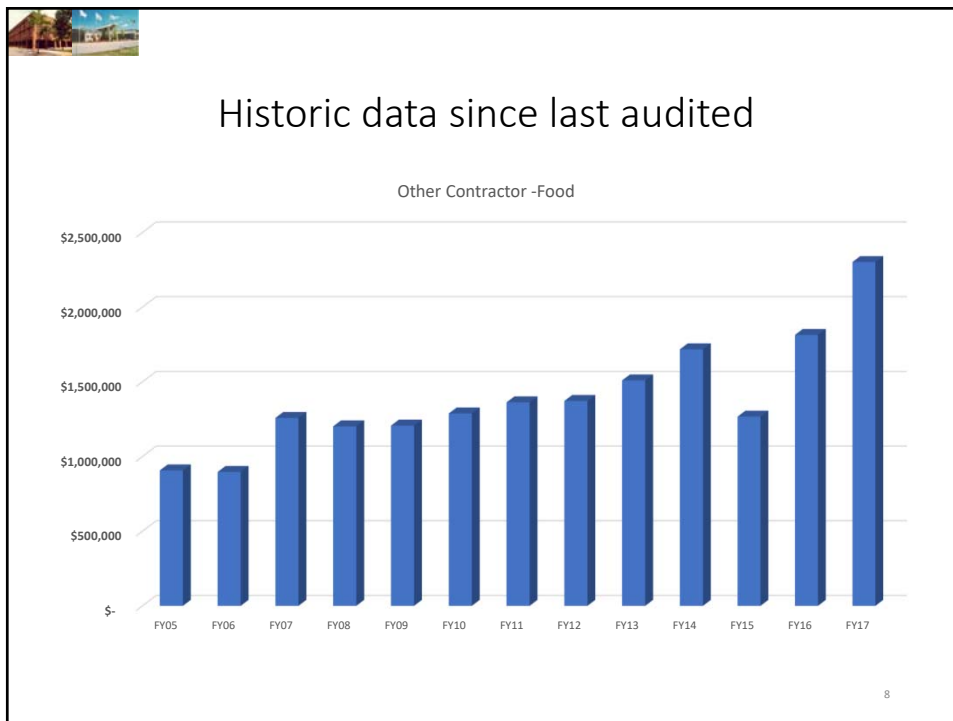
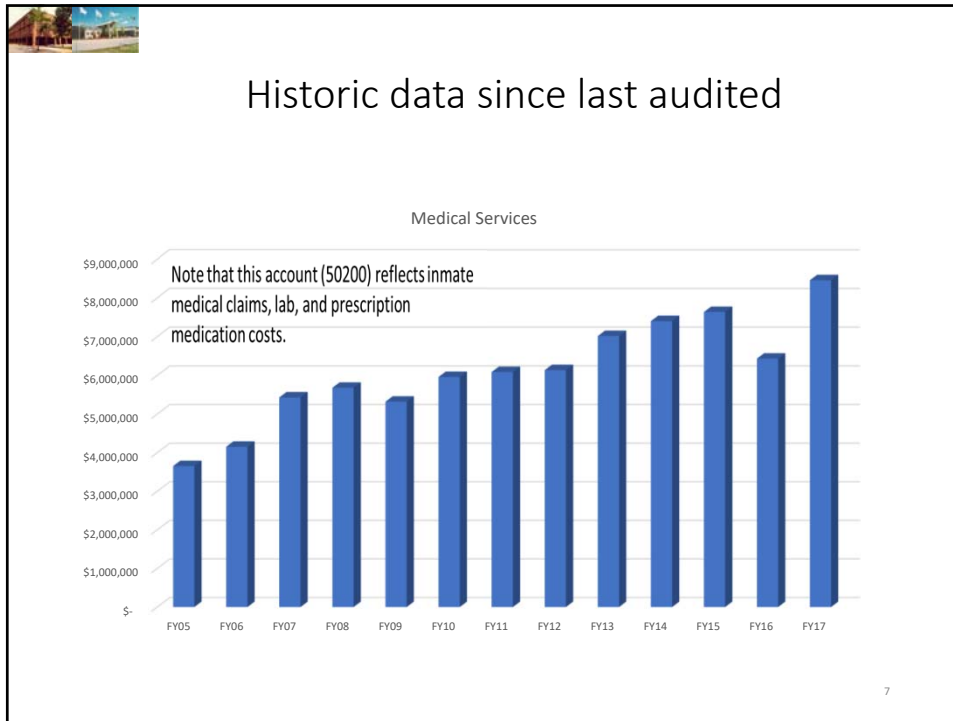


## Background

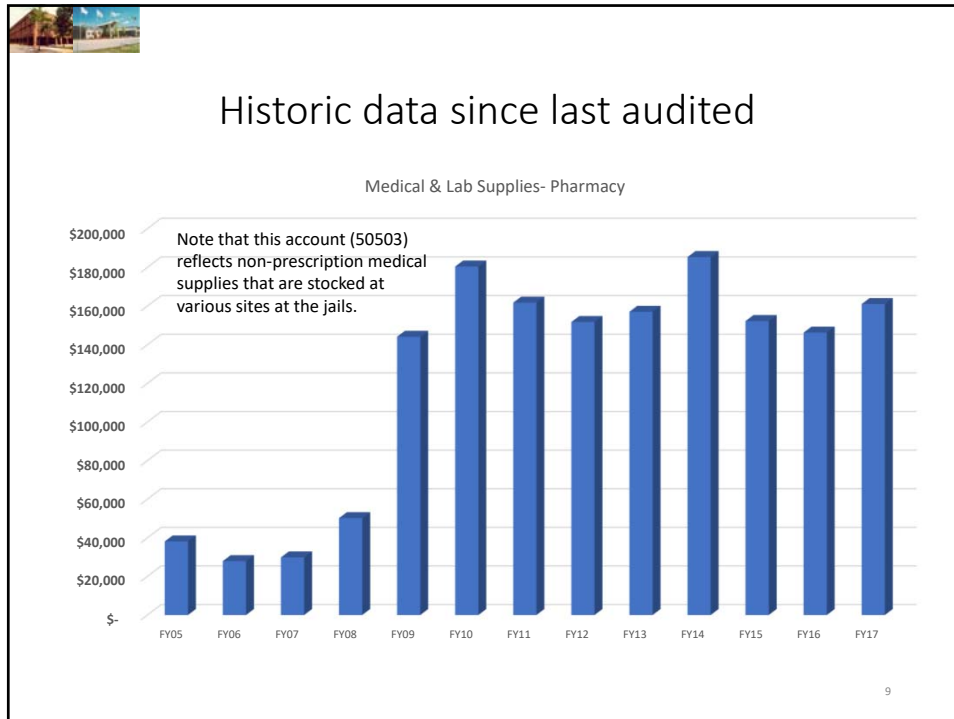
- The Sheriff's Office operates two separate facilities:
  - The Henrico County Regional Jail West is located in the western section of Henrico County and has a capacity of 329 inmates.
  - The Henrico County Regional Jail East is a cooperative effort between Henrico, Goochland and New Kent that was constructed in New Kent County in 1996. The facility has a capacity of 458 inmates.
  - Both facilities house male and female inmates

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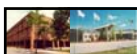
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Historic data since last audited

FY	Account	CC	Cost Center Description	Natural Account Description	Actual
FY2006	50503	03208	Warehouse	Medical and Laboratory Supplies	\$ 19,562.33
FY2007	50503	03208	Warehouse	Medical and Laboratory Supplies	\$ 20,160.73
	50503	03209	Training	Medical and Laboratory Supplies	\$ 288.00
FY2008	50200	03205	Personnel	Medical Services	\$ 6,335.27
	50503	03002	Investigations	Medical and Laboratory Supplies	\$ 10,084.00
	50503	03103	Jail West Maintenance & Programs	Medical and Laboratory Supplies	\$ 1,905.68
	50503	03202	Circuit/General Courts	Medical and Laboratory Supplies	\$ 625.00
	50503	03208	Warehouse	Medical and Laboratory Supplies	\$ 30,763.52
	50503	03209	Training	Medical and Laboratory Supplies	\$ 508.48
FY2009	50503	03002	Investigations	Medical and Laboratory Supplies	\$ 8,092.50
	50503	03103	Jail West Maintenance & Programs	Medical and Laboratory Supplies	\$ 1,694.96
	50503	03208	Warehouse	Medical and Laboratory Supplies	\$ 24,941.36
	50503	03209	Training	Medical and Laboratory Supplies	\$ 1,338.66
	50503	03301	Jail East Maintenance & Programs	Medical and Laboratory Supplies	\$ 131.55
FY2010	50503	03103	Jail West Maintenance & Programs	Medical and Laboratory Supplies	\$ 1,404.97
	50503	03202	Circuit/General Courts	Medical and Laboratory Supplies	\$ 5,753.93
	50200	03205	Personnel	Medical Services	\$ 3,680.99
	50503	03208	Warehouse	Medical and Laboratory Supplies	\$ 34,152.36
FY2011	50503	03208	Warehouse	Medical and Laboratory Supplies	\$ 31,811.40
FY2012	50503	03202	Circuit/General Courts	Medical and Laboratory Supplies	\$ 6,938.68
	50503	03202	Circuit/General Courts	Medical and Laboratory Supplies	\$ 242.00
	50503	03208	Warehouse	Medical and Laboratory Supplies	\$ 27,063.38
FY2013	50503	03101	Booking	Medical and Laboratory Supplies	\$ 7,404.00
	50503	03208	Warehouse	Medical and Laboratory Supplies	\$ 24,925.73
FY2014	50503	03208	Warehouse	Medical and Laboratory Supplies	\$ 21,647.40
FY2015	50503	03208	Warehouse	Medical and Laboratory Supplies	\$ 18,282.79
FY2016	50503	03208	Warehouse	Medical and Laboratory Supplies	\$ 16,955.25
FY2017	50503	03208	Warehouse	Medical and Laboratory Supplies	\$ 16,457.15

**County of Henrico  
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## Budget Highlights

**PROFESSIONAL SERVICES** - Purchased technical expertise from the private sector, other government entities, or other County departments.

Professional Services		Entered DR	Entered CR	Net(DR-CR)
50200	Medical Services	\$ 13,575,921	\$ 1,755,688	\$ 11,820,233
50503	Medical and Laboratory Supplies (WESTWOOD PHARMACY) same as 50200	\$ 225,104	\$ 48,462	\$ 176,642
50202	Accounting And Auditing Services	\$ 21,059	\$ -	\$ 21,059
50207	Professional Education Services	\$ 1,477,701	\$ 354,507	\$ 1,123,193
50209	Other Professional Services	\$ 96,241	\$ 36,774	\$ 59,467
<b>Total</b>		<b>\$ 15,396,025</b>	<b>\$ 2,195,430</b>	<b>\$ 13,200,594</b>

*Actual Expenditure Data from Oracle Financials*

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## Budget Highlights

**OTHER CONTRACTUAL SERVICES** - Other services acquired from outside sources (i.e., private vendors, public authorities or other governmental entities), or other County departments. Purchase of the service is on a fee basis or fixed time contract basis. Payments for rentals and utilities are not included in this account description.

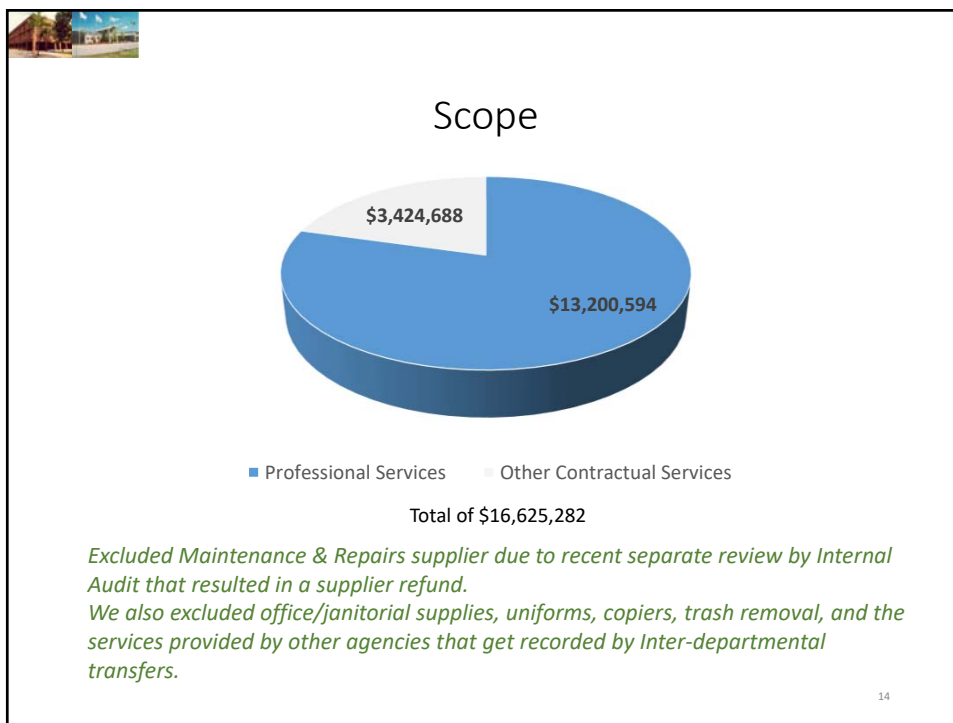
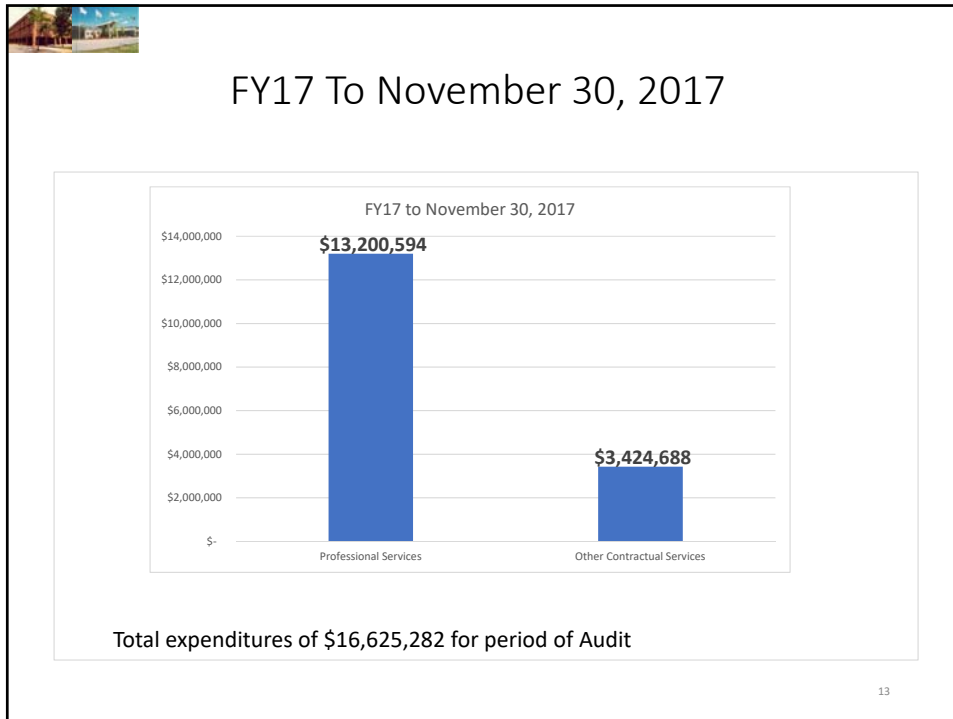
For the Sheriff's Office this category includes contracted food service for inmates (account 50270).

Other Contractual Services		Entered DR	Entered DR	Net(DR-CR)
50240	Printing and Binding	\$ 522	\$ -	\$ 522
50260	Laundry and Dry Cleaning	\$ 1,157	\$ 250	\$ 907
50270	Other Contractual Services	\$ 3,304,255	\$ 241,023	\$ 3,063,232
50286	Weed and Pest Control	\$ 16,963	\$ 5,930	\$ 11,033
50401	Heating Services	\$ 370,513	\$ 35,840	\$ 334,673
50507	Gasoline	\$ 731	\$ 375	\$ 356
50510	Police And Fire Supplies/Items	\$ 13,965	\$ -	\$ 13,965
		<b>\$ 3,708,106</b>	<b>\$ 283,419</b>	<b>\$ 3,424,688</b>

*Actual Expenditure Data from Oracle Financials*

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## Internal Controls

*Objectives*

- Reliability and integrity of information
- Compliance with policies, procedures, laws and regulations
- Safeguarding of assets
- Effectiveness and efficiency of operations



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## Internal Controls Cont'd

*General Limitations of any Controls*

- Errors and irregularities may go undetected
- Inherent limitations in any control structure
- Limitations include resource constraints, legislative restrictions, etc.
- Projection to future subject to risk of change in effectiveness
- Compliance may deteriorate

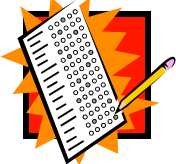


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## Audit Methodology

- Determined expenditure-related processes and control procedures
- Evaluated strengths and weaknesses of control procedures
- Randomly sampled recorded transactions and traced to supporting documents for accuracy and compliance with policy



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## Conclusions on Audit Objectives

Audit Objective	Conclusion
Examine and report on adequacy of controls over Third-Party Contractual Services (e.g. adherence to policy, monitoring contractual compliance, etc.).	▲ Issues 1, 2, 3, 5, 6, OO1, OO3
Test expenditures for proper procurement and appropriate documentary support for payments	▲ Issue 7, OO2
Review invoices to assure proper agreed-upon charges for services rendered and the appropriateness of rate changes and new service charges	▲ Issue 4
Ensure there are document and records regarding contract compliance, revision and dispute resolutions , as applicable	■
Ensure there is control in the area of cash flows between the County and the third party (both incoming and outgoing funds, as applicable).	■

● Insufficient-Immediate Attention     
 ▲ Improvement Needed     
 ■ Sufficient

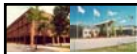
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## Issues

1. Improve Controls over Claims Paid
2. Evaluate Alternatives to Reduce Medical Costs
3. Exercise Right for Claims Review Audit
4. Improve Pharmacy Contract Controls to Ensure Low Cost Alternatives Selected and Proper Contractual Discounts Applied
5. Strengthen Medication Inventory Controls
6. Strengthen Reconciliation of Credit for Returned Medication
7. Attach Approved Support for Hours Worked to Invoices for Contracted Nursing Staff


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## Other Observations

1. Ensure Consistent Treatment of Contractual Charges for Staff Meals
2. Obtain Support for All Claim Billings
3. Consider Issuing Purchase Order for Physician Contract


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# Issue 1

## Improve Controls over Claims Paid

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*Issue 1*

# Condition

In a review of a sample of invoices paid for medical claims processed, a total of \$294,582.88 was paid for 20 inmates who were identified by the Sheriff's Office as either not in Henrico custody, released, bonded, billed before contract date, transferred to another jail or a home incarceration prisoner.

While we noted individual patient credits appeared to be received at various points in the future, the documentation did not contain clear reconciliations of credits to the original billings/amounts paid.

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*Issue 1*

### Effect

Payments are made for inmates that are not Henrico County's financial obligation. There is possibility that Henrico will not get the money back or there could be long delays in receiving proper credits as the plan administrator will not credit the County until they recover the funds they have expended from the medical providers.


### Cause

Sheriff's office pays the full invoice amount billed and then notifies the plan administrator about the billing discrepancies and requests a credit for the payment. The office noted that the plan administrator has a system issue that affects activating and deactivating coverage.

### Criteria

Payment should be made for Henrico County inmates served.

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*Issue 1*

## Recommendations

1. To the extent possible, Sheriff's Office should review and only make payment for services to Henrico County inmates.
2. Continue working with the healthcare claims administrator on processes to prevent them from billing inmates that are not in Henrico custody.
3. Include clear documentation linking credits to the original amounts paid with the invoice support.

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*Issue 1*

## Management's Action Plan

#	WHAT WILL BE DONE	By Whom	Completion date
1.1	The Sheriff's Office is currently in compliance with the terms of the Administrative Service Agreement #42978000 II A 2. Doubtful this could be changed but we are evaluating all options on the project team.	Controller	
1.2	The Sheriff's Office has already reviewed the claims administrator's active inmate lists to identify over 3000 inmates needing removal from the administrator's system. Sheriff's Office will continue this process.	Finance Supervisor	Continuing
1.3	Sheriff's Office will comply	Controller	10/15/2018


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## Issue 2

### Evaluate Alternatives to Reduce Medical Costs

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Issue 2


## Condition

In a review of support for a sample of invoices for processed inmate medical claims, we noted the following example high costs paid for individual inmates:

- \$85,898.89
- \$76,128.78
- \$64,676.68
- \$49,787.08

We noted several additional costs ranging from the \$13,901.88 to \$39,902.52 **per inmate**

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Issue 2

## Effect

Increased medical cost to Henrico County


## Cause

Some of the inmates appear to have serious medical conditions resulting in hospitalization for a duration resulting in high medical payments.

## Criteria

Improve Accountability and Governance

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*Issue 2*

## Recommendations

We are aware that the Sheriff's Office is evaluating options to reduce medical costs and support their efforts to consider the feasibility of options such as:

- a) Medicaid for eligible inmates
- b) Limited/Alternate coverage for pre-existing conditions
- c) work with the commonwealth's attorney and judges to allow home incarceration for the very sick inmate.

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*Issue 2*

## Management's Action Plan

#	WHAT WILL BE DONE	By Whom	Completion date
2	A Project Committee (including Deputy County Manager, Undersheriff, Medical Director, and Controller) has been working to evaluate options to reduce medical costs. The Committee has done site visits to other facilities and is gathering and analyzing data on options. Project will continue to evaluate and present final recommendations to the Sheriff. To date practices have been implemented related to Medicaid coverage which has been in place since October 2017.	Deputy County Manager, Undersheriff, Medical Director, Controller	1/1/2019

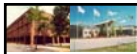
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## Issue 3

### Exercise Right for Claims Review Audit

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Issue 3

## Condition

To date, the Sheriff's Office has not exercised their contractual right to have the medical claims processing activities of their third-party claims administrator audited by a firm with appropriate medical industry experience.

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*Issue 3*

## Effect

There has been no verification that there is not inappropriate coding or other claims processing issues resulting in unnecessary costs.


## Cause

Claims review had not been previously considered necessary until the Project Committee began to look at the rise in medical costs over the last several months.

## Criteria

RIGHT OF AUDIT The Plan Administrator shall have the right to audit and inspect all records pertaining to claims processed by the Claims Administrator which are necessary to determine if the claims were processed by the Claims Administrator consistent with the terms of this Agreement. Such right shall exist for a three year period following the date the applicable claims were processed. The Plan Administrator shall bear the expense of any such audit and inspection.

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*Issue 3*

## Recommendations

The Office should seek a medical claims audit by industry professionals to help identify and protect against inappropriate claims and billing activity and correct any processing problem areas that may exist.

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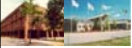


*Issue 3*

## Management's Action Plan

#	WHAT WILL BE DONE	By Whom	Completion date
3	The Project Committee that is evaluating options for medical costs has been evaluating a claims review audit and other options for the medical contract. Project will continue to evaluate and present final conclusions to the Sheriff.	Deputy County Manager, Undersheriff, Medical Director, Controller	1/1/2019


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## Issue 4

Improve Pharmacy Contract Controls to Ensure Low Cost Alternatives Selected and Proper Contractual Discounts Applied

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*Issue 4*

## Condition

Review of a sample of pharmacy invoices revealed large individual payments for prescription drugs for some inmates as follows:


- ✓ \$6,555.22
- ✓ \$4,487.02
- ✓ \$4,309.07
- ✓ \$3,053.64
- ✓ \$2,810.63
- ✓ Others were noted with \$2,500 and \$1,135.57 per inmate

While the contract describes discounts off the average wholesale price, the invoices did not show evidence of the discounts, the best price or equivalents. They only indicated what was charged for the inmates.

We also noted some prescribed drugs appeared to have lower cost alternatives on the pharmacy contract's list of quoted medications such as:

- Amlodipine Besylate provided at \$24.93 but listed with a generic at \$8.75 and an equivalent at \$3.95
- Chloralithalidone provided at \$17.99 which appeared, based on some internet searches, to have an alternative, HCTZ, listed at generic cost of \$.83

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*Issue 4*

## Effect

High prescription drug costs and not enough support to validate the best price, or equivalents.


## Cause

The pharmacy fills medications as prescribed by the provider who solely makes the determination of whether a generic or equivalent is a satisfactory option based on the clinical needs of the patient. The pharmacy is unable to substitute an equivalent unless authorized on the prescription from the doctor. Additionally once a prescription is written it remains in effect as written until it expires even if a generic may become available after the fact because it is not cost or time effective for the doctor to review and change these prescriptions as the cost saved on prescription charges would be offset and lost by the increased doctor's hours at \$150 an hour. Additionally, the pharmacy meets with the medical staff once every quarter to evaluate prescribing practices to determine opportunities to reduce pharmaceutical expenses when either a generic exists or a less expense version of the drug exists to reduce expenses. When a lower cost or generic equivalents exist the pharmacy will substitute for the generic unless the prescriber, for a clinical reason, indicates on the prescription "do not substitute"

## Criteria

Complete Medication pricings list with the best prices for the name brand and generic forms. The medication should be for the best price or best suggested equivalents plus any additional fees, minus any discounts.

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*Issue 4*

## Recommendations

Sheriff's office should work with the pharmacy and the medical providers to improve control over the contract and medication costs to ensure:

1. the County is getting the best prices for prescribed medication as specified in the contract and not paying for the highest medications, and
2. billing support validates contractual discount off Average Wholesale Price (AWP).

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*Issue 4*

## Management's Action Plan

#	WHAT WILL BE DONE	By Whom	Completion date
4.1	This contract no longer in effect. The new contract has updated pricing terms which were determined to result in additional cost savings over the former contract. Pricing is reviewed quarterly in the MAC meeting with vendors and involved Sheriff's staff.	Controller	2/9/2018
4.2	This contract no longer in effect. (See 4.1 above.)	Controller	2/9/2018


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## Issue 5

# Strengthen Medication Inventory Controls

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Issue 5


## Condition

*See slide 9 for the growth in costs for non-prescription Medical and Laboratory Supplies since 2005.*

Per management, contracted third-party medical staff order and count medical inventory. However, we noted there was no periodic, independent inventory review by County personnel to account for all the medical and laboratory supplies.

We observed small boxes of certain medications kept on hand to use as first doses until prescriptions arrive. These boxes are sealed and whenever opened for use, the entire box is returned that day to the pharmacy to completely refill. The pharmacy should be billing only for the items that have been used/removed from the box. However, there was no reconciliation of what was dispensed from the box per a tracking system report to what was billed.

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*Issue 5*

## Condition

Inmates' prescriptions are maintained in locked carts which contracted nursing staff roll around to deliver prescriptions. The nursing staff noted that they scan the prescription and the inmate's card when they deliver drugs to record the distribution of medication in the tracking system. If the inmate's card is not available, they may use an alternate photo ID. In these instances, they do not require the inmate to sign anything to evidence that they actually received the prescription.

Note that medical and laboratory supplies costs are posted to the Office's Warehouse and Training cost centers but we did not observe these inventories.

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*Issue 5*

## Effect

Without independent inventory reviews and reconciling of dispensed medications, there is no assurance the medication and medical supply is properly controlled and not being used improperly.


### Cause

Some controls over dispensing existed but other controls were not previously considered necessary

### Criteria

Internal Controls objectives safeguarding of assets.

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*Issue 5*

## Recommendations

1. Strengthen the pharmacy invoice support by adding a reconciliation of a tracking system report of what was dispensed from the boxes of on-hand inventory to the drug refills billed by the pharmacy.
2. Implement a stronger control to ensure inmates receiving drugs without their scannable cards are the actual recipients of the prescriptions.
3. Periodically inventory the on-hand medications to a report of what should be on-hand from the Healthsecure tracking system.

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*Issue 5*

## Management's Action Plan

#	WHAT WILL BE DONE	By Whom	Completion date
5.1	96.5% of invoice supported. Contract labor to validate the additional 3.5% is not considered cost effective	Controller	
5.2	Controls are sufficient. The electric medical records system available during pill pass includes the inmates picture, date of birth and social security number among many other elements of identifying information.	Controller, Medical Director	
5.3	Sheriff's Office will comply and periodically inventory on-hand medications.	Controller, Medical Director	10/1/2018

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## Issue 6

### Strengthen Reconciliation of Credit for Returned Medication

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Issue 6

## Condition

Unused inmate prescriptions in individually sealed bubble packs are to be maintained in a basket in the medical staff's locked closet until they are returned to the pharmacy for credit.

A reviewed of 16 invoices revealed three invoices with a credit applied to the invoice amount by the pharmacy. While it appeared that there was a method of reconciling credits obtained to a tracking system report of all the prescriptions returned for credit, the disposition of items for which no credit was received was not clear.

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*Issue 6*

**Effect**

The Office may not be receiving proper credit for unused medication returned to the pharmacy.


**Cause**

Oversight and/or competing priorities

**Criteria**

Inventory records should be maintained and credit for returned items should be validated to ensure accuracy and completeness.

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*Issue 6*

**Recommendations**

Sheriff's office staff should account for all unused, returned medication--seeking pharmacy comment on returns for which no credit is being granted (to ensure items were actually received) and include such in the invoice package.

50




*Issue 6*

## Management's Action Plan

#	WHAT WILL BE DONE	By Whom	Completion date
6	Sheriff's Office will comply and document an accounting for all unused returned medication. This is being done now. We will have the vendor add a reason for uncredited items. There are several valid reasons in the contract.	Controller, Medical Director	11/1/2018


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## Issue 7

### Attach Approved Support for Hours Worked to Invoices for Contracted Nursing Staff

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*Issue 7*

## Condition

The contract for nursing staff contains a detailed weekly schedule of hours by skillset which are to be provided at both jail locations. In a review of contract payments, we noted that the support for the hours worked were not attached to the invoice.

When asked if they had the spreadsheets of hours that corresponded to the selected samples, the Sheriff's Office had to get the third-party vendor's onsite payroll person to pull data from their system. Data was provided from the vendor's records but there was no indication of internal review/agreement of the data.

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*Issue 7*

## Effect

Documentation does not contain sufficient evidence that the detailed schedule of contracted hours have been performed for the Sheriff's office.


## Cause

Oversight and reliance on approving staff to retain any supporting evidence separate from the filed invoices

## Criteria

"verifies the vendor has the contracted positions and contracted hours filled/worked per the contract"

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*Issue 7*

## Recommendations

Responsible staff should begin to document review/approval on hardcopies of the support and ensure that support is attached to the corresponding supplier invoice.

55



*Issue 7*

## Management's Action Plan

#	WHAT WILL BE DONE	By Whom	Completion date
7	Sheriff's Office will comply and document review/approval of contracted nursing hours and attach to invoices. This is being worked out by the Finance Supervisor and the Contract Business Manager. There has never been a problem with hours worked and this would be noticed and reported by Sheriff's Security. We are working to coordinate including the documentation. This is a fixed price contract. The contracted nursing staff is paid by the contractor (including OT, which is not unusual, and their liability).	Controller, Medical Director	11/1/2018

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## Other Observations

The following slides include additional observations noted during our audit which were considered less critical in reaching our conclusions on our audit objectives.

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*Other Observation 1*

### Ensure Consistent Treatment of Contractual Charges for Staff Meals

- Per the contract, the successful offeror shall provide meals to staff and visitors at the same price as the inmate's meals. The Sheriff pays for one meal for each staff member per shift and a staff member may purchase additional meals at the contract price.


However, the contract is not consistently followed. We noted that the staff at Jail East must pay the food vendor for meals as indicated in the contract (e.g. double portions cost a nominal fee). However, at the Jail West location, any staff can eat the meals, not just those working a shift, and the staff do not have to pay the vendor for double portions.

### Recommendation

- All staff should pay for additional meals at both East and West locations.

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*Other Observation 1*




### Management's Action Plan

#	WHAT WILL BE DONE	By Whom	Completion date
001	Responsibility of the vendor as the staff payments for double portions, etc. are made directly to them. Note that CBM does now have a designated person on their team who monitors the West staff lunchroom.	CBM	

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*Other Observation 2*



### Obtain Support for All Claim Billings


- A review of one of the medical claims invoices sampled revealed payment for \$26,879.09 for an inmate while held for the County at another jail. However, the documentation did not have support indicating the reason for the bill and payment.

### Recommendation

- Sheriff's office should obtain support for all medical claim billing including those inmates held for the County at other jails.

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*Other Observation 2*

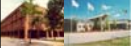


### Management's Action Plan

#	WHAT WILL BE DONE	By Whom	Completion date
002	Sheriff's Office will comply and ensure medical claim billings for inmates at other jails contain sufficient support.	Finance Supervisor, Medical Business Manager	11/1/2018

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*Other Observation 3*



### Consider Issuing Purchase Order for Physician Contract

- The Sheriff's Office processes the monthly payments to MCV physician in Oracle as "Direct Pay non-contractual less than \$5,000" rather than using a Purchase Order for the total contract which is over \$5,000. As of the time of the audit, we could not verify that the payments would not exceed the agreed upon annual limit.

### Recommendation

- Sheriff's Office should consider issuing Purchase Order to facilitate systematic enforcement of contract limit

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*Other Observation 3*


### Management's Action Plan

#	WHAT WILL BE DONE	By Whom	Completion date
003	Contract amount verified annually and monthly payments are reviewed to ensure they do not exceed 1/12th of the total contract price.	Controller	


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### Closing

- Appreciate Agency's cooperation
- Follow up on open Action Plans will be performed as completion dates are reached or after sufficient time has passed to determine that the actions taken are effective and ongoing.




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## Report Distribution

Audit Committee (Mrs. O'Bannon, Mr. Thornton, County Manager)	Board of Supervisors, Non-Committee Members
Deputy County Manager for Administration	Sheriff
Internal Audit Staff	

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## Audit Contact Information

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