

DISTRICT OF COLUMBIA OFFICE OF THE INSPECTOR GENERAL

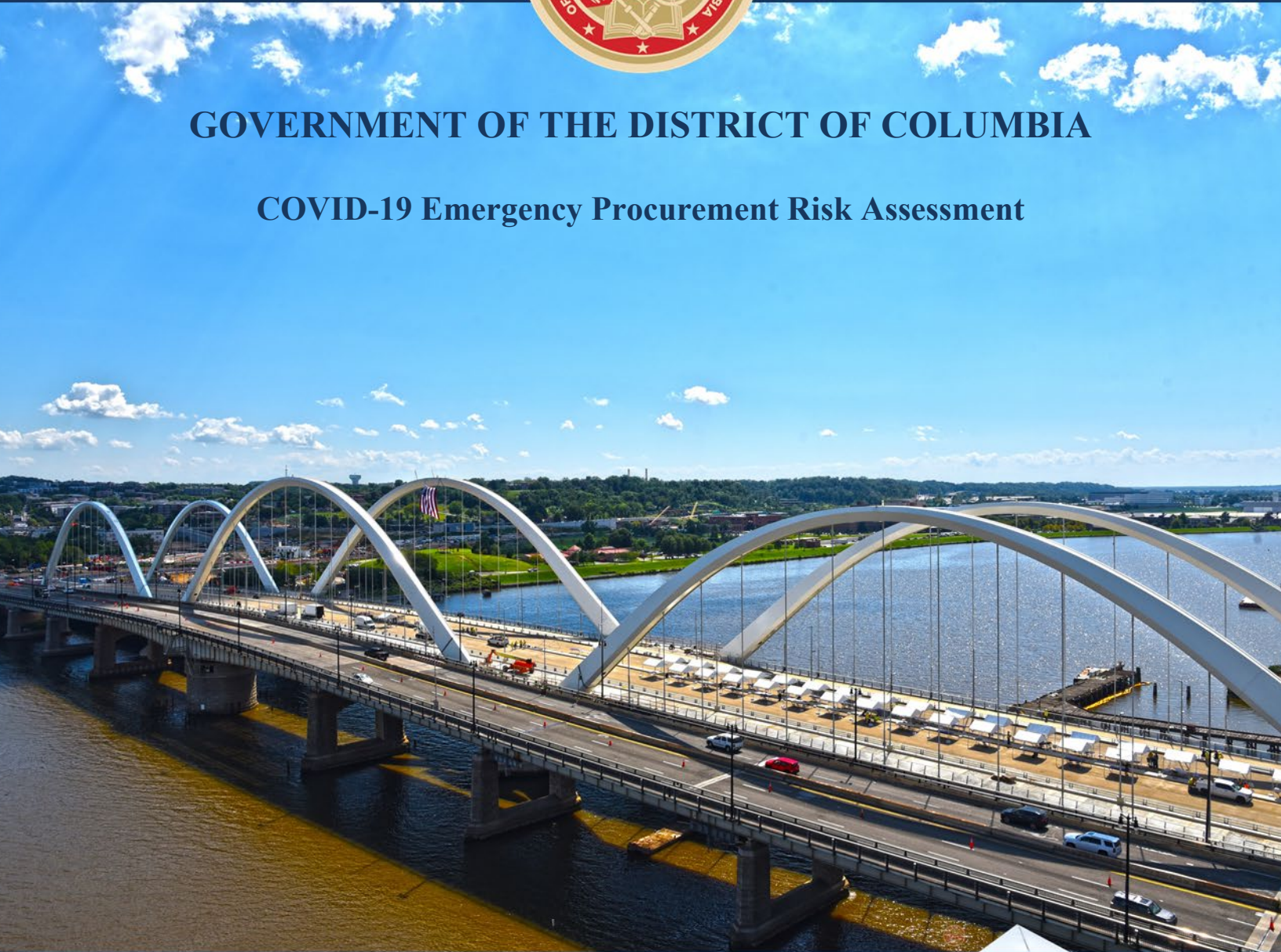
OIG Project No. 21-1-29MA(b)

May 2022



GOVERNMENT OF THE DISTRICT OF COLUMBIA

COVID-19 Emergency Procurement Risk Assessment



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GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Inspector General

Inspector General



May 23, 2022

The Honorable Muriel Bowser
Mayor of the District of Columbia Mayor's
Correspondence Unit
John A. Wilson Building
1350 Pennsylvania Avenue, N.W., Suite 316
Washington, D.C. 20004

The Honorable Phil Mendelson
Chairman
Council of the District of Columbia
John A. Wilson Building
1350 Pennsylvania Avenue, N.W., Suite 504
Washington, D.C. 20004

Dear Mayor Bowser and Chairman Mendelson:

Enclosed is the Office of the Inspector General's (OIG) final report entitled *Government of the District of Columbia COVID-19 Emergency Procurement Risk Assessment* (OIG Project No. 21-1-29MA(b)). The OIG contracted with KPMG, LLP (KPMG) to perform a comprehensive risk assessment of the District of Columbia's procurement activities as required by D.C. Code § 1-301.115a.¹ The objectives of this risk assessment were to identify: (1) emergency COVID-19 procurement practices subject to the highest risk of corruption, fraud, waste, and abuse; (2) high-risk incongruences in the various procurement rules and regulations as related to emergency COVID-19 procurements; and (3) high-risk structural issues related to the District's COVID-19 emergency procurements.

KPMG identified the following three high-risk areas related to the District's COVID-19 emergency procurements.

- The lack of sufficient procedures and internal controls to properly manage the District's emergency COVID-19 purchases increases the risk that the District may have paid for goods or services that were not received and that the District did not pay fair and reasonable prices.

¹ Note: In order to meet this statutory mandate, the OIG conducts a risk assessment of the District's procurement system every three years. Using the procurement risk assessment results, the OIG then conducts follow-on engagements, which result in recommendations to District agencies that are designed to help mitigate the identified procurement risk area. Conducting the procurement risk assessment on a triennial basis affords District agencies adequate amount of time to implement OIG recommendations prior to reevaluating the District's procurement system risks.

- The relaxed internal control procedures over advance payments and flexible limits established with the emergency P-Card program increases the risk that advance payments may have been paid to uncertified contractors and purchases made with the emergency P-Cards may not have been related to the COVID-19 pandemic.
- OCP did not establish inventory management procedures to track and safeguard items purchased with emergency COVID-19 funding, which increases the risk of misappropriation (theft of assets or fraudulent expenditures) of such items.

KPMG presented the assessment results during an exit meeting with the Chief Procurement Officer (CPO) on February 28, 2022. KPMG provided the presentation with the assessment results to the CPO subsequent to the meeting. KPMG received no further evidence from the CPO to contradict the validity of the assessment results.

The OIG will conduct further engagements based on the risk areas KPMG identified. If you have any questions about this report, please contact me or Fekede Gindaba, Assistant Inspector General for Audits, at (202) 727-2540.

Sincerely,



Daniel W. Lucas
Inspector General

DWL/kh

Enclosure
cc: See Distribution List

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District of Columbia

Office of the Inspector General

COVID-19 Emergency Procurement
Risk Assessment

OIG Project No. 21-1-29MA(b)

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Background

The District of Columbia Code (D.C. Code) §1-301.115a (a)(3)(E) requires that the Office of Inspector General (OIG) annually conduct an operational audit of procurement activities of the District of Columbia (the District). The OIG engaged KPMG LLP (KPMG) to assist in a qualitative risk assessment of the District's procurement systems to identify high risk areas that will be subject to future in depth reviews by the OIG. The assessment provides a review of the District's procurement system, and identifies high-risk systemic issues, practices, and incongruent rules and regulations, and the status of high-risk areas and recommendations identified in the Fiscal Year 2017 Procurement Assessment. As part of the comprehensive risk assessment, KPMG was tasked to specifically assess the risk of procuring COVID-19 Public Emergency goods and services using emergency procurement authority.¹

Project objectives

This risk assessment of the District of Columbia's COVID-19 emergency response addresses the following objectives:

- Identify emergency COVID-19 procurement practices subject to the highest risk of corruption, fraud, waste, and abuse.
- Identify high-risk incongruences in the various procurement rules and regulations as related to emergency COVID-19 procurements.
- Identify high-risk structural issues related to the District's COVID-19 emergency procurements.

Summary of risk assessment procedures

We reviewed organization charts, procurement policies, management and audit reports, and any other relevant data, and compared policies to industry leading practices. On August 30, 2021, the OIG emailed an engagement letter to District agency heads to notify them of the upcoming procurement risk assessment and to ask them to identify a point of contact in each agency for the project. On September 15, 2021, we held a District-wide entrance conference for all District agency heads. The entrance conference was recorded. The project scope, workplan and deadlines were presented, and agency heads were asked again to designate a point of contact within each agency. We received agency points of contact on September 21, 2021, and the recording of the entrance conference was subsequently emailed to agency heads and their designated points of contact.

We sent a District-wide procurement survey to the designated points of contacts and received an 84 percent response rate. Please refer to Appendix D for the calculation of the response rate. We conducted site visits with 24 agencies, focusing on the agencies that did not respond to the survey, and those agencies for which we needed further clarification on the survey responses. Please refer to Appendix B, Table 16 for the 24 agencies for which site visits were conducted.

We presented our results during an exit meeting with the Chief Procurement Officer (CPO) on February 28, 2022. We provided the presentation with our results to the CPO subsequent to the meeting. We received no further evidence from the CPO to contradict the validity of the risks we identified in our procedures.

¹ COVID-19 Response Supplemental Emergency Amendment Act of 2020, Act 23-0286 (exp. July 9, 2020).

Results in brief

- **Observation 1: The lack of sufficient procedures and internal controls to properly manage the District's emergency COVID-19 purchases increases the risk that the District may have paid for goods or services that were not received and that the District did not pay fair and reasonable prices.** The Office of Contracting and Procurement (OCP) did not establish procedures and internal controls to manage the procurement, receipt, and payment for COVID-19 purchases. While most purchases were centralized through OCP, we identified approximately \$4 million that was purchased outside of OCP's process, which increases the risk as to whether the prices paid for goods and services were reasonable and competitive given the market during the pandemic. The receipt of goods, including personal protective equipment (PPE), was decentralized at different warehouses across the District using inventory systems that are not integrated with the ordering system. Supporting documentation for the receipt of those items was not maintained centrally, nor were there consistent practices established for what type of documentation should be retained. For contracted services, the District did not have a consistent process for requiring documentation to support whether the services had been performed prior to payment. All COVID-19 purchases valued at \$493,442,427 were expended from specific funds in the District's general ledger using emergency P-Cards (\$243,852,543), direct vouchers (\$190,200,976), and purchase orders (\$59,388,908).
- **Observation 2: The relaxed internal control procedures over advance payments and flexible limits established with the emergency P-Card program increases the risk that advance payments may have been paid to uncertified contractors and purchases made with the emergency P-Cards may not have been related to the COVID-19 pandemic.** Internal controls over the advance payments were relaxed during the COVID-19 response. Generally, the District's policy is to pay for goods and services after they have been received,² however COVID-19 emergency legislation established an exception to allow advance payments to qualified vendors.³ An agency is allowed to make advance payments to a certified contractor for purchases related to the public emergency when the payments are necessary to achieve the purposes of the emergency and may provide an advance of more than 10% of the total value of the contract.⁴ OCP interpreted Mayor's Order 2020-057⁵ to allow OCP to use this advance payment exception involving COVID-19 purchases. OCP relaxed restrictions on emergency P-Cards as a result of Mayor's Order 2020-057. OCP had interpreted Mayor's Order 2020-057 to give OCP full autonomy to loosen the existing controls. The context around Mayor's Order 2020-057 involves a District initiative to constrain funds through freezes on non-personnel expenditures. The order provides a broad directive for OCP to impose such limits around contracting, procurements, and purchase cards. OCP interpreted this messaging to allow variable limits on emergency P-Cards. Hard limits on P-Card transactions were abolished, and flexible limits were established based on need. Purchases made with emergency P-Cards have less scrutiny into the underlying expenses and whether they have been received prior to payment as they are paid in a lump sum to a third-party vendor on a monthly basis and charged back to the respective agencies making the purchase. The \$243,852,543 (49.42 percent of total spending) worth of P-Card transactions are at higher risk for purchases not related to the emergency COVID-19 pandemic given the lack of scrutiny of the underlying expenditure, the lack of hard limits on the amount that can be spent using P-Cards, and the lack of documentation to substantiate the receipt of the purchased items as identified in Observation 1.

² 27 DCMR § 3205.

³ *Supra* note 1.

⁴ *Id.* Section 210.

⁵ Mayor's Order 2020-057, § VIII (Apr. 6, 2020).

- **Observation 3 – OCP did not establish inventory management procedures to track and safeguard items purchased with emergency COVID-19 funding, which increases the risk of misappropriation (theft of assets or fraudulent expenditures) of such items.** OCP did not have an inventory management process in place to track and safeguard inventory purchased with COVID-19 emergency funding. Inventory items were received at various warehouses using different inventory systems that were not integrated with the ordering system. Consequently, OCP was unable to provide us with documentation of cycle counts for any of the warehouses. OCP did not establish a unique identifier that could be used to trace items from the invoice to the inventory systems, whether through P-Card, purchase order, or direct voucher transactions. The lack of a unique identifier leaves little to no audit trail and causes a significant manual effort to track purchases to the inventory system, making it virtually impossible to provide a complete accounting of the District's emergency COVID-19 purchases.

Constraints and limitations

During the course of the project, our analytics were limited by some incomplete, raw procurement data resulting from data integrity issues between the Procurement Automated Support System (PASS) and the System of Accounting and Reporting (SOAR) and should be considered in the interpretation of the observations offered in this report.

This engagement did not constitute a financial audit, performance audit, or attestation engagement as defined by Government Auditing Standards. Rather, our work was intended as an assessment of existing practices, policies, and procedures to help identify risks and that should be addressed in development of future detailed audit plans, as well as potential opportunities for improvement for management to consider.

Scope

The scope of the assessment involved the review of OCP's policies and practices related to the COVID-19 emergency response. The role of OCP in response to the COVID-19 pandemic, as per OCP's legal interpretation of Mayor's Order 2020-057, was that of centralizing and streamlining the process of all procurements associated with the COVID-19 response.

Our assessment included a review of pertinent rules and regulations as reflected in the following table:

Table 1: Key Rules, Regulations, and Publications

Governance	Version/Effective date
Procurement Practices Reform Act	2010
Title 27 District Code of Municipal Regulations (DCMR)	Revised December, 2011
District of Columbia Home Rule Act (SEC. 424b. [D.C. Official Code § 1-204.26])	Updated 07/16/2018
Agency Policies and Procedures	Various
OCP Procurement Procedures Manual	Unknown
Mayor's orders relevant to the COVID-19 procurement process	2020-035 (2/28/2020), 2020-045 (3/11/2020), 2020-050 (3/20/2020), 2020-057 (4/6/2020), 2020-066 (5/13/2020), 2020-071 (6/4/2020), 2021-105 (9/1/2021), 2021-119 (10/7/2021)
OCP Purchase Card Program Policies and Procedures	9/02/2014
OCFO Financial Management and Control Order No. 07-004A	Revised 6/15/2018
D.C. Act 23-286 – COVID-19 Response Supplemental Emergency Amendment act of 2020	4/10/2020
NASPO State and Local Government Procurement: A Practical Guide	Third Edition, 2019

Consistent with the overarching objectives of this risk assessment, we also considered the *United States Government Accountability Office (GAO) Standards for Internal Control in the Federal Government* (Green Book).⁶ The Green Book defines the standards through components and principles and explains why they are integral to an entity's internal control system. The Green Book clarifies what processes management considers part of internal control.

Data analyses to support this assessment was conducted from March 2020 – September 2021 on data received from the System of Accounting and Reporting (SOAR) and the Procurement Automated Support System (PASS). The assessment procedures (survey and site visits) were completed between September 1, 2021, and February 4, 2022.

⁶ U.S. GOV'T ACCOUNTABILITY OFFICE, STANDARDS FOR INTERNAL CONTROL IN THE FEDERAL GOVERNMENT, GAO-14-704G (Sept. 2014), <https://www.gao.gov/products/GAO-14-704G> (last visited Apr. 6, 2022).

COVID-19 purchasing review methodology

To assess risks in the COVID-19 emergency procurement process, we held multiple working sessions with OCP to understand the methods and systems used by the District to procure, pay, receive, distribute, and monitor goods and services related to COVID-19 during the period under review, from March 1, 2020 through September 30, 2021.

All COVID-19 purchases were expended from specific funds in the District's general ledger using emergency P-Cards, purchase orders, and direct vouchers.

A summary of the District's purchasing methods utilized for COVID-19 purchases are described below.

Emergency P-Cards

The District's emergency P-Card program is managed exclusively by OCP. To apply for an emergency P-Card, individuals must submit a COVID-19 e-form in the PASS system that is routed via workflow for approval by OCP personnel. OCP did not establish a uniform cap on the amount that can be purchased with the emergency P-Cards, each cardholder is assigned a unique limit based on need. OCP's Chief Procurement Officer and Chief Operating Officer are responsible for approving all requests and limits. OCP had interpreted Mayor's Order 2020-057 as the authority to initiate controls around purchase cards as they see fit. A total of approximately \$244 million of COVID-19 expense was paid with emergency P-Cards during the period from March 2020 through September 30, 2021.

Purchase orders

Purchase orders begin with a purchase requisition, are initiated at the agency level, and go through workflow approval via the PASS system. Purchase orders are established once all contracting terms and conditions have been finalized and the purchase requisition has been approved. Payment for invoices received against a purchase order are sent through workflow approval once the individual receiving the goods and/or services generates a receipt in PASS. A total of approximately \$59 million of COVID-19 expense was paid with purchase orders during the period from March 2020 through September 30, 2021.

Direct vouchers

The Office of the Chief Financial Officer (OCFO) has the authority in District legislation to manage and process direct vouchers. Direct voucher payments do not require purchase orders, and there is no clear distinction as to what can or cannot be purchased with direct vouchers. OCP is required to submit written ratification orders establishing contract authority and authorizing payment for the direct voucher transactions.⁷ A total of approximately \$190 million of COVID-19 expense was paid with direct vouchers during the period from March 2020 through September 30, 2021.

⁷ OCFO Financial Management and Control Order No. 07-004A (revised June 15, 2018).

The table below illustrates the District's emergency COVID-19 purchases by purchasing method from March 2020 through September 2021.

Table 2: Total Emergency Covid-19 Purchases by Type

	Total expenses	Purchase order	Direct vouchers	P Cards
March 2020	\$ 2,870,950	—	2,870,950	—
April	65,839,285	—	59,740,796	6,098,489
May	27,586,252	—	10,775,741	16,810,511
June	36,565,816	839,273	15,460,770	20,265,772
July	26,702,961	4,459,346	2,221,437	20,022,178
August	23,881,267	4,274,452	4,976,488	14,630,327
September	46,724,307	15,841,546	13,336,010	17,546,751
October	32,178,838	—	11,992,525	20,186,313
November	956,156	—	956,156	—
December	47,884,995	63,604	17,972,741	29,848,649
January 2021	26,255,576	174,512	14,243,370	11,837,694
February	9,028,379	2,835,363	—	6,193,016
March	12,504,368	5,357,077	387,103	6,760,188
April	21,988,749	269,994	4,389,524	17,329,231
May	18,222,160	8,733,896	147,651	9,340,613
June	45,072,949	1,385,111	27,260,344	16,427,494
July	26,553,105	11,516,902	569,156	14,467,047
August	9,623,428	399,103	400,000	8,824,325
September	13,002,886	3,238,727	2,500,213	7,263,946
Total	\$ 493,442,427	\$ 59,388,908	\$ 190,200,976	\$ 243,852,543

Receipt of goods

Initially, OCP utilized its own warehouse and inventory system for the COVID-19 purchases; however, OCP's warehouse could not accommodate the quantity of the items received, and OCP was forced to use other District warehouses located across the District that utilize different inventory systems. OCP's implementation of Barcloud in the summer of 2020 attempted to integrate the District warehouses under a centralized inventory system however the integration was not successful. If items were procured with purchase orders, the receipt of the goods is expected to be recorded in PASS' workflow. If items were paid with P-Cards or direct vouchers, items were sent directly to the warehouses, and the receipt of the goods is expected to be documented in the respective inventory system.

Receipt of services

The District uses two different processes for tracking consultants' labor hours. In some instances, consultants use the District's internal timekeeping system to record their time worked. The timesheets generated from the timekeeping system are then used to reconcile against the vendor invoices and substantiate that the services were performed. In other instances, the contract administrator or the District personnel with direct knowledge as to whether the services have been performed were required to review and approve the third-party invoices for payment.

Our understanding of the DC COVID-19 response

DC Directives and OCP processes for emergency COVID-19 purchases

On February 28, 2020, the Mayor issued Mayor's Order 2020-035⁸ that required OCP to centralize and streamline the COVID-19 procurement for all personal protective equipment (PPE) and to set up a channel for PPE requests using the Homeland Security Emergency Management Agency's purchasing portal (WebEOC). On March 11, 2020, the Mayor's issued Mayoral order 2020-045⁹ that expanded OCP's responsibility to include all procurement requests associated with the COVID-19 response.

OCP converted its surplus property warehouse to serve as the receiving warehouse for PPE with the intent to bulk purchase, receive and process PPE centrally, and to distribute PPE to the District agencies. In an effort to streamline issuance of PPE, OCP had implemented an ordering application, Quickbase, to allow agencies to initiate requests for PPE from OCP's warehouse. OCP used the inventory system AssetTiger to track the PPE purchases. Throughout the emergency response, both WebEOC and Quickbase were used as purchasing portals for ordering PPE. By the end of summer 2020, the amount of PPE purchases substantially increased, and OCP was required to convert six warehouses to store PPE. AssetTiger could no longer handle the large influx of PPE inventory, and OCP began using BarCloud. Barcloud was intended to be the centralized inventory system used by all warehouses in the District.

OIG's initial audit attempt of OCP's COVID-19 Response

We are aware of OIG's audit of the District's procurements during the COVID-19 public health emergency¹⁰ and the resulting closeout letter issued on May 12, 2021. The closeout letter concluded that due to the inability to access records and databases maintained by OCP, the OIG was unable to determine whether: (1) the District received the goods and services in accordance with agreed upon terms and conditions; (2) supplies and services were procured at fair market value; and (3) whether procurements had proper approvals and were adequately managed. With the background of the environment in mind, our approach involved incorporating procedures to provide additional focus on the issues faced during previous audits of OCP's management of the COVID-19 procurements.

Approach

District-wide risk assessment survey

As a first step in our approach, we conducted a District-wide survey which included questions specifically targeted to the emergency COVID-19 purchasing program. The COVID-19 procurement questions were drafted to develop an understanding of the District's overall emergency procurement environment.

⁸ Mayor's Order 2020-035, ¶ 8 (Feb. 28, 2020).

⁹ Mayor's Order 2020-045, § II.P (Mar. 11, 2020).

¹⁰ *Audit of District Procurement During the COVID-19 Public Health Emergency* (OIG No. 20-1-01MA) May 12, 2021.

Questions were intended to target the following:

- Whether processes and procedures for COVID-19 purchases were developed or in-place since the inception of the pandemic.
- The extent of the usage of District systems deployed for emergency purchases throughout the District.
- Whether COVID-19 related goods were purchased at a fair and reasonable price.
- Whether procedures were in place to confirm receipt of ordered goods.
- Whether procedures were in place to confirm the delivery of contracted services.
- Whether reconciliation procedures were in effect across various systems managed.

We defined processes and procedures with qualitative descriptions in our questions to gain an understanding of how procedures were developed and performed. We provided the following definitions in the survey as a framework for the questions.

- Routinely: As a matter of regular occurrence.
- Occasionally: Infrequent or irregular intervals.
- Formal procedure: Pre-established procedure that is required to be completed and its performance is monitored.
- Informal procedure: Not pre-established, no requirements or monitoring to complete.

Our response rate was 84%, please refer to Appendix D for more details of the responses and how the response rate was calculated. We reviewed the survey responses provided by agencies and considered any supporting documentation provided as weighing risk factors. Survey responses were structured using a 4-point Likert scale methodology, where survey scores were aggregated and compared against the average of the entire survey result in determining the risk levels of each agency's procurement practices.

Walkthroughs

To obtain an understanding of the risks in the COVID-19 procurement processes, we performed walkthroughs of requisitions, receipts, and payments of both goods and services using P-Cards, purchase orders, and direct vouchers. Additionally, we performed walkthroughs of the inventory management process for COVID-19 PPE purchases, including the addition, distribution, and management of the goods in the inventory system.

We provided OCP 10 days advance notice of our expectations and approach for the walkthroughs. We provided the sample transactions shortly before the meeting date. We asked for documentation of the following:

- If the sample item purchase was for goods, approval of the receipt of the items in the inventory system, documentation for the approval for the payment of the invoice, documentation that shows the addition of the items to the inventory, and documentation of the distribution of the items to the agencies.
- If the sample item purchase was for services, the approval of the payment of the invoice by the individual that would have direct knowledge of whether those services were performed, and the underlying support that individual reviewed to validate that the invoice received from the vendor was accurate (i.e., timesheets from the persons performing the services, etc.).

Due to the manual nature of how the transactions were processed through the system, OCP was unable to provide a walkthrough of the transactions on the date of the meeting and required an additional 22 days to gather the requested documentation. We have incorporated the results of the walkthroughs in our observations.

Observation 1 – The lack of sufficient procedures and internal controls to properly manage the District's emergency COVID-19 purchases increases the risk that the District may have paid for goods or services that were not received and that the District did not pay fair and reasonable prices.

Approximately \$4 million was spent on PPE outside of the OCP's established process. This represents a departure from the District-wide initiative in Mayor's Order 2020-045¹¹ to have all emergency COVID-19 PPE purchases streamlined through OCP. Purchases made outside of streamlined processes increases the risk that the District did not pay fair and reasonable prices for the District's emergency COVID-19 purchases. Because the federal reimbursement process was also centralized through the OCP, purchases made outside of the OCP's processes increases the risk that the District may not have received federal reimbursement for all eligible expenses.

The OCP did not establish procedures and internal controls to manage the procurement, receipt, and payment for COVID-19 purchases.

The receipt of goods, including personal protective equipment (PPE), was decentralized at different District warehouses across the District using inventory systems that are not integrated with the ordering system, and OCP did not establish procedures and internal controls to manage and account for those purchases. Some items went directly to the Department of Health warehouse, some went to the OCP warehouses, and some were shipped directly to the ordering agencies. Supporting documentation for the receipt of those items was not maintained centrally, nor were there consistent practices established for what type of documentation should be retained. These issues increase the risk that the District may have paid for goods that were not received.

The lack of a centralized process caused delays in our walkthrough procedures. OCP requested additional time to collect the documentation for the sample of items we provided because the process to collect supporting documentation from the various warehouses is manually intensive and is not automated. During our walkthrough, we identified a payment for PPE in November 2020 totaling \$4.3 million that had not been received or refunded to the District as of December 2021. OCP has since indicated that they have resolved that purchase with the vendor, however they still have been unable to provide a full and complete accounting of the receipt of the District's emergency COVID-19 goods.

Healthcare staffing services comprised a large portion of the District's COVID-19 spend, and the District does not have a consistent process to validate the receipt of services performed. In some instances, consultants are required to enter time directly into a timekeeping system that is routed to their direct supervisor, who compares the time entered to the invoice from the vendor to validate that the hours were worked. Due to the emergency environment, OCP indicated it did not have time to set up all the consultants in the District's timekeeping system. One vendor that was not set up in the system was paid approximately \$40 million for healthcare staffing services. OCP did not establish procedures to collect timesheets to validate whether time billed on the vendor invoices was accurate, which increases the risk that the District paid for services that may not have been performed.

¹¹ Mayor's Order 2020-045, *supra* note 10.

The results of the survey affirmed the lack of established policies and procedures and documentation pertaining to the procurement, receipt and payment of COVID-19 purchases we experienced during our walkthroughs, most notably as follows:

- 77% of survey respondents indicated they did not establish formal or informal procedures for handling COVID-19 emergency procurements.
- 59% of survey respondents did not utilize WebEOC, QuickBase, or Barcloud for ordering or tracking COVID-19 emergency purchases.
- 80% of survey respondents did not perform any formal procedures to determine whether COVID-19 related goods were purchased at a fair and reasonable price.
- 71% of survey respondents did not perform any formal procedures to ensure that purchased goods relating to COVID-19 procurements were delivered by the suppliers.
- 48% of survey respondents did not perform any actions to verify whether contracted services were performed by vendors.
- 67% of survey respondents disclosed that they either do not have complete financial system records available that can be reconciled against inventory records or procurement records.

Refer to Appendix A for the full description of the risk rating criteria. Risks are given two ratings: 1) the likelihood of occurrence, and 2) the impact on the organization; each based on a five-point scale. The highest risk is 25 points. The risk that the District may have paid for goods or services that were not received and that the District did not pay fair and reasonable prices was rated a total of 25 for the factors indicated below:

Likelihood – 5	Impact – 5
The event is expected to occur in most circumstances	The event has a critical impact on financial condition
The event has more than a 90 percent chance of occurring in any year-long period	The event is a material weakness in internal controls and economy/efficiency
	The event has a significant risk of fraud
	The resolution is delegated to District Council and District agency heads

Recommendation

As we surpassed the 2-year mark from the start of the pandemic, it is unclear as to whether OCP will ever be able to provide a complete accounting of the items that were purchased using the COVID-19 emergency purchases authority. The District should consider whether devoting more resources to this effort is cost-effective. The District should perform an assessment to determine what improvements should be made to the current procurement process now to avoid a recurrence of past issues. Additionally, the District should consider establishing a comprehensive disaster recovery plan that encompasses clear procedures that should be taken in the event other emergencies such as the pandemic arise in the future.

Observation 2 – The relaxed internal control procedures over advance payments and flexible limits established with the emergency P-Card program increases the risk that advance payments may have been made to uncertified contractors, and purchases made with the emergency P-Cards may not have been related to the COVID-19 pandemic.

Internal controls around the advance payments were relaxed during the COVID-19 response. All COVID-19 purchases were expended from specific funds in the District's general ledger using emergency P-Cards, purchase orders, and direct vouchers. Generally, the District's policy is to pay for goods and services after they have been received,¹² however COVID-19 emergency legislation established an exception to allow advance payments to qualified vendors.¹³ An agency is allowed to make advance payments to a certified contractor for purchases related to the public health emergency when the payments are necessary to achieve the purposes of the emergency and may provide an advance of more than 10% of the total value of the contract.¹⁴ OCP interpreted Mayor's Order 2020-057 to allow them to use this advance payment exception for most COVID-19 purchases.

Internal controls around the emergency P-Cards were also relaxed during the COVID-19 response. OCP had interpreted Mayor's Order 2020-057 to give OCP full autonomy to loosen the existing controls. The context around Mayor's Order 2020-057 involves a District initiative to constrain funds through freezes on non-personnel expenditures. The order provides a broad directive for OCP to impose such limits around contracting, procurements, and purchase cards. OCP interpreted this messaging to allow variable limits on emergency P-Cards. Hard limits on P-Card transactions were abolished, and flexible limits were, in effect, based on need. We have observed emergency P-Card transactions as high as \$455,000.

Approximately \$244 million of the \$493 million emergency COVID-19 spend was processed through the emergency P-Card program. Purchases made with emergency P-Cards have less scrutiny into the underlying expenses as they are paid in a lump sum to a third-party vendor on a monthly basis and charged back to the respective agencies making the purchase. Further, we identified risks that the District may have paid for items that were not received in our first observation. The P-Card transactions are at higher risk for purchases not related to the emergency COVID-19 pandemic given the lack of scrutiny of the underlying expenditure, the lack of hard limits on the amount that can be spent using P-Cards, and the lack of documentation to substantiate the receipt of the purchased items prior to payment.

Our data analysis identified eight transactions with payments of \$99,999, of which four of those payments went to one vendor on the same day, two went to a second vendor on the same day, and two went to a third vendor on the same day. Additional control procedures are triggered at transaction amounts of \$100,000 and higher, therefore, these purchases are indicative of attempts to bypass those controls. Some of the transactions that we have identified as questionable as emergency COVID-19 purchases include payments of \$390,000 to a vendor whose services were classified as consulting, management, and public relations; payments of \$198,750 to a vendor providing office supplies and furniture; and \$426,638 to a vendor providing catering services.

¹² 27 DCMR § 3205.

¹³ COVID-19 Response Supplemental Emergency Amendment Act of 2020, Act 23-286, Sec. 210, (exp. July 9, 2020).

¹⁴ *Id.*, see also, D.C. Code § 7-2304.01.

As indicated in our first observation, OCP did not establish a centralized process for retaining documentation of the receipt of emergency COVID-19 purchases. Emergency P-Cards were used for 50% of the total emergency COVID-19 spend. The sheer volume coupled with the risks identified in our first observation that the District may have paid for goods and services that were not received makes the emergency P-Card transactions high-risk.

Refer to Appendix A for the full description of the risk rating criteria. Risks are given two ratings: 1) the likelihood of occurrence, and 2) the impact on the organization; each based on a five-point scale. The highest risk is 25 points. The risk that purchases made with the emergency P-Cards may not have been related to the COVID-19 pandemic was rated 16, as follows:

Likelihood rating: 4	Impact rating: 4
The event will probably occur in most circumstances	The event will have a major impact on financial condition
The event has a 50–90 percent chance of occurring in any year-long period	The event could be considered a significant deficiency in internal controls and in economy/efficiencies
	The event poses a significant risk of fraud
	The resolution is delegated to District Council and District agency heads

Recommendation

The use of P-Cards is inherently risky to any organization because of the ability to order and pay for goods and services prior to receiving items or services ordered. Although leading practices per the National Association of State Procurement Officials (NASPO) recommend using an emergency P-Card in times of emergencies, there is also an emphasis on documentation that should be retained. Specifically, NASPO indicates that "documentation is critical during and after the emergency. The central procurement office should maintain detailed logs of all purchases (including purchase orders), competition information including bids obtained, suppliers contracted, activities, messages, approvals (signatures), and any correspondence relating to a purchase request."¹⁵ Moreover, OCP should establish threshold limits for emergency P-Card purchases. Due to the scale of purchasing involved in an emergency environment, as we have observed from the COVID-19 pandemic response, clearly documented limits and review processes and procedures need to be established as appropriate preventative and detective controls.

¹⁵ State & Local Government Procurement: A Practical Guide. Third Edition. National Association of State Procurement Officials at 255.

Observation 3 – OCP did not establish inventory management procedures to track and safeguard items purchased with emergency COVID-19 funding, which increases the risk of misappropriation (theft of assets or fraudulent expenditures) of such items.

OCP did not have an inventory management process in place to track and safeguard inventory purchased with COVID-19 emergency funding. Inventory items were received at various warehouses using different inventory systems that were not integrated with the ordering system, and we were unable to obtain documentation of cycle counts for any of the locations.

Initially, OCP utilized its own warehouse and inventory system for the COVID-19 purchases. In the first 2 months of the pandemic, the OCP warehouse could not accommodate the quantity of the items ordered and received, and OCP was forced to use other District warehouses with different inventory systems located across the District. OCP's implementation of Barcloud in the summer of 2020 attempted to integrate these warehouses under one centralized system, however the integration was not successful, and the COVID-19 inventory items were received at multiple warehouses using different inventory systems throughout the remainder of the COVID-19 emergency.

OCP did not establish a unique identifier that could be used to trace items from the invoice to the inventory systems, whether through P-Card, purchase order, or direct voucher transactions. The lack of a unique identifier leaves little to no audit trail and causes a significant amount of manual effort to track purchases to the inventory system and makes it virtually impossible to provide a complete accounting of the District's emergency COVID-19 purchases.

A key control over the safeguarding of inventory is regular cycle counts. OCP indicated that cycle counts were performed at the warehouses, however they did not produce any evidence of such counts. We requested evidence of any cycle counts performed during our assessment period – March 2020 through September 2021. We received a report that appeared to be inventory balances as of December 28, 2021. See Appendix E for a copy of the report provided by OCP.

The District spent approximately \$493 million on emergency COVID-19 purchases, of which approximately \$194 million was identified as supplies and materials. A large portion of these supplies and materials were PPE and other goods that were required to be stored in warehouses until issued to the District agencies for use.

Refer to Appendix A for the full description of the risk rating criteria. Risks are given two ratings: 1) the likelihood of occurrence, and 2) the impact on the organization; each based on a five-point scale. The highest risk is 25 points. The risk that items purchased with emergency COVID-19 funding were not tracked and safeguarded against misappropriation (theft of assets or fraudulent expenditures) was rated a total of 25 for the factors indicated below:

Likelihood – 5	Impact – 5
The event is expected to occur in most circumstances	The event has a critical impact on financial condition
The event has more than a 90 percent chance of occurring in any year-long period	The event is a material weakness in internal controls and economy/efficiency
	The event has a significant risk of fraud
	The resolution is delegated to District Council and District agency heads

Recommendation

We recommend OCP perform a full inventory count for the remaining emergency COVID-19 purchases and develop an inventory management process to account for the inventory and purchases. Part of that inventory management process should include performing and documenting regular cycle counts and adjusting the inventory balances to the cycle counts. It is also recommended that the District develop a unique identifier such that items in the inventory balances can be traced back to the related procurement document.

Appendix A – Risk criteria and definitions

The purpose of this assessment is to help the District of Columbia OIG identify the principal body of procurement risks facing the District. As we conducted this assessment, we sought to focus on potential risk factors critical to the achievement of District agency objectives. Summarizing and analyzing the details gathered during this effort into a prioritized risk profile should help inform the Office's future procurement-related audit activities. As an orientation for this effort, we begin with introducing and outlining the key concepts around risk and the rating criteria and supporting scheme employed for this assessment.

What is risk?

- Risk identifies the potential of an event or action that may adversely affect an organization's ability to achieve its organizational objectives and execute its strategies successfully. This does not mean the condition operationally exists or that the agency is unaware or has not taken actions to mitigate the risk. Understanding risk in the context of a related operational area should help the subject agency address events or actions through risk management activities and hopefully minimize the probability of occurrence and consequences of an adverse event. Additionally, risk can be associated and identified for new opportunities the organization is exploring so that a more informed assessment of the success of the initiative can be considered. Every organization has risk and there are fundamental risks and uncertainties that are common to all organizations.

How are risks mitigated?

- Risks are mitigated by internal controls—as defined in the GAO's Internal Control Framework Green Book, comprising 17 principles that include the entire system of (1) establishing the control environment, (2) assessing risk, (3) developing control activities and policies, (4) providing internal and external information and communication, and (5) monitoring and follow-up. The mitigating influence of controls is considered in determining the residual risks. The risk assessment process does not include testing of or a judgment on the effectiveness of internal controls.

How are risks identified and categorized?

- The risk assessment process sought to identify and gather the body of higher-level, portfolio-level procurement risks facing the District. These potential risks include those risks germane to this specific operational process are grouped using the attributes below:
 - **Gross risk:** the threat that an event or action may adversely affect an organization's ability to achieve its organizational objectives and execute its strategies successfully or the positive opportunity that may be present. Business risk is a measure of risk before taking into consideration an evaluation of risk control techniques that are employed by management. Gross risk has two components: (1) the likelihood of occurrence or probability; and (2) the impact that the event or action would have on the organization.
 - **Potential probability:** the likelihood of a risk occurring. The potential probability considers external and internal risk factors and is ranked from "Almost Certain" to "Rare."
 - **Potential impact:** The type and magnitude of impact. The potential impact considers external and internal risk factors, such as finance, controls, fraud, economy and efficiency, and resolution level and is ranked from "Critical" to "Insignificant."
 - **Risk Management Techniques (Controls):** the system of policies, methods, and procedures that reportedly, via inquiry, encompass the control environment instituted to manage the organization's activities and risks.
 - **Residual Risk:** The risk remaining after considering the mitigating influence of the control environment/risk management techniques.

Table 3: Risk Rating Criteria – Likelihood Measures

Almost certain (5)	<ul style="list-style-type: none">— Event is expected to occur in most circumstances— More than a 90 percent chance of occurring in any year-long period
Likely (4)	<ul style="list-style-type: none">— Event will probably occur in most circumstances— 50–90 percent chance of occurring in any year-long period
Moderate (3)	<ul style="list-style-type: none">— Event should occur at some time— 20–50 percent chance of occurring in any year-long period
Unlikely (2)	<ul style="list-style-type: none">— Event could occur at some time— 5–20 percent chance of occurring in any year-long period
Rare (1)	<ul style="list-style-type: none">— May occur but only in exceptional circumstances— Less than a 5 percent chance of occurring in any year-long period

Table 4: Risk Rating Criteria – Impact Measures

Critical (5)	<ul style="list-style-type: none"> — Critical impact on financial condition — Material weakness in internal controls — Significant risk of fraud exists — Material weakness noted in economy/efficiency — Assigned to the board or agency head for resolution
Major (4)	<ul style="list-style-type: none"> — Major impact on financial condition — Significant deficiency in internal controls — Significant risk of fraud exists — Significant deficiency noted in economy/efficiency, not reportable conditions — Delegated to board/agency head and senior management for resolution
Moderate (3)	<ul style="list-style-type: none"> — Moderate impact on financial condition — Deficiency in internal controls — Medium risk of fraud exists — Deficiency noted in economy/efficiency — Delegated to senior and middle management for resolution
Minor (2)	<ul style="list-style-type: none"> — Minor impact on financial condition — Process improvement opportunity noted in internal controls, not a reportable condition — Minimum risk of fraud exists — Process improvement opportunity noted in economy/efficiency, not a reportable condition — Delegated to middle management for resolution
Insignificant (1)	<ul style="list-style-type: none"> — Insignificant impact on financial condition — No gap in internal controls — No risk of fraud — No risk of inefficiency — Delegated to junior management and staff to resolve

Using the risk areas presented in the body of this report and the likelihood and magnitude assessment criteria outlined above, the table below depicts the risk scale ratings for the individual risk areas discussed earlier in this document.

Table 5: Summary Risk Area Ratings

Risk area	Likelihood	Impact	Total rating
The lack of sufficient procedures and internal controls to properly manage the District's emergency COVID-19 purchases increases the risk that the District may have paid for goods or services that were not received and that the District did not pay fair and reasonable prices.	5	5	25
The relaxed internal control procedures and flexible limits established with the emergency P-Card program increase the risk that purchases made with the emergency P-Cards may not have been related to the COVID-19 pandemic.	4	4	16
OCP did not establish inventory management procedures to track and safeguard items purchased with emergency COVID-19 funding which increases the risk of theft or misappropriation of such items.	5	5	25

Appendix B – Project phases, risk methodology and reporting

Project phases

The three phases of this assessment are summarized as follows:

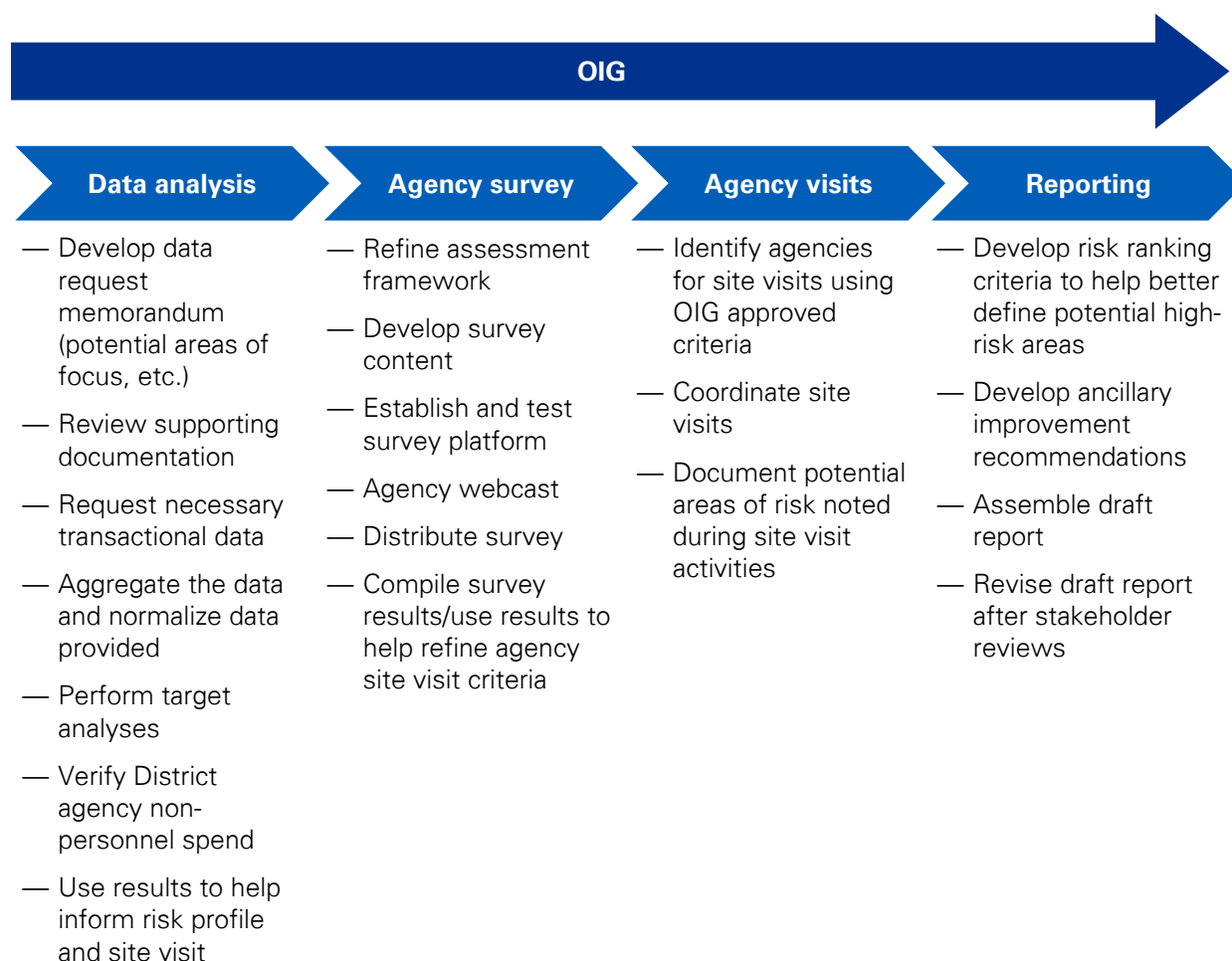
Phase one: Project initiation and data gathering – Phase one consisted of a program initiation, documentation review, analysis of the COVID-19 emergency spending, and an agency self-assessment survey.

Phase two: Fieldwork – Phase two consisted of agency on-site visits, including project document review, assessment of process level risks, identification of preliminary risk observations, and refinement and validation of risk observations.

Phase three: Reporting – Phase three entailed generating focus areas from the observations noted in the course of Phase two fieldwork.

Figure 1: Key Project Steps

Presented below in Figure are the key steps of the project:



Risk methodology

Consistent with the overarching objectives for this procurement system risk assessment outlined above, we seek to relate these objectives to select internal control principles within the United States Government Accountability Office (GAO) *Standards for Internal Control in the Federal Government* (Green Book). The Green Book defines the standards through components and principles and explains why they are integral to an entity's internal control system. The Green Book clarifies what processes management considers part of internal control.

Because policymakers and program managers frequently seek ways to improve accountability, a key factor in such efforts is to implement an effective internal control system. Such a system can help an entity adapt to shifting environments, evolving demands, changing risks, and new priorities. As programs change and entities strive to improve operational processes, management continually evaluates its internal control system so that it is effective and updated when necessary¹⁶.

For each project objective below, we discuss and characterize the intent of this project's three overarching objectives, citing relevant principles and share how these concepts helped guide our planning and execution of this project.

Reporting

We organized this report in the following manner:

- **Executive summary:** Summarizes the key observations from the work conducted and the risk assessment execution procedures performed.
- **Risk areas:** Each risk area discussion begins with a purpose/introduction section that provides some background of the topic. We then discuss each risk in the context of the risk evaluation criteria and the analysis performed in the course of fieldwork.
- **Appendices:** We include multiple appendices at the end of this report offering more details supporting our analysis and areas for additional OIG consideration.

¹⁶ U.S. Government Accountability Office, *Standards for Internal Control in the Federal Government*, September 2014.

Appendix C – Data samples reviewed for COVID-19 procurements

Purchase order and direct voucher sample					
Sample #	PO#	Voucher #	Voucher amount	Vendor name	Effective date
1	PO635487	VOJ69401	\$2,700,680.59	MAXIM HEALTHCARE SVCS	12/14/2020
2	PO624607	VOI63055	\$443,209.33	MAXIM HEALTHCARE SVCS	5/15/2020
3	PO634002	VOJ59243	\$578,982.15	THE CNA CORPORATION	12/16/2020
4	PO633936	VOJ33445	\$252,119.16	THE CNA CORPORATION	12/14/2020
5	PO638667	VOJ22244	\$72,226.29	22ND CENTURY TECHNOLOGIES, INC	2/22/2021
6	PO637808	VOJ68700	\$156,400.00	TRAILERLOGIC, LLC.	7/23/2021
7	PO628069	VOI67972	\$40,618.50	MAXIM HEALTHCARE SVCS	8/19/2020
8	PO639347	VOJ38971	\$12,341.00	COMPUTER AID, INC	4/15/2021
9	PO638751	VOJ47660	\$10,790.65	COMPUTER AID, INC	3/24/2021
10	PO645979	VOJ85454	\$17,674.56	THE TRIAGE GROUP, LLC	8/23/2021
11	DE624325		\$1,056,000.00	LETOVA INC	4/6/2020
12	VOI58126	PO625409	\$1,019,620.80	ADVANCED NETWORK CONSULTING	7/24/2020
13	DE637258		\$7,537,306.64	UNDER ARMOUR	1/15/2021
14	DE632960		\$2,403,996.24	DRUG OCEAN LLC	10/15/2020
15	VOI72015	PO625951	\$53,760.00	HOLOGIC, INC.	9/14/2020
16	VOI85725	PO625224	\$5,775.00	CEPHEID	10/19/2020
17	DE626997		\$4,075,500.00	UNDER ARMOUR	6/17/2020
18	DE626843		\$1,463,350.00	V TECH SOLUTIONS INC	6/15/2020
19	DE629231		\$1,104,230.00	INK SYSTEMS LLC	8/11/2020
20	DE631321		\$848,250.00	EMERGENCY 911 SECURITY	9/18/2020
21	VOJ11062	PO637035	\$50,096.00	APEX RX SOLUTIONS LLC	1/14/2021
22	DE638327		\$50,050.00	LETOVA INC	2/10/2021
23	DE643051		\$4,700,403.50	PROMESA CONSULTING GROUP INC.	6/3/2021
24	DE625169		\$820,000.00	BIOZOLA LLC	4/29/2020
25	DE625473		\$852,500.00	SOUTH RIVER PARTNERS LLC	5/8/2020
26	DE632475		\$1,369,352.78	GLOBAL EXECUTIVE MANAGEMENT, I	10/15/2020
27		PO626195	\$60,000.00	Coast to Coast Hospitality LLC	7/2/2020
28		PO636265	\$29,000.00	SENODA INC.	12/2/2020
29		PO624761-V2	\$4,987.50	LASER ART INC	5/22/2020
30		PO646513	\$3,195.50	METROPOLITAN OFFICE PRODUCTS	8/12/2021

P Card transactions sample					
Hierarchy description	Post date	Transaction amount	Merchant name	MCC Description	Merchant type
Sample #1					
EMERGENCY PURCHASE CARD PROGRAM	6/18/2020	\$94,606.50	B & B SOLUTIONS	CLEANING AND MAINTENANCE JANITORIAL SERVICES	Maintenance Repair Operation
EMERGENCY PURCHASE CARD PROGRAM	6/18/2020	\$90,535.50	B & B SOLUTIONS	CLEANING AND MAINTENANCE JANITORIAL SERVICES	Maintenance Repair Operation
EMERGENCY PURCHASE CARD PROGRAM	6/18/2020	\$87,792.00	B & B SOLUTIONS	CLEANING AND MAINTENANCE JANITORIAL SERVICES	Maintenance Repair Operation
EMERGENCY PURCHASE CARD PROGRAM	6/18/2020	\$75,136.50	B & B SOLUTIONS	CLEANING AND MAINTENANCE JANITORIAL SERVICES	Maintenance Repair Operation
EMERGENCY PURCHASE CARD PROGRAM	6/8/2020	\$962.20	B & B SOLUTIONS	CLEANING AND MAINTENANCE JANITORIAL SERVICES	Maintenance Repair Operation
Sample #2					
EMERGENCY PURCHASE CARD PROGRAM	6/19/2020	\$50,000.00	BENJI HOLDI	CONSULTING MANAGEMENT AND PUBLIC RELATIONS SVCS	Professional Services
EMERGENCY PURCHASE CARD PROGRAM	6/19/2020	\$50,000.00	BENJI HOLDI	CONSULTING MANAGEMENT AND PUBLIC RELATIONS SVCS	Professional Services
EMERGENCY PURCHASE CARD PROGRAM	6/19/2020	\$50,000.00	BENJI HOLDI	CONSULTING MANAGEMENT AND PUBLIC RELATIONS SVCS	Professional Services
EMERGENCY PURCHASE CARD PROGRAM	6/19/2020	\$50,000.00	BENJI HOLDI	CONSULTING MANAGEMENT AND PUBLIC RELATIONS SVCS	Professional Services
EMERGENCY PURCHASE CARD PROGRAM	6/16/2020	\$46,500.00	BENJI HOLDI	CONSULTING MANAGEMENT AND PUBLIC RELATIONS SVCS	Professional Services
EMERGENCY PURCHASE CARD PROGRAM	6/16/2020	\$46,500.00	BENJI HOLDI	CONSULTING MANAGEMENT AND PUBLIC RELATIONS SVCS	Professional Services
EMERGENCY PURCHASE CARD PROGRAM	6/16/2020	\$46,500.00	BENJI HOLDI	CONSULTING MANAGEMENT AND PUBLIC RELATIONS SVCS	Professional Services
EMERGENCY PURCHASE CARD PROGRAM	6/16/2020	\$46,500.00	BENJI HOLDI	CONSULTING MANAGEMENT AND PUBLIC RELATIONS SVCS	Professional Services
EMERGENCY PURCHASE CARD PROGRAM	6/15/2020	\$4,200.00	BENJI HOLDI	CONSULTING MANAGEMENT AND PUBLIC RELATIONS SVCS	Professional Services
Sample #3					
EMERGENCY PURCHASE CARD PROGRAM	6/15/2020	\$800,000.00	MARRIOTT MARQUIS WASH	MARRIOTT	Lodging
EMERGENCY PURCHASE CARD PROGRAM	6/15/2020	\$800,000.00	MARRIOTT MARQUIS WASH	MARRIOTT	Lodging
EMERGENCY PURCHASE CARD PROGRAM	6/15/2020	\$278,930.15	MARRIOTT MARQUIS WASH	MARRIOTT	Lodging
EMERGENCY PURCHASE CARD PROGRAM	6/24/2020	\$800,000.00	MARRIOTT MARQUIS WASH	MARRIOTT	Lodging
EMERGENCY PURCHASE CARD PROGRAM	6/24/2020	\$278,930.15	MARRIOTT MARQUIS WASH	MARRIOTT	Lodging
EMERGENCY PURCHASE CARD PROGRAM	6/24/2020	\$800,000.00	MARRIOTT MARQUIS WASH	MARRIOTT	Lodging
Sample #4					
EMERGENCY PURCHASE CARD PROGRAM	4/21/2021	\$314,722.68	SECURITY ASSURANCE MGT	PROFESSIONAL SERVICES-NOT ELSEWHERE CLASSIFIED	Professional Services
EMERGENCY PURCHASE CARD PROGRAM	4/21/2021	\$390,909.12	SECURITY ASSURANCE MGT	PROFESSIONAL SERVICES-NOT ELSEWHERE CLASSIFIED	Professional Services
EMERGENCY PURCHASE CARD PROGRAM	4/21/2021	\$67,576.32	SECURITY ASSURANCE MGT	PROFESSIONAL SERVICES-NOT ELSEWHERE CLASSIFIED	Professional Services
EMERGENCY PURCHASE CARD PROGRAM	4/21/2021	\$23,229.36	SECURITY ASSURANCE MGT	PROFESSIONAL SERVICES-NOT ELSEWHERE CLASSIFIED	Professional Services

P Card transactions sample					
Hierarchy description	Post date	Transaction amount	Merchant name	MCC Description	Merchant type
EMERGENCY PURCHASE CARD PROGRAM	4/21/2021	\$195,850.56	SECURITY ASSURANCE MGT	PROFESSIONAL SERVICES-NOT ELSEWHERE CLASSIFIED	Professional Services
EMERGENCY PURCHASE CARD PROGRAM	4/21/2021	\$176,897.28	SECURITY ASSURANCE MGT	PROFESSIONAL SERVICES-NOT ELSEWHERE CLASSIFIED	Professional Services
EMERGENCY PURCHASE CARD PROGRAM	4/21/2021	\$33,788.16	SECURITY ASSURANCE MGT	PROFESSIONAL SERVICES-NOT ELSEWHERE CLASSIFIED	Professional Services
EMERGENCY PURCHASE CARD PROGRAM	4/21/2021	\$28,760.16	SECURITY ASSURANCE MGT	PROFESSIONAL SERVICES-NOT ELSEWHERE CLASSIFIED	Professional Services
EMERGENCY PURCHASE CARD PROGRAM	4/21/2021	\$25,441.68	SECURITY ASSURANCE MGT	PROFESSIONAL SERVICES-NOT ELSEWHERE CLASSIFIED	Professional Services
EMERGENCY PURCHASE CARD PROGRAM	4/21/2021	\$25,743.36	SECURITY ASSURANCE MGT	PROFESSIONAL SERVICES-NOT ELSEWHERE CLASSIFIED	Professional Services
EMERGENCY PURCHASE CARD PROGRAM	4/21/2021	\$285,445.44	SECURITY ASSURANCE MGT	PROFESSIONAL SERVICES-NOT ELSEWHERE CLASSIFIED	Professional Services
EMERGENCY PURCHASE CARD PROGRAM	4/21/2021	\$244,077.12	SECURITY ASSURANCE MGT	PROFESSIONAL SERVICES-NOT ELSEWHERE CLASSIFIED	Professional Services
EMERGENCY PURCHASE CARD PROGRAM	4/21/2021	\$155,070.72	SECURITY ASSURANCE MGT	PROFESSIONAL SERVICES-NOT ELSEWHERE CLASSIFIED	Professional Services
EMERGENCY PURCHASE CARD PROGRAM	4/21/2021	\$208,911.36	SECURITY ASSURANCE MGT	PROFESSIONAL SERVICES-NOT ELSEWHERE CLASSIFIED	Professional Services
EMERGENCY PURCHASE CARD PROGRAM	4/21/2021	\$251,677.44	SECURITY ASSURANCE MGT	PROFESSIONAL SERVICES-NOT ELSEWHERE CLASSIFIED	Professional Services
EMERGENCY PURCHASE CARD PROGRAM	4/21/2021	\$212,029.44	SECURITY ASSURANCE MGT	PROFESSIONAL SERVICES-NOT ELSEWHERE CLASSIFIED	Professional Services
EMERGENCY PURCHASE CARD PROGRAM	4/5/2021	\$265,808.64	SECURITY ASSURANCE MGT	PROFESSIONAL SERVICES-NOT ELSEWHERE CLASSIFIED	Professional Services
EMERGENCY PURCHASE CARD PROGRAM	4/5/2021	\$77,535.36	SECURITY ASSURANCE MGT	PROFESSIONAL SERVICES-NOT ELSEWHERE CLASSIFIED	Professional Services
EMERGENCY PURCHASE CARD PROGRAM	4/5/2021	\$433,008.00	SECURITY ASSURANCE MGT	PROFESSIONAL SERVICES-NOT ELSEWHERE CLASSIFIED	Professional Services
EMERGENCY PURCHASE CARD PROGRAM	4/5/2021	\$27,352.32	SECURITY ASSURANCE MGT	PROFESSIONAL SERVICES-NOT ELSEWHERE CLASSIFIED	Professional Services
EMERGENCY PURCHASE CARD PROGRAM	4/5/2021	\$195,850.56	SECURITY ASSURANCE MGT	PROFESSIONAL SERVICES-NOT ELSEWHERE CLASSIFIED	Professional Services
EMERGENCY PURCHASE CARD PROGRAM	4/5/2021	\$37,408.32	SECURITY ASSURANCE MGT	PROFESSIONAL SERVICES-NOT ELSEWHERE CLASSIFIED	Professional Services
EMERGENCY PURCHASE CARD PROGRAM	4/5/2021	\$28,559.04	SECURITY ASSURANCE MGT	PROFESSIONAL SERVICES-NOT ELSEWHERE CLASSIFIED	Professional Services
EMERGENCY PURCHASE CARD PROGRAM	4/5/2021	\$28,559.04	SECURITY ASSURANCE MGT	PROFESSIONAL SERVICES-NOT ELSEWHERE CLASSIFIED	Professional Services
EMERGENCY PURCHASE CARD PROGRAM	4/5/2021	\$316,676.16	SECURITY ASSURANCE MGT	PROFESSIONAL SERVICES-NOT ELSEWHERE CLASSIFIED	Professional Services
Sample #5					
EMERGENCY PURCHASE CARD PROGRAM	5/25/2021	\$500,000.00	CAPITOL BRIDGE LLC	BUSINESS SERVICES-NOT ELSEWHERE CLASSIFIED	Professional Services
EMERGENCY PURCHASE CARD PROGRAM	5/25/2021	\$500,000.00	CAPITOL BRIDGE LLC	BUSINESS SERVICES-NOT ELSEWHERE CLASSIFIED	Professional Services
EMERGENCY PURCHASE CARD PROGRAM	5/25/2021	\$500,000.00	CAPITOL BRIDGE LLC	BUSINESS SERVICES-NOT ELSEWHERE CLASSIFIED	Professional Services
EMERGENCY PURCHASE CARD PROGRAM	5/25/2021	28926.78	CAPITOL BRIDGE LLC	BUSINESS SERVICES-NOT ELSEWHERE CLASSIFIED	Professional Services

P Card transactions sample					
Hierarchy description	Post date	Transaction amount	Merchant name	MCC Description	Merchant type
EMERGENCY PURCHASE CARD PROGRAM	5/25/2021	\$500,000.00	CAPITOL BRIDGE LLC	BUSINESS SERVICES-NOT ELSEWHERE CLASSIFIED	Professional Services
EMERGENCY PURCHASE CARD PROGRAM	5/14/2021	\$500,000.00	CAPITOL BRIDGE LLC	BUSINESS SERVICES-NOT ELSEWHERE CLASSIFIED	Professional Services
EMERGENCY PURCHASE CARD PROGRAM	5/14/2021	\$163,967.14	CAPITOL BRIDGE LLC	BUSINESS SERVICES-NOT ELSEWHERE CLASSIFIED	Professional Services
Sample #6					
EMERGENCY PURCHASE CARD PROGRAM	7/24/2020	\$675,000.00	SP * THERAMASKS	MISCELLANEOUS GENERAL MERCHANDISE	Retail
Sample #7					
EMERGENCY PURCHASE CARD PROGRAM	7/8/2020	\$198,750.00	BLUEBAY OFFICE INC	OFFICE SCHOOL SUPPLY AND STATIONERY STORES	Office Equipment and Supplies
Sample #8					
EMERGENCY PURCHASE CARD PROGRAM	10/23/2020	\$17,177.50	HENRY'S SOUL CAFE	CATERERS	Restaurants
EMERGENCY PURCHASE CARD PROGRAM	10/23/2020	\$20,653.27	HENRY'S SOUL CAFE	CATERERS	Restaurants
EMERGENCY PURCHASE CARD PROGRAM	10/26/2020	\$55,983.53	HENRY'S SOUL CAFE	CATERERS	Restaurants
EMERGENCY PURCHASE CARD PROGRAM	10/26/2020	\$76,268.19	HENRY'S SOUL CAFE	CATERERS	Restaurants
EMERGENCY PURCHASE CARD PROGRAM	10/26/2020	\$206,938.04	HENRY'S SOUL CAFE	CATERERS	Restaurants
EMERGENCY PURCHASE CARD PROGRAM	10/26/2020	\$49,618.27	HENRY'S SOUL CAFE	CATERERS	Restaurants
Sample #9					
EMERGENCY PURCHASE CARD PROGRAM	11/9/2020	\$788,000.00	PODS GROUP LTD – USD	DENTAL-LAB-MED-OPHTHALMIC HOSP EQUIP + SUPPLIES	Healthcare
EMERGENCY PURCHASE CARD PROGRAM	11/9/2020	\$661,700.00	PODS GROUP LTD – USD	DENTAL-LAB-MED-OPHTHALMIC HOSP EQUIP + SUPPLIES	Healthcare
EMERGENCY PURCHASE CARD PROGRAM	11/9/2020	\$629,000.00	PODS GROUP LTD – USD	DENTAL-LAB-MED-OPHTHALMIC HOSP EQUIP + SUPPLIES	Healthcare
EMERGENCY PURCHASE CARD PROGRAM	11/11/2020	\$520,740.00	PODS GROUP LTD – USD	DENTAL-LAB-MED-OPHTHALMIC HOSP EQUIP + SUPPLIES	Healthcare
EMERGENCY PURCHASE CARD PROGRAM	11/11/2020	\$478,755.00	PODS GROUP LTD – USD	DENTAL-LAB-MED-OPHTHALMIC HOSP EQUIP + SUPPLIES	Healthcare
Sample #10					
EMERGENCY PURCHASE CARD PROGRAM	6/8/2021	\$437,100.00	QDI*QUEST NICHOLS EAST	MEDICAL AND DENTAL LABORATORIES	Healthcare
EMERGENCY PURCHASE CARD PROGRAM	6/8/2021	\$318,300.00	QDI*QUEST NICHOLS EAST	MEDICAL AND DENTAL LABORATORIES	Healthcare
EMERGENCY PURCHASE CARD PROGRAM	6/8/2021	\$351,300.00	QDI*QUEST NICHOLS EAST	MEDICAL AND DENTAL LABORATORIES	Healthcare
Sample #11					
EMERGENCY PURCHASE CARD PROGRAM	12/9/2020	\$67,412.52	3M	MISCELLANEOUS GENERAL MERCHANDISE	Retail
Sample #12					
EMERGENCY PURCHASE CARD PROGRAM	8/10/2020	\$454,446.51	SAFEWARE-MOT O	INDUSTRIAL SUPPLIES NOT ELSEWHERE CLASSIFIED	Maintenance Repair Operation

P Card transactions sample					
Hierarchy description	Post date	Transaction amount	Merchant name	MCC Description	Merchant type
Sample #13					
EMERGENCY PURCHASE CARD PROGRAM	10/19/2020	\$250,000.00	TMS*308 SYSTEMS	TELECOMMUNICATION EQUIPMENT INCL TELEPHONE SALES	Telecom
Sample #14					
EMERGENCY PURCHASE CARD PROGRAM	4/29/2020	\$99,999.00	ACTION CAPITAL	BUSINESS SERVICES-NOT ELSEWHERE CLASSIFIED	Professional Services
EMERGENCY PURCHASE CARD PROGRAM	4/29/2020	\$57,324.00	ACTION CAPITAL	BUSINESS SERVICES-NOT ELSEWHERE CLASSIFIED	Professional Services
EMERGENCY PURCHASE CARD PROGRAM	4/29/2020	\$99,999.00	ACTION CAPITAL	BUSINESS SERVICES-NOT ELSEWHERE CLASSIFIED	Professional Services
EMERGENCY PURCHASE CARD PROGRAM	4/29/2020	\$99,999.00	ACTION CAPITAL	BUSINESS SERVICES-NOT ELSEWHERE CLASSIFIED	Professional Services
EMERGENCY PURCHASE CARD PROGRAM	4/29/2020	\$99,999.00	ACTION CAPITAL	BUSINESS SERVICES-NOT ELSEWHERE CLASSIFIED	Professional Services
Sample #15					
EMERGENCY PURCHASE CARD PROGRAM	4/29/2021	\$8,292.42	SAFEWARE-MOTO	INDUSTRIAL SUPPLIES NOT ELSEWHERE CLASSIFIED	Maintenance Repair Operation
Sample #16					
EMERGENCY PURCHASE CARD PROGRAM	7/20/2021	\$33,916.25	MES/WARREN FIRE/LAWMEN	DURABLE GOODS NOT ELSEWHERE CLASSIFIED	Maintenance Repair Operation
EMERGENCY PURCHASE CARD PROGRAM	7/20/2021	\$11,130.00	MES/WARREN FIRE/LAWMEN	DURABLE GOODS NOT ELSEWHERE CLASSIFIED	Maintenance Repair Operation

Appendix D – Agencies responded to survey

The table below lists the District agencies invited to participate in the project Procurement Maturity Assessment survey and the status of their responses. A total of 94 surveys were sent out that covered the agencies listed in Table 18 below. Of those 94 surveys, thirteen agencies did not have any spend subject to procurement and was not required to complete the survey. We received 68 completed surveys, and our response rate was calculated at 84% (68/81).

Table 18: Survey Response Summary

Agency	Submitted	No response
HT0 – Department of Health Care Finance	√	
GA0 – District of Columbia Public Schools	√	
GD0 – Office of the State Superintendent of Education	√	
JA0 – Department of Human Services	√	
GC0 – District of Columbia Public Charter Schools		√
FA0 – Metropolitan Police Department	√	
KE0 – Washington Metropolitan Area Transit Authority		√
HC0 – Department of Health	√	
AM0 – Department of General Services	√	
RM0 – Department of Behavioral Health	√	
FB0 – Fire and Emergency Medical Services Department	√	
BN0 – Homeland Security and Emergency Management Agency		√
ES0 – Washington Convention and Sports Authority		√
RL0 – Child and Family Services Agency	√	
JM0 – Department on Disability Services	√	
CF0 – Department of Employment Services		√
AT0 – Office of the Chief Financial Officer	√	
FL0 – Department of Corrections		√
HY0 – Housing Authority Subsidy	√	
KT0 – Department of Public Works	√	
KG0 – Department of Energy and Environment	√	
KA0 – District Department of Transportation	√	
CB0 – Office of the Attorney General for the District of Columbia	√	
EB0 – Office of the Deputy Mayor for Planning and Economic Development	√	
PO0 – Office of Contracting and Procurement	√	
DB0 – Department of Housing and Community Development	√	
EZ0 – Convention Center Transfer		√
GO0 – Special Education Transportation		√

Agency	Submitted	No response
FD0 – Police Officers' and Firefighters' Retirement System	√	
GG0 – University of the District of Columbia Subsidy Account	√	
TO0 – Office of the Chief Technology Officer	√	
JZ0 – Department of Youth Rehabilitation Services	√	
CE0 – District of Columbia Public Library	√	
CR0 – Department of Consumer and Regulatory Affairs	√	
GX0 – Teachers' Retirement System	√	
FO0 – Office of Victim Services and Justice Grants	√	
HA0 – Department of Parks and Recreation	√	
DU0 – Medicaid Reserve		√
BY0 – Department of Aging and Community Living	√	
UC0 – Office of Unified Communications	√	
KV0 – Department of Motor Vehicles	√	
BX0 – Commission on the Arts and Humanities		√
FR0 – Department of Forensic Sciences		√
SB0 – Inaugural Expenses		√
SR0 – Department of Insurance, Securities, and Banking	√	
HI0 – Health Benefit Exchange Authority	√	
BG0 – Employees' Compensation Fund	√	
AB0 – Council of the District of Columbia		√
ZH0 – Settlements and Judgments		√
AA0 – Executive Office of the Mayor		√
KB0 – Green Finance Authority	√	
GW0 – Office of the Deputy Mayor for Education		√
AD0 – Office of the Inspector General	√	
EN0 – Department of Small and Local Business Development	√	
DH0 – Public Service Commission	√	
HP0 – Housing Production Trust Fund Subsidy		√
TC0 – Department of For-Hire Vehicles	√	
FK0 – District of Columbia National Guard	√	
HF0 – Housing Finance Agency	√	
HX0 – Not-for-Profit Hospital Corporation Subsidy	√	
CI0 – Office of Cable Television, Film, Music, and Entertainment		√

Agency	Submitted	No response
FX0 – Office of the Chief Medical Examiner	√	
DL0 – Board of Elections		√
BD0 – Office of Planning	√	
AE0 – Office of the City Administrator		√
BE0 – Department of Human Resources		√
LQ0 – Alcoholic Beverage Regulation Administration		√
DJ0 – Office of the People's Counsel		√
FS0 – Office of Administrative Hearings	√	
NS0 – Office of Neighborhood Safety and Engagement	√	
GB0 – District of Columbia Public Charter School Board		√
CJ0 – Office of Campaign Finance		√
HM0 – Office of Human Rights		√
RJ0 – Captive Insurance Agency	√	
AC0 – Office of the District of Columbia Auditor	√	
BH0 – Unemployment Compensation Fund		√
BZ0 – Office on Latino Affairs	√	
FJ0 – Criminal Justice Coordinating Council	√	
BA0 – Office of the Secretary	√	
RK0 – Office of Risk Management	√	
CQ0 – Office of the Tenant Advocate	√	
UP0 – Workforce Investments Account	√	
AI0 – Office of the Senior Advisor		√
BJ0 – Office of Zoning	√	
AG0 – Board of Ethics and Government Accountability	√	
FH0 – Office of Police Complaints	√	
CH0 – Office of Employee Appeals		√
GE0 – State Board of Education	√	
HG0 – Office of the Deputy Mayor for Health and Human Services		√
RC0 – Office on Returning Citizen Affairs		√
DA0 – Real Property Tax Appeals Commission	√	
JR0 – Office of Disability Rights		√
AF0 – Contract Appeals Board	√	
FQ0 – Office of the Deputy Mayor for Public Safety and Justice	√	

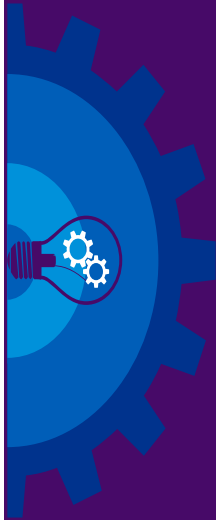
Agency	Submitted	No response
AH0 – Mayor's Office of Legal Counsel	√	
DX0 – Office of Advisory Neighborhood Commissions	√	
AP0 – Office on Asian and Pacific Islander Affairs		√
DR0 – Rental Housing Commission	√	
KO0 – Office of the Deputy Mayor for Operations and Infrastructure		√
CG0 – Public Employee Relations Board		√
GL0 – District of Columbia State Athletics Commission		√
FZ0 – District of Columbia Sentencing Commission		√
FI0 – Corrections Information Council	√	
VA0 – Office of Veterans' Affairs		√
MA0 – Criminal Code Reform Commission	√	
LA0 – District of Columbia Water and Sewer Authority	√	
EA0 – Metropolitan Washington Council of Governments	√	
DQ0 – Commission on Judicial Disabilities and Tenure		√
DV0 – Judicial Nomination Commission		√
AR0 – Statehood Initiatives		√
KC0 – Washington Metropolitan Area Transit Commission		√
AL0 – Uniform Law Commission		√
EM0 – Office of the Deputy Mayor for Greater Economic Opportunity		√
PE0 – Section 103 Judgments-Public Education System		√

Appendix E – OCP's Tableau inventory stock count report excerpt

On Hand							
Category ID	Stock Description	UOM	DLC	Safe Workplace	Strategic	SWP-E	SWP-O
Bags	Bags, Biohazard	BOX (200)		0			
	Bags, Contractor	BOX (50)		0		257	
Batteries	Batteries, AA	BOX (20)		245			
		BOX (24)		0			
		EACH (1)	28,174				
	Batteries, AAA	BOX (24)		441			
Bottle	Bottle, Water(16.9oz)	BOTTLE (1)	480	0		11,448	18,144
	Bottles, Water(16.9oz)	PACK (16.9)	0				
Bottles	Bottles, Bottle Top	EACH (1)	1,486				
	Bottles, Bottle Top (Twist)	EACH (1)	1,273				
	Bottles, Empty(1gal)	BOX (1)	950	0		1,008	
		EACH (1)	1,318				
	Bottles, Empty(4oz)	BOX (1)	6,200	0			
	Bottles, Empty(8oz)	BOX (1)		0			
	Bottles, Empty(12oz)	BOX (1)		0			
	Bottles, Empty(16oz)	EACH (1)	11,586				
	Bottles, Empty(32oz)	EACH (1)		0		0	
	Bottles, Water (16.9oz)	BOTTLE (1)	1,560				
	Bottles, Water(8oz)	BOTTLE (1)	8,192				
		BOTTLE (8)				0	
Cleaner	Cleaner, Hand Soap(1gal)	BOTTLE (1)		105		1,191	
		EACH (1)		1,920		1,252	
	Cleaner, Hand Soap(13oz)	BOTTLE (13)		588		4,356	
	Cleaner, Hand Soap(16oz)	BOTTLE (16)		101		600	
		EACH (16)		144			
	Cleaner, Hand Soap(17oz)	BOTTLE (17)		10			
	Cleaner, Hand Soap(25oz)	BOTTLE (25)		0		522	
	Cleaner, Hand Soap(32oz)	BOTTLE (32)		0		8,350	
Coveralls	COVERALL W/ HOOD A..	BOX (12)	3				
	Coveralls, Coveralls W/ Hood	EACH (1)	16,756				
		PACK (5)	1,825				
	Coveralls, Coveralls W/ H..	BOX (6)	30				

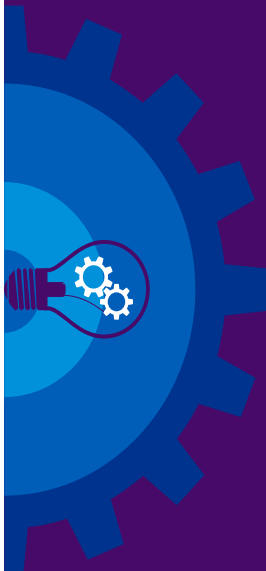
Appendix F –
Agency survey
responses
breakdown
regarding
COVID-19
emergency
procurements

Does the agency have separate documented procedures for COVID-19 emergency procurements?



1. The agency **does not have formally documented nor informally observed procedures** for COVID-19 emergency procurements. 77%
2. The agency **routinely follows informal procedures** for COVID-19 emergency procurements. 3%
3. The agency **routinely follows formally documented procedures** for COVID-19 emergency procurements. 20%

Has the agency developed an internal procedure utilizing OCP systemic data and reporting mechanisms (i.e. BarCloud, QuickBase, WebEOC, Smartsheet) in performing COVID-19 emergency procurements?



1. The agency has **not utilized these mechanisms** for COVID-19 emergency procurements. 59%
2. There has been a formal process established, but it's not followed. The agency **occasionally follows an informal internal procedure** regarding utilizing systemic data and reporting mechanisms provided by OCP for COVID-19 emergency procurements/contracts. 2%
3. There is a formal process, but it's not followed. **The agency routinely executes informal internal procedures** regarding utilizing systemic data and reporting mechanisms provided by OCP for COVID-19 emergency procurements/contracts. 5%
4. The agency has a **formally documented process that is routinely followed** regarding utilizing systemic data and reporting mechanisms 35%

For COVID-19 emergency related procurements, did the agency perform actions to determine whether goods including Protective Personal Equipment (PPE) were purchased at a fair and reasonable price?




- | | |
|--|------------|
| 1. Given the emergency situation, the agency did not perform any procedures to determine that goods including PPE were purchased at a fair and reasonable price. | 54% |
| 2. Given the emergency situation, the agency did not perform any formal procedures to determine that goods were purchased at a fair and reasonable price, but informal procedures have taken place to avoid paying premium prices on goods including PPE. | 26% |
| 3. Despite the emergency situation, the agency developed formal procedures to determine that goods were purchased at a fair and reasonable price, and such procedures set in place to avoid paying premium prices on goods including PPE were routinely followed. | 20% |

For COVID-19 emergency related procurements, did the agency perform actions to determine whether goods including Protective Personal Equipment (PPE) were delivered by the suppliers?




- | | |
|---|------------|
| 1. Given the emergency situation, the agency did not perform any procedures to determine that goods including PPE were delivered by the suppliers. | 41% |
| 2. Given the emergency situation, the agency did not perform any formal procedures to determine that goods including PPE were delivered by the suppliers, but informal procedures have taken place that ensured that purchases were delivered. | 30% |
| 3. Despite the emergency situation, the agency developed formal procedures to determine that goods including PPE were delivered by the suppliers, but such procedures set in place are limited in traceability in some situations such as delivery of materials through a supplier's subcontractors. | 8% |
| 4. Despite the emergency situation, the agency developed formal procedures to determine that goods including PPE were delivered by the suppliers, and procedures set in place are comprehensive in traceability for all situations such as delivery of materials through a supplier's subcontractors. | 21% |

For COVID-19 emergency related procurements, did the agency perform actions to verify if contracted services were performed by the vendors?



1. Due to the nature of the emergency environment and safety concerns, the agency did not perform any procedures to determine services contracted related to COVID-19 procurements were performed by the vendors.	48%
2. Due to the nature of the emergency environment and safety concerns, the agency performed some procedures to determine services contracted related to COVID-19 procurements were performed by the vendors such as receipt of supporting documents including, but not limited to, timesheets for services incurred and some additional procedures took place to verify that services have been performed, but these procedures were not enacted for the entire length of the emergency procurement period.	6%
3. Due to the nature of the emergency environment and safety concerns, the agency performed some procedures to determine services contracted related to COVID-19 procurements were performed by the vendors such as receipt of supporting documents including, but not limited to, timesheets for services incurred but no additional procedures took place to verify that services have been performed for the entire length of the emergency procurement period.	6%
4. Despite the nature of the emergency environment and safety concerns, the agency performed complete procedures to determine services contracted related to COVID-19 procurements were performed by the vendors such as receipt of supporting documents including, but not limited to, timesheets for services incurred and complete additional procedures took place to verify that services have been performed throughout the entire length of the emergency procurement period.	40%

Has your agency reconciled the purchased goods as recorded in the financial system, to the receipt, distribution/usage of such goods as recorded in the inventory system, to the procurement records for all COVID-19 related procurements?



1. Due to the changes from regular to emergency procurement procedures, the agency does not have complete financial system records available that can be reconciled to the inventory system and to all COVID-19 procurement records.	55%
2. Due to the changes from regular to emergency procurement procedures, the agency has reconciled only some of its financial system records to both the inventory system and all COVID-19 related procurement records (some records available defined as 30% or greater variance between procurement records to accounting records).	12%
3. Despite the changes from regular to emergency procurement procedures, the agency has reconciled most of its financial system records to both the inventory system and all COVID-19 related procurement records (most records available defined as 10% or less variance between procurement records to accounting records).	5%
4. Despite the changes from regular to emergency procurement procedures, the agency has reconciled all of its financial system records to both the inventory system and all COVID-19 related procurement records (complete accounting records available defined as 5% or less variance between procurement records to accounting records).	28%



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