



**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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MAJIDA ADNAN
RACHELLE ANEMA
ROBERT G. CAMPBELL

June 18, 2025

TO: Supervisor Kathryn Barger, Chair
Supervisor Hilda L. Solis, Chair Pro Tem
Supervisor Holly J. Mitchell
Supervisor Lindsey P. Horvath
Supervisor Janice Hahn

FROM: Oscar Valdez
Auditor-Controller

SUBJECT: **FISCAL YEAR 2023-24 REPORT ON THE EXECUTED MASTER
AGREEMENT FOR AS-NEEDED CONTRACT STUDIES AND AUDITS**

On June 20, 2017, the Board of Supervisors (Board) approved the Auditor-Controller (A-C) to execute the Master Agreement for As-Needed Contract Studies and Audits (Master Agreement) with prequalified firms and to delegate authority to the A-C to add new prequalified firms during the term of this Master Agreement, which is effective July 1, 2017, through June 30, 2025.

As part of the approval, the Board requested that the A-C submit an annual report summarizing the Master Agreement contracts (work orders) awarded and the amounts expended after each fiscal year. Attached are tables detailing the following:

- Master Agreement work orders executed and associated costs by department for Fiscal Year (FY) 2023-24 (Attachment I)
- Number of work orders executed per firm by department (Attachment II)
- Total cost of the top five work orders executed (Attachment III)

Overall in FY 2023-24, the A-C awarded a total of approximately \$2.39 million for 34 Master Agreement work orders. This is a total cost increase of \$875,547.55 (57.86%) over the prior year. The increase from the FY 2022-23 annual report is the result of the addition of ten work orders (six cyclical work orders and four first time work orders) offset by the deferral of three cyclical work orders to FY 2024-25, one cyclical work order placed on hold per client department, and four work orders that were one-time projects executed under the Master Agreement.

Each Supervisor
June 18, 2025
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If you have any questions please call me, or your staff may contact Christopher Nguyen, Master Agreement Section Head at (213) 974-8318, cnguyen@auditor.lacounty.gov, or via Microsoft Teams.

OV:CY:RGC:RA:LC:CL:CN:ld

Attachments

c: Fesia A. Davenport, Chief Executive Officer
Edward Yen, Executive Officer, Board of Supervisors
Audit Committee

AUDITOR-CONTROLLER
Fiscal Year 2023-24
Executed Work Orders

Attachment I
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Dept - Executed Work Orders (WO)		Contractor	CBE ⁽¹⁾ Certified	SE ⁽²⁾ Certified	LSBE ⁽³⁾ Certified	Maximum Total Cost	
Auditor-Controller							
9-38B	San Fernando Valley Council of Government Joint Powers Authority Financial Compliance Audit for FY 2022-23	Moss, Levy and Hartzheim, LLP	No	No	No	\$	4,592.00
9-37B	Baldwin Hills Regional Conservation Authority Financial Audit for FY 2022-23	BCA Watson Rice LLP	No	No	Yes	\$	9,920.00
9-36B	Watershed Conservation Authority Financial/Compliance Audit for FY 2022-23	Moss, Levy and Hartzheim, LLP	No	No	No	\$	5,105.00
9-35B	North Los Angeles County Transportation Coalition Financial Audits for FY 2022-23	Moss, Levy and Hartzheim, LLP	No	No	No	\$	4,592.00
9-33B	Puente Hills Habitat Preservation Authority Financial/Compliance Audit for FY 2022-23	Moss, Levy and Hartzheim, LLP	No	No	No	\$	5,045.00
9-20C	LA Memorial Coliseum Commission and Association Financial Audits for FY 2022-23	Moss, Levy and Hartzheim, LLP	No	No	No	\$	12,495.00
9-17C	LA County Capital Asset Leasing Corporation Financial Compliance Audit for FY 2022-23	Moss, Levy and Hartzheim, LLP	No	No	No	\$	11,650.00
9-16C	LA Grand Avenue Authority Financial Audit for FY 2022-23	Moss, Levy and Hartzheim, LLP	No	No	No	\$	8,805.00
9-48A	LA Regional Interoperable Communications System (LA-RICS) Financial and Single Audit for FY 2022-23	BCA Watson Rice LLP	No	No	Yes	\$	30,050.00
9-47A	Regional Park and Open Space District Financial Audit for FY 2022-23	BCA Watson Rice LLP	No	No	Yes	\$	15,325.00
9-50A-1	County of Los Angeles American Rescue Plan Act Subrecipient Monitoring Audits	Davis Farr LLP	No	No	No	\$	155,285.00
9-50A-2	County of Los Angeles American Rescue Plan Act Subrecipient Monitoring Audits	BCA Watson Rice LLP	No	No	Yes	\$	150,650.00
9-51A	County Defined Contribution Plans Financial/Compliance Audits for FY 2022-23	Williams, Adley & Company - CA, LLP	No	No	No	\$	123,676.00
9-52A	High Desert Corridor Financial Audits for Fiscal Year 2022-23	BCA Watson Rice LLP	No	No	Yes	\$	12,620.00
					TOTAL	\$	549,810.00
Beaches and Harbors							
9-42A-1	Beaches and Harbors Revenue Agreements Financial/Compliance Audits for Fiscal Year 2022-23	Simpson & Simpson, LLP	Yes	No	Yes	\$	408,800.00
9-42A-2	Beaches and Harbors Revenue Agreements Financial/Compliance Audits for Fiscal Year 2022-23	BCA Watson Rice LLP	No	No	Yes	\$	346,350.00
					TOTAL	\$	755,150.00
Chief Executive Office							
9-41B	Utility User Tax Countywide Expenditures Financial Compliance Audit for FY 2022-23	BCA Watson Rice LLP	No	No	Yes	\$	21,960.00
9-25C	Los Angeles County State Homeland Security Program Monitoring Reports for FY 2022-23	BCA Watson Rice LLP	No	No	Yes	\$	110,325.00

**AUDITOR-CONTROLLER
Fiscal Year 2023-24
Executed Work Orders**

**Attachment I
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Dept - Executed Work Orders (WO)		Contractor	CBE ⁽¹⁾ Certified	SE ⁽²⁾ Certified	LSBE ⁽³⁾ Certified	Maximum Total Cost	
9-14C	Measure H Financial Compliance Audits for FY 2022-23	BCA Watson Rice LLP	No	No	Yes	\$	76,952.00
TOTAL						\$	209,237.00
Children and Family Services							
9-18C	DCFS California Department of Education Child Development Programs Financial/Compliance Audit FY 2022-23	BCA Watson Rice LLP	No	No	Yes	\$	18,024.70
TOTAL						\$	18,024.70
District Attorney							
9-44A	District Attorney's Office State Grants Financial Compliance Audit for Fiscal Years 2022-23 and 2023-24	BCA Watson Rice LLP	No	No	Yes	\$	20,800.00
TOTAL						\$	20,800.00
Health Services							
9-28B	Department of Health Services Asset Valuation Services and Annual Reports Special Study for Fiscal Year 2022-23	Huron Consulting Services LLC	No	No	No	\$	166,010.00
9-46A	DHS Community Health Plan Financial/Compliance Audit for FY 2022-23	Simpson & Simpson, LLP	Yes	No	Yes	\$	10,545.00
TOTAL						\$	176,555.00
Parks & Recreation							
9-30B	Parks & Recreation Mountains Recreation and Conservation Authority Financial/Compliance Audit for FY 2022-23	Moss, Levy and Hartzheim, LLP	No	No	No	\$	3,675.00
9-53A-1	Fiscal Year 2022-23 Parks and Recreation Concessionaire/Lessee Revenue Agreements Financial/Compliance Audit	Davis Farr LLP	No	No	No	\$	52,000.00
9-53A-2	Fiscal Year 2022-23 Parks and Recreation Concessionaire/Lessee Revenue Agreements Financial/Compliance Audit	Simpson & Simpson, LLP	Yes	No	Yes	\$	71,000.00
TOTAL						\$	126,675.00
Probation							
9-49A	Probation Department Trust Controls Audit for Fiscal Years 2021-22 and 2022-23	Davis Farr LLP	No	No	No	\$	33,660.00
TOTAL						\$	33,660.00
Public Health							
9-45A	Department of Public Health State Grants Financial Compliance Audit for Fiscal Year 2022-23	BCA Watson Rice LLP	No	No	Yes	\$	18,400.00
TOTAL						\$	18,400.00
Public Works							
9-15C	Department of Public Works Flood Control District Audit for FY 2022-23	Moss, Levy & Hartzheim, LLP	No	No	No	\$	12,695.00
9-32A	Los Angeles County Safe, Clean Water Program: 2019-22 District Program Financial/Compliance Audit; 2020-23 Municipal Program Financial/Compliance Audit; 2019-23 Regional Program Financial/Compliance Audit for the Franklin D. Roosevelt Park Regional Stormwater Capture Project, East Los Angeles Sustainable Median Stormwater Capture Project, and Ladera Park Stormwater Improvements Project	Davis Farr LLP	No	No	No	\$	140,000.00
TOTAL						\$	152,695.00
Public Social Services							
9-39A-1	Department of Public Social Services Mandated Programs Financial/Compliance Audits for FY 2023-24	BCA Watson Rice LLP	No	No	Yes	\$	85,440.00

AUDITOR-CONTROLLER
Fiscal Year 2023-24
Executed Work Orders

Attachment I
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Dept - Executed Work Orders (WO)		Contractor	CBE ⁽¹⁾ Certified	SE ⁽²⁾ Certified	LSBE ⁽³⁾ Certified	Maximum Total Cost	
9-39A-2	Department of Public Social Services Mandated Programs Financial/Compliance Audits for FY 2023-24	Davis Farr LLP	No	No	No	\$	92,000.00
						TOTAL	\$ 177,440.00
Treasurer & Tax Collector							
9-26C	LA County TTC Quarterly Financial Reviews and Agreed-Upon Procedures for Fiscal Year 2023-24 and Annual Financial Audit for Fiscal Year 2023-24	Macias Gini & O'Connell LLP	No	No	No	\$	125,251.00
9-19C	LA County TTC Annual Redemption Financial/Compliance Audit for FY 2022-23	BCA Watson Rice LLP	No	No	Yes	\$	24,998.60
						TOTAL	\$ 150,249.60
						TOTAL EXECUTED WORK ORDER COSTS FOR FY 2023-24	
							\$ 2,388,696.30

⁽¹⁾ Community Business Enterprise (CBE) includes businesses who are certified as Minority Business Enterprise (MBE), Women Business Enterprise (WBE), Disadvantaged Business Enterprise (DBE), or Disabled Veteran Business Enterprise (DVBE).

⁽²⁾ Social Enterprise (SE)

⁽³⁾ Local Small Business Enterprise (LSBE)

**AUDITOR-CONTROLLER
Fiscal Year 2023-24
Excuted Work Orders**

**Attachment II
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Table 2: Totals by Firm

Firm - Dept	Sum of Maximum Total Cost	Number of WOs
BCA Watson Rice LLP ⁽¹⁾		
Auditor-Controller	\$ 218,565.00	5
Beaches and Harbors	\$ 346,350.00	1
Chief Executive Office	\$ 209,237.00	3
Children and Family Services	\$ 18,024.70	1
District Attorney	\$ 20,800.00	1
Public Health	\$ 18,400.00	1
Public Social Services	\$ 85,440.00	1
Treasurer & Tax Collector	\$ 24,998.60	1
TOTAL	\$ 941,815.30	14
Davis Farr LLP		
Auditor-Controller	\$ 155,285.00	1
Parks & Recreation	\$ 52,000.00	1
Probation	\$ 33,660.00	1
Public Works	\$ 140,000.00	1
Public Social Services	\$ 92,000.00	1
TOTAL	\$ 472,945.00	5
Huron Consulting Services LLC		
Health Services	\$ 166,010.00	1
TOTAL	\$ 166,010.00	1
Macias Gini & O'Connell LLP		
Treasurer & Tax Collector	\$ 125,251.00	1
TOTAL	\$ 125,251.00	1
Moss, Levy & Hartzheim, LLP		
Auditor-Controller	\$ 52,284.00	7
Parks & Recreation	\$ 3,675.00	1
Public Works	\$ 12,695.00	1
TOTAL	\$ 68,654.00	9
Simpson & Simpson, LLP ⁽²⁾		
Beaches and Harbors	\$ 408,800.00	1
Health Services	\$ 10,545.00	1
Parks & Recreation	\$ 71,000.00	1
TOTAL	\$ 490,345.00	3
Williams, Adley & Company - CA, LLP		
Auditor-Controller	\$ 123,676.00	1
TOTAL	\$ 123,676.00	1
TOTAL EXECUTED WORK ORDERS FOR FY 2022-23	\$ 2,388,696.30	34

⁽¹⁾ Local Small Business Enterprise (LSBE) Certified

⁽²⁾ Community Business Enterprise (CBE) Certified and Local Small Business Enterprise (LSBE) Certified

**AUDITOR-CONTROLLER
Fiscal Year 2023-24
Executed Work Orders**

**Attachment III
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Table 3: Top Five Work Orders by Cost

Executed Work Orders (WO)		Firm	Department	Maximum Total Cost	
9-42A-1	Beaches and Harbors Revenue Agreements Financial/Compliance Audits for Fiscal Year 2022-23	Simpson & Simpson, LLP	Beaches and Harbors	\$	408,800.00
9-42A-2	Beaches and Harbors Revenue Agreements Financial/Compliance Audits for Fiscal Year 2022-23	BCA Watson Rice LLP	Beaches and Harbors	\$	346,350.00
9-28B	Department of Health Services Asset Valuation Services and Annual Reports Special Study for Fiscal Year 2022-23	Huron Consulting Services LLC	Health Services	\$	166,010.00
9-50A-1	County of Los Angeles American Rescue Plan Act Subrecipient Monitoring Audits	Davis Farr LLP	Auditor-Controller	\$	155,285.00
9-50A-2	County of Los Angeles American Rescue Plan Act Subrecipient Monitoring Audits	BCA Watson Rice LLP	Auditor-Controller	\$	150,650.00
TOTAL				\$	1,227,095.00