

Audit of Citizens' Commission for Children Contract Monitoring



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Mission

The mission of the Orange County Comptroller's Office is to serve the citizens of Orange County and our customers by providing responsive, ethical, effective, and efficient protection and management of public funds, assets, and documents, as specified in the Florida Constitution and Florida Statutes.

Vision

The vision of the Orange County Comptroller's Office is to be recognized as a highly competent, cohesive team leading the quest for continuing excellence in the effective safeguarding and ethical management of public funds, assets, and documents.



TABLE OF CONTENTS

TRANSMITTAL LETTER.....	1
EXECUTIVE SUMMARY	2
INTRODUCTION.....	3
Background.....	3
Overall Evaluation.....	4
RECOMMENDATIONS FOR IMPROVEMENT.....	5
1. CCC Should Ensure that Monitoring is Timely Performed	5
2. CCC Should Clarify Contract Language.....	6
3. CCC Should Enhance Review Procedures and Related Tools.....	8
SCOPE, OBJECTIVES, AND METHODOLOGY.....	11
Audit Scope.....	11
Audit Objective	11
Audit Methodology	11
ACTION PLAN.....	13
MANAGEMENT'S RESPONSE.....	14



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June 17, 2025

Jerry L. Demings, County Mayor
and
Board of County Commissioners

We have conducted an audit of the Orange County Citizens' Commission for Children's (CCC) contract monitoring process. The audit was limited to contracts executed during fiscal year 2021 by the Citizen Review Panel. The period audited included the entire term of the contracts from July 2021 through September 2024.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Responses to our Recommendations for Improvement were received from the CCC Division Manager and are incorporated herein.

We appreciate the cooperation of CCC personnel throughout the audit process.



Phil Diamond, CPA
County Comptroller

c: Byron W. Brooks, County Administrator
Carla Bell Johnson, Deputy County Administrator
Venerria Thomas, Director, Community and Family Services
Angela Chestang, Division Manager, Citizens' Commission for Children



Why This Audit is Important

The Citizens' Commission for Children (CCC)'s purpose is to improve the quality of life for children and families in Orange County through collaborative initiatives with local agencies and community groups. The CCC solicits proposals from nonprofits for services and is in charge of monitoring compliance for approved contracts. This audit focused on 46 contracts with non-profits that were executed in 2021. The value of these contracts totaled \$39 million.

What We Found

Thirty-eight of the CCC contracts required CCC monitoring. Monitoring was only timely completed for two contracts. Additionally, three CCC contracts required close-out monitoring. Close-out monitoring was not performed for any of the three expired contracts. Timely monitoring is essential to ensure contract compliance and maintain accountability. CCC should develop a risk assessment and monitoring schedule that prioritizes high-risk contracts.

Contract language should be clarified to improve compliance and reduce potential misunderstandings. To reduce confusion and improve compliance, CCC should clarify ambiguous language in the standard contract regarding billing for indirect services and invoices.

Monitoring procedures should be improved to enhance accuracy and efficiency. This includes verifying that monitoring reports include documented deficiencies and corrective actions. In addition, CCC should develop formal data entry procedures, encourage nonprofits to submit accessible invoices and update the contract compliance checklist to include eligibility requirements.

Overall Evaluation

Based on the results of our testing, the CCC had adequate monitoring procedures in place to ensure that nonprofits receiving funds complied with applicable contract terms. We have identified areas for improvement, which are noted in the report.



INTRODUCTION

Background

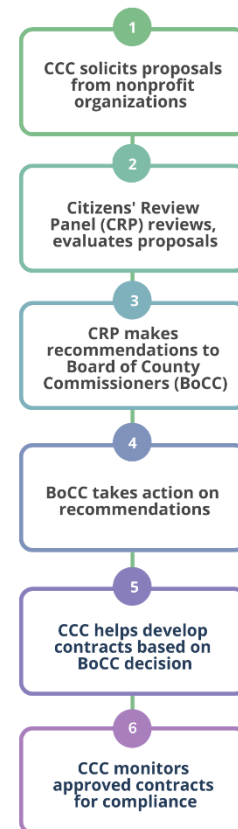
The Citizens' Commission for Children (CCC) is a division within the Community and Family Services Department. CCC is dedicated to improving the well-being of children and families in the community. It works to support and enhance the health, safety, and development of children through various initiatives and programs. CCC focuses on addressing the needs of children and families by providing funding, resources, and services. The division collaborates with local agencies, organizations, and the community to ensure that children have access to essential services, including education, healthcare, and mental health support. Its goal is to advocate for and implement effective strategies that improve the quality of life for children in Orange County, helping to create stronger families and a better future for the next generation.

Citizens' Review Panel

CCC solicits proposals from local nonprofits in Orange County. The funding for those services is allocated through the Citizens' Review Panel for Human Services Advisory Board (CRP). The CRP is composed of residents, community leaders, and stakeholders who volunteer their time to assess various CCC-funded programs and initiatives.

CRP's primary objective is to ensure that resources allocated to children and families are utilized effectively and in alignment with community needs. The panel reviews proposals, provides recommendations, and ensures that contracted services will deliver positive outcomes for children and families. By engaging with the community and gathering diverse perspectives, the panel helps ensure transparency, accountability, and continuous improvement in the delivery of services that support the health, safety, and well-being of children and families in Orange County.

CCC Contract Process





INTRODUCTION

Contract Monitoring

CCC is responsible for overseeing and managing the CRP process. After the Board of County Commissioners approves the CRP's recommendations, CCC develops contracts with each of the approved non-profits and subsequently, monitors and evaluates each contract for compliance with its terms.

Each contract specifies start and end dates, payment terms, scope of services, funding limits, and various reporting requirements. Forty-six CRP contracts were executed in 2021. The total amount awarded through these contracts for the three-year funding period ending December 2024 was approximately \$39 million.

Overall Evaluation

Based on the results of our testing, the CCC had adequate monitoring procedures in place to ensure that nonprofits receiving funds through the CRP complied with their contract terms. We have identified areas for improvement, which are noted in the following section.



1. CCC Should Ensure that Monitoring is Timely Performed

According to the CRP Monitoring and Evaluation internal operating procedures, programmatic monitoring should occur after the first year of funding, with close-out monitoring conducted at the contract term's end. Programmatic monitoring ensures that services align with contract terms and reported data. It includes reviews of personnel, client records, program activities, and service delivery.

We reviewed the 38 contracts that required monitoring and found that only two received timely monitoring. The remaining 36 contracts were monitored 7 to 14 months late. Additionally, no close-out monitoring was performed for three expired contracts. One of these three had not been monitored at all in almost two years.

Management indicated that delays in monitoring fiscal year 2021 contracts were due to the lingering effects of COVID-19, staffing shortages, and competing priorities. However, timely monitoring is essential, as evidenced by the issues identified during the monitoring process.

We examined the final CCC reports for 15 of the 36 late-monitored contracts. CCC reported deficiencies for 10 of the 15 contracts. Examples of these deficiencies include:

- One review was prompted seven months after the nonprofit reported that all annual funds had been exhausted, with six months remaining in the year. The monitoring revealed discrepancies related to the number of program participants and the number of units of service reported for both years.
- Services billed were outside the contracted scope, including indirect service hours.
- Inadequate support to validate the services provided.
- Incorrect reporting of service units (e.g., billing per service instead of per person as specified in the contract).
- Insufficient evidence to confirm that clients met performance measures or were approved for services as required.
- Clients served did not meet eligibility requirements.
- Fees collected were not reported as required.

Monitoring is essential to ensuring that services meet quality standards, deliver intended outcomes, and use resources efficiently as outlined in the service contracts. It helps identify problems early and allows for corrective actions. In short, timely monitoring is critical to maintaining accountability and transparency.

Given the importance of monitoring, CCC should implement a risk-based model to prioritize reviews of the highest-risk contracts. This model should focus on new nonprofits and those with significant deficiencies in prior reviews to ensure timely and effective monitoring.

Recommendation No. 1

To improve the timeliness and effectiveness of programmatic monitoring, CCC should implement a risk-based approach to prioritize contract reviews. This approach should focus on high-risk contracts, such as those with new nonprofits or those with significant deficiencies identified in previous reviews. Additionally, CCC should develop and enforce a schedule to ensure all contracts are monitored on time, including both programmatic and close-out monitoring. This will help ensure compliance with contract terms, improve service quality, and enhance accountability in the use of resources.

Management's Response:

Concur. See [Management's Response](#)

2. CCC Should Clarify Contract Language

CCC prepares contracts with approved nonprofits that outline the scope of services, funding limits, and reporting requirements. However, we identified multiple instances where contract terms should be clarified or revised to improve compliance and reduce potential misunderstandings.



Indirect Services

Several contracts included programs with indirect service hours billed (e.g., case note entry, administrative tasks). However, the standard contract did not specify whether indirect service hours could be billed, nor did it provide clear terms for



billing these hours. This ambiguity is particularly significant for programs billed by the hour.

In one case, a CCC programmatic monitoring revealed that a nonprofit billed a fixed number of hours, regardless of whether clients received the services. Additionally, the nonprofit was automatically billing for indirect service hours (i.e. overhead) whenever it provided direct service hours. For every hour of service, the nonprofit billed an extra .33 hours to account for the overhead. Therefore, it charged 1.33 hours for every hour of service provided.

While the standard contract for fiscal year 2024 was updated to clarify which activities should not be included in direct service hours, it still lacks specific guidance or limits on billing indirect services. Unclear contract language on indirect services can lead to confusion and disputes about billing practices.

Invoice Method

For one contract, CCC allowed a nonprofit to bill for its services inconsistently with its contract terms. Specifically, the contract:

- Capped administrative and direct support fees at 14% of the total contract amount, with the administrative portion limited to 5%. However, the invoices only included a single line item labeled "Admin," making it impossible for CCC to verify if fees were billed correctly.
- Provided a rate schedule detailing acceptable charges for services. However, the rates invoiced by the nonprofit were not consistent with the agreed-upon schedule.

When contract terms are not followed, formal amendments should be executed. This ensures that both parties clearly understand and agree to the revised terms, preventing future disputes.

By addressing each of these issues, CCC can improve the clarity of its contracts, enhance compliance, and reduce the risk of billing errors and disputes.

Recommendation No. 2

To improve compliance and reduce misinterpretation of contract terms, CCC should:

- A) Revise the standard contract to explicitly define whether indirect service hours can be billed, and if so, establish clear guidelines and limits on how they should be billed;
- B) Ensure that all invoices conform to the terms specified in the contract; and,
- C) When contract terms need to be adjusted, ensure written amendments are executed and clearly documented.

Management's Response:

Concur. See [Management's Response](#)

3. CCC Should Enhance Review Procedures and Related Tools

CCC has established processes for programmatic monitoring and desk reviews of invoices and program reports. However, several areas could be improved to enhance accuracy and efficiency.



Monitoring Reports

We identified discrepancies between the issues reported in the supporting documentation and those presented in the CCC report provided to the nonprofit. In one case, the CCC report did not include all deficiencies or corrective actions, despite these being communicated separately via email. For proper follow-up, these items should have been included in the CCC report. Similar inconsistencies were noted in other instances where the supporting documentation did not align with the CCC report.

Accurate and comprehensive monitoring reports are critical for assessing program effectiveness and ensuring that corrective actions are implemented.

**Compliance Checklist**

The compliance checklist used during monitoring does not currently include a question to verify whether clients meet all program eligibility requirements. While the checklist asks if clients reside in the targeted geographical area, it does not assess other critical eligibility criteria such as residency, gender, age, or income level. Although some contract managers are considering eligibility during their assessments, including it directly on the checklist would ensure that it is consistently evaluated for all programs.

Ensuring that eligibility requirements are met is crucial for directing resources to those who truly need them and for preventing fraud and abuse.

Desk Reviews

We identified instances where invoice discrepancies went undetected during CCC's desk reviews:

- One invoice showed excessive daily hours billed for some clients (exceeding 8 hours), which was not flagged during the desk review. After the nonprofit exceeded the contracted units and requested additional funding, programmatic monitoring was conducted, revealing discrepancies related to the number of program participants and units of service reported in both years of the contract.
- In another case, the number of units invoiced did not align with the supporting documentation, resulting in the nonprofit being underpaid.

Many nonprofits submit invoices in PDF format, which requires CCC staff to manually recalculate totals. To improve accuracy and efficiency, nonprofits should submit invoices in a more accessible format, such as Excel, which would make it easier for CCC to detect irregularities.

Detecting errors early is essential to prevent fund mismanagement, reduce administrative burdens, and avoid service delivery disruptions.

Data Entry

Although CCC has implemented new software to track contract execution and monitoring, there are no formal procedures for data entry. Our review found that



data related to program outcomes and the number of units provided were sometimes inaccurate or inconsistently reported.

Accurate data entry is critical for evaluating program effectiveness and making informed funding decisions.

By implementing these recommendations, CCC will improve the reliability of its monitoring processes, enhance compliance, and support more effective management of resources and services.

Recommendation No. 3

To improve accuracy, compliance, and efficiency in monitoring and review processes, CCC should:

- A) Ensure that all issues identified during monitoring are fully documented in the final report, including any deficiencies and corrective actions;
- B) Update the contract compliance checklist to include questions that specifically verify whether clients meet all eligibility requirements (e.g., residency, gender, age, income level);
- C) Implement more effective procedures for desk reviews to detect discrepancies, such as excessive hours billed or discrepancies in the invoiced units;
- D) Encourage nonprofits to submit invoices in more user-friendly formats (e.g., Excel) to facilitate more efficient and accurate reviews; and,
- E) Develop and implement formal procedures for consistent and accurate data entry in the newly implemented software.

Management's Response:

Concur. See [Management's Response](#).



Audit Scope

The audit was limited to CCC's monitoring of contracts executed during fiscal year 2021 through the CRP. The period audited included the entire term of these contracts from July 2021 through September 2024.

Audit Objective

The audit objective was to determine whether the CCC had adequate monitoring procedures in place to ensure that nonprofits receiving funds through the CRP complied with contract terms.

Audit Methodology

To achieve the audit objective, we conducted the following procedures¹:

- Met with CCC personnel to understand the review and monitoring processes for CRP contracts.
- Observed on-site programmatic monitoring for two contracted nonprofits.
- Verified whether programmatic monitoring was completed within the required timeframe for all contracts.
- For a judgmental sample of eight contracts, we compared final monitoring reports to supporting documentation.
- For a judgmental sample of three out of nine expired contracts, we verified whether close-out monitoring was performed.
- Selected invoices from seven of 19 active, monthly reimbursed contracts and tested for:
 - Support and accuracy of invoiced units
 - Agreement with contract terms for services, unit measures, and rates
 - Mathematical accuracy and data entry
- Selected a sample of 10 of 38 active contracts, with a focus on quarterly paid contracts, and tested program unit reports for:

¹ As the samples used were judgmental, results were not extrapolated to the entire population.



- Timeliness, accuracy, and completeness of submitted reports
 - Support for the reported units and compliance with contract terms
 - Accuracy of data input
- Selected one bi-annual performance measure report from each of the 10 active contracts and tested for:
 - Timeliness, accuracy, and completeness of reports
 - Relevance of performance measures to contracted services
 - Whether year-end performance measures were met or appropriately explained
 - Accuracy of data input



ACTION PLAN

ACTION PLAN

NO.	RECOMMENDATIONS	MANAGEMENT'S RESPONSE		
		CONCUR	PARTIALLY CONCUR	DO NOT CONCUR
1.	To improve the timeliness and effectiveness of programmatic monitoring, CCC should implement a risk-based approach to prioritize contract reviews. This approach should focus on high-risk contracts, such as those with new nonprofits or those with significant deficiencies identified in previous reviews. Additionally, CCC should develop and enforce a schedule to ensure all contracts are monitored on time, including both programmatic and close-out monitoring. This will help ensure compliance with contract terms, improve service quality, and enhance accountability in the use of resources.	✓		
2.	To improve compliance and reduce misinterpretation of contract terms, CCC should:			
A)	Revise the standard contract to explicitly define whether indirect service hours can be billed, and if so, establish clear guidelines and limits on how they should be billed;	✓		
B)	Ensure that all invoices conform to the terms specified in the contract; and,	✓		
C)	When contract terms need to be adjusted, ensure written amendments are executed and clearly documented.	✓		
3.	To improve accuracy, compliance, and efficiency in monitoring and review processes, CCC should:			
A)	Ensure that all issues identified during monitoring are fully documented in the final report, including any deficiencies and corrective actions;	✓		
B)	Update the contract compliance checklist to include questions that specifically verify whether clients meet all eligibility requirements (e.g., residency, gender, age, income level);	✓		
C)	Implement more effective procedures for desk reviews to detect discrepancies, such as excessive hours billed or discrepancies in the invoiced units;	✓		
D)	Encourage nonprofits to submit invoices in more user-friendly formats (e.g., Excel) to facilitate more efficient and accurate reviews; and,	✓		
E)	Develop and implement formal procedures for consistent and accurate data entry in the newly implemented software.	✓		



Interoffice Memorandum

TO: Wendy Kittleson, Assistant Comptroller, Orange County Comptroller

THROUGH: Venerria Thomas, Department Director, Community and Family Services *Venerria Thomas*

FROM: Angela A. Chestang, Division Manager
Citizens' Commission for Children Division *Angela Chestang*

DATE: May 8, 2025

SUBJECT: Audit of Citizens' Commission for Children's Contract Monitoring

The Orange County Citizens' Commission for Children (CCC) extends our sincere appreciation to the audit team for its thorough review and thoughtful recommendations regarding our contract monitoring and oversight processes. We remain steadfast in our commitment to continuous improvement, transparency, and accountability in our mission to serve the children and families of Orange County.

We are pleased to report that all recommendations outlined in the audit were implemented during the audit process. As a result, CCC has proactively strengthened its monitoring protocols, clarified contract language, and enhanced internal review tools and procedures. These improvements have been integrated into our Standard Operating Procedures and staff training initiatives to ensure consistent application across all levels. Our detailed responses to each recommendation are provided below. CCC agrees that clear, well-defined contract language is essential to minimizing ambiguity and ensuring compliance. These updates have been incorporated into training for both staff and nonprofit partners to support a uniform understanding and effective implementation.

Recommendation No. 1:

To improve the timeliness and effectiveness of programmatic monitoring, CCC should implement a risk-based approach to prioritize contract reviews. This approach should focus on high-risk contracts, such as those with new nonprofits or those with significant deficiencies identified in previous reviews. Additionally, CCC should develop and enforce a schedule to ensure all contracts are monitored on time, including both programmatic and close-out monitoring. This will help ensure compliance with contract terms, improve service quality, and enhance accountability in the use of resources.

Response: Concur

CCC recognizes that timely and consistent monitoring is crucial for maximizing program impact and ensuring contract compliance. The delays in programmatic and close-out monitoring for certain Fiscal Year 2021 contracts were primarily due to the need to pivot service delivery, as a result of staffing shortages, increased workloads, and operational



W.Kittleson Audit of Citizens' Commission for Children's Contract Monitoring – May 8, 2025
Page 2

disruptions resulting from the COVID-19 pandemic and the broader impacts of the Great Resignation.

Despite these challenges, CCC continued to conduct oversight through regular desk reviews, invoice evaluations, and other indirect monitoring strategies. We are encouraged that the audit recognized our staff's consistent ability to identify deficiencies, even when formal monitoring was delayed.

In response to the audit's recommendations, CCC implemented a risk-based monitoring framework, now integrated into our updated Standard Operating Procedures. This framework prioritizes contracts that pose higher risks—such as those involving new providers or prior compliance issues—for focused and timely oversight, thereby enhancing operational resilience. In the event of future emergencies, staffing shortages, or other operational disruptions, CCC will rely on this risk-based approach to ensure continued oversight of the most critical contracts. In addition, a formal monitoring schedule is now embedded in the Standard Operating Procedures to ensure that both programmatic and close-out monitoring is completed on time for all contracts.

As of this writing, all Fiscal Year 2021 contracts have undergone the required monitoring reviews.

Recommendation 2: To improve compliance and reduce misinterpretation of contract terms, CCC should:

- A) Revise the standard contract to explicitly define whether indirect service hours can be billed, and if so, establish clear guidelines and limits on how they should be billed.**

Response: Concur

This recommendation pertains specifically to CCC's programmatic monitoring, which identified an instance where a nonprofit billed a fixed number of hours regardless of whether clients actually received the services. This issue particularly applies to case management and counseling contracts. In response, CCC has revised the Fiscal Year 2025 standard contract to clearly define allowable direct service activities and to establish specific billing practices for indirect service hours. These revisions have been implemented across all relevant agreements. Providing agency training on billing practices and contract requirements has been a longstanding and routine component of CCC's contract oversight efforts and will continue to ensure consistent understanding and application among all contracted providers.

- B) Ensure that all invoices conform to the terms specified in the contract; and,**

Response: Concur



W.Kittleson Audit of Citizens' Commission for Children's Contract Monitoring -- May 8, 2025
Page 3

This recommendation is regarding billing practices for administrative and direct support fees for a unique contractual agreement and does not reflect a broader pattern. The referenced contract permitted a combined total of up to 14% for administrative and direct support fees, and this threshold was not exceeded. The associated contract has since been amended to incorporate more detailed provisions to ensure accurate itemization and alignment with contractual terms. Invoices are now supported by documentation that demonstrates clear delineation between administrative and direct support fees. No additional revisions were necessary for other contracts.

C) When contract terms need to be adjusted, ensure written amendments are executed and clearly documented.

Response: Concur

The requirement to execute written amendments when contract terms change is included in CCC's standard boilerplate language. More specific to the source of the recommendation, language has been added to the contract boilerplate template that "rate schedules are subject to change periodically, as determined by the State of Florida Division of Early Learning". No additional revisions were necessary for other contracts. Refresher training has been provided to staff to reinforce this contract and ensure consistency in its application.

Recommendation 3. To improve accuracy, compliance, and efficiency in monitoring and review processes, CCC should:

A) Ensure that all issues identified during monitoring are fully documented in the final report, including any deficiencies and corrective actions.

Response: Concur

The audit noted that some deficiencies had been communicated informally via email. To address this, staff have received training on the use of standardized monitoring report templates. This ensures that all identified observations, deficiencies, and corresponding corrective actions are comprehensively documented in the final reports.

B) Update the contract compliance checklist to include questions that specifically verify whether clients meet all eligibility requirements (e.g., residency, gender, age, income level).

Response: Concur

Agencies regularly submit client ZIP code data to verify Orange County residency, and this information is included in the monitoring tool as part of the client file review. While residency has been assessed through ZIP codes in the standard monitoring template, and some contract managers have considered other eligibility factors during their assessments, the contract compliance checklist has now been updated to explicitly



W. Kittleson Audit of Citizens' Commission for Children's Contract Monitoring -- May 8, 2025
Page 4

include verification of all applicable client eligibility criteria, including residency, age, gender, and income. This revision will promote uniformity and accountability in the evaluation process.

C) Implement more effective procedures for desk reviews to detect discrepancies, such as excessive hours billed or discrepancies in the invoiced units.

Response: Concur

During the course of the audit, the CCC updated the Division's Standard Operating Procedures to enhance staff's ability to promptly identify billing discrepancies and irregularities, including red flags or other indicators of concern. Additionally, the CCC continues to provide ongoing staff training and refresher sessions on invoice review procedures.

D) Encourage nonprofits to submit invoices in more user-friendly formats (e.g., Excel) to facilitate more efficient and accurate reviews.

Response: Concur

The Division concurs with the observation that Excel is a more user-friendly and efficient format for verifying invoice totals. CCC requests that funded agencies submit invoices in Excel format and provides sample templates along with guidance during regularly scheduled trainings. These trainings include an overview of the invoice templates and instructions for proper use. While some smaller agencies may have limited familiarity with Excel, CCC has provided staff with training on document conversion to transition documents to the preferred format.

E) Develop and implement formal procedures for consistent and accurate data entry in the newly implemented software.

Response: Concur

CCC appreciates the audit's focus on improving internal controls. In response, we have developed and incorporated formal data entry protocols for our contract management system, to ensure accurate and consistent reporting, into our Standard Operating Procedures. Training has been provided to CCC staff, and refresher sessions have been incorporated into ongoing training efforts.

CCC is proud to confirm that all audit recommendations have been fully addressed. These efforts have strengthened our oversight practices, improved service accountability, and enhanced our capacity to fulfill our mission of serving children and families in Orange County with integrity and effectiveness.



W. Kittleson Audit of Citizens' Commission for Children's Contract Monitoring – May 8, 2025
Page 5

We thank the audit team for its professionalism and collaboration. The feedback provided has helped us advance our goals and will continue to guide our efforts moving forward. Should you have any questions or require further information, please contact me directly at 407-836-6541.

c: Byron W. Brooks, AICP, County Administrator
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Venerria Thomas, Director, Community and Family Services
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