

WESTON WAMP
COUNTY MAYOR



JENNETH RANDALL, CPA, CGFM, CCFO
COUNTY AUDITOR

BOARD OF COMMISSIONERS
D.C. (CHIP) BAKER
GREG BECK
MIKE CHAUNCEY
JEFF EVERSOLE
JOE GRAHAM
LEE HELTON
STEVE HIGHLANDER
WARREN MACKEY
DAVID SHARPE
GENE-O SHIPLEY
KEN SMITH

CHRIS MCCOLLOUGH, CPA, CCFO
ASSISTANT COUNTY AUDITOR

AUDIT STAFF
AUSTIN DURALL, CFE, CGFM, CCFO
PHILLIP EDWARDS, CPA, CCFO
JAMESSETTA GRAY, CCFO
TRACY HOLL
ROGER KINCER, CCFO
MARICELA MADERA
JOHNETTA TRUSS, CCFO

HAMILTON COUNTY, TENNESSEE

OFFICE OF INTERNAL AUDIT

To: County Mayor Weston Wamp
Chairman Chip Baker
Hamilton County Board of Commissioners

From: Jenneth Randall *Jenneth*

Date: January 19, 2023

Subject: Review of Professional Services – *Hamilton County Health Department*

On August 4, 1993, Resolution No. 893-13 adopted a list of professional, technical and consultant services to be obtained based upon competency, integrity and skill. Hamilton County Procurement Rules, Section 3.3.10 “Designated Professional Services” state that “these contracts, regardless of the price, are not required to be awarded on the basis of a competitive sealed bid or competitive sealed proposal...” Although these services do not require a bid, procurement rule thresholds must still be followed.

Hamilton County Procurement Rules, Section 3.20, state “all awards from authorized purchasing methods of \$25,000 or greater will be presented by Resolution to the Board of Commissioners...” Procurement Rules, Section 2.4.2, state “all contracts and/or contract renewals in excess of \$25,000 or more shall only be executed by the County Mayor.”

During our recent audit work on professional services expenditures, we expanded our tests of all departments to determine whether any professional expenditures greater than the \$25,000 annual threshold failed to be approved by resolution.

We identified one vendor for professional services within the Hamilton County Health Department who exceeded the purchasing threshold of \$25,000 (see **Appendix I**), which had not been approved by resolution nor the contract executed by the County Mayor. As of this date, no other county government departments were found to be in violation of purchasing threshold requirements for professional services.

AUDITOR'S CONCLUSION:

In compliance with Hamilton County Procurement Rules, the Hamilton County Health Department has properly submitted a resolution for approval to the Board of Commissioners along with the affiliated contract for execution by the County Mayor for services on behalf of Yogini H. Patel.

We want to thank the Hamilton County Health Department and the Hamilton County Procurement Department for their cooperation and assistance. If you have any questions, please call me at 209-6210.

cc: Sabrina Novak, Health Department Administrator
Claire McVay, Chief of Staff
Lee Brouner, Finance Administrator
Vonda Patrick, Assistant Finance Administrator
Jerald Carpenter, Director of Procurement & Fleet Management
Patricia Mitchell, Legislative Administrator

Hamilton County, Tennessee
Professional Medical Services - Hamilton County Health Department
FY's 2020 - 2022 and 6 months FY2023

| Professional Services vendors: | Purpose: | FY 2020 | FY 2021 | FY 2022 | YTD FY 2023 (July-Dec) |
|---------------------------------------|--------------------------|------------------|------------------|-------------------|-----------------------------------|
| Yogini H. Patel, M.D. | Federal Homeless Project | \$ 41,988 | \$ 32,537 | \$ 38,812 | \$ 18,825 |
| Associated Pathologists, LLC | COVID Lab Testing | - | - | 100,705 | - |
| Totals | | \$ 41,988 | \$ 32,537 | \$ 139,517 | \$ 18,825 |