Dana Point Harbor Public-Private Partnership Lease Agreement Compliance Audit Final Report

For the Period July 1, 2023 through June 30, 2024

TABLE OF CONTENTS

COVER LETTER

December 19, 2024

Michelle Aguirre
Acting County Executive Officer (CEO)
County of Orange
400 W. Civic Center Drive, 5th Floor
Santa Ana, CA 92701

Dear Ms. Aguirre:

MGT Impact Solutions, LLC (MGT) is pleased to submit our audit report of the Dana Point Harbor Partners and Dana Point Harbor Partners Drystack lease agreements compliance audit. The audit objectives were to determine if:

1. The lessees' records adequately support the monthly gross receipts and rental payments reported to the County.
2. The lessees comply with other financial-related lease provisions, such as accounting methods, payments, and annual financial statement requirements.

MGT conducted this audit in accordance with Government Auditing Standards issued by the Comptroller General of the United States. 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 the evidence obtained provides a reasonable basis for our findings and conclusions based on the audit objectives.

This report provides the County with an independent and objective analysis that presents information concerning the activities reviewed. Although MGT exercised due professional care in performing this audit, this should not be construed to mean that unreported noncompliance or irregularities do not exist. Audit procedures alone, even when carried out with professional care, do not guarantee that fraud or abuse will be detected. MGT appreciates the cooperation and professional courtesies extended to the team.

MGT Impact Solutions, LLC

MGT Impact Solutions, LL
Tampa, Florida

c: Donald P. Wagner, Chairman, Board of Supervisors
Dough Chaffee, Vice Chairman, Board of Supervisors
Vicente Sarmiento, Board of Supervisors
Katrina Foley, Board of Supervisors
Dylan Wright, OC Community Resources Director
Thomas Mat Miller, CEO/Real Estate Chief Real Estate Officer

Zoila Verdaguer, CEO/Real Estate Dana Point Harbor Project Manager
Christian Gagne, CEO/Real Estate Dana Point Harbor Oversight Compliance Manager
Aggie Alonso, Director of Internal Audit
Jose A. Olivo, Deputy Director of Internal Audit
Michael Dean, Assistant Deputy Director of Internal Audit

REPORT HIGHLIGHTS

Key Observations

- The Dana Point Harbor Partners and Dana Point Harbor Partners Drystack met the following financial-related provisions established in the Master Lease Agreements:
    - Provided the County with a set of audited and certified financial statements within 90 days after the end of the accounting year.
    - The audited financial statements for the fiscal year January 1, 2023 through December 31, 2023, contained a certification of an unqualified opinion.
    - The Dana Point Harbor Partners, LLC, used the 2023 calendar year as its accounting year.
    - The notes to the financial statements did not contain information identifying potential risks to the County (e.g., going concern).
    - Delivered and maintained a security deposit with the County of $300,000 for Dana Point Harbor Partners and $50,000 for Dana Point Harbor Partners Drystack.
- The monthly gross receipts statements submitted to the County comply with the master lease agreements, including:
    - Placing gross receipts into the correct rent categories.
    - Formatting the gross receipts statement in an acceptable way to the County.
    - Computations are mathematically correct, and formulas and methodology comply with the lease agreement.

Finding

- The audit identified the underreporting of gross receipts and percentage rent by Dana Point Harbor Partners Drystack. Specifically, April 2024 gross receipts were understated by at least $10,652.78, resulting in an underpayment of percentage rent possibly as high as $2,131. Additionally, for July 2023 and June 2024, MGT noted unreconciled differences between the gross receipts reported and cash account general ledgers of $8,834 for the Marina Inn (Hotel) and $38,135 for the Marina. These issues stem from the fact that the annual audited statement of gross receipts is prepared using the accrual basis of accounting when the lease requires it to be prepared using the cash basis of accounting as defined in the lease terms. **Significant Control Weakness**

RECOMMENDATIONS

1. Require DPHP to submit both monthly Statements of Gross Receipts and certified annual Statements of Gross Receipts using the cash-basis of accounting, as defined in and required by the lease.
2. Require each partner to retroactively perform and submit reconciliations of their reported gross receipts with their general ledger accounts to the County to ensure the correct rent was paid.
3. Work with their partners to address rent underpayments and overpayments identified during the retroactive reconciliations, including recovering the $2,131 in understated rent noted in this review.

CHAPTER 1: EXECUTIVE SUMMARY

Background

Dana Point Harbor Partners (DPHP) is a consortium of three real estate development companies responsible for the revitalization and management of Dana Point Harbor under a public-private partnership (P3) with the County of Orange. The three companies in this collaboration are Bellwether Financial Group, Burnham-Ward Properties, and R.D. Olson Development. Each focuses on different aspects: Bellwether is handling the marina redevelopment, Burnham-Ward is revitalizing the commercial spaces, and R.D. Olson is leading the construction of new hotels.

This major project began in 2018 under a 66-year lease, with plans to modernize the harbor's facilities while keeping historical and environmental factors in mind. The marina, which dates back to the 1970s, is being updated with a more durable and environmentally friendly state-of-the-art, non-ferrous dock system. The commercial area will include expanded retail and dining options, and the hotels will also be modernized.

The P3 model allows private investment to fund these developments with no taxpayer dollars involved. The County retains ownership while DPHP handles the construction and ongoing management, with revenues shared between the parties. This approach aims to turn Dana Point Harbor into a world-class destination while preserving its local charm and historical significance.

- Commercial Core Operations – The commercial core operations include the retail, restaurants, offices, other landside buildings, and all parkscape areas. BWP is responsible for developing, overseeing, and operating the commercial core activities.

- Marina Operations – The marina operations include the boat slips and boater parking. Bellwether is responsible for the marina's development, oversight, and day-to-day operation. Bellwether has appointed BellPort Group, Inc. ("BellPort") as its initial designated manager.

- Hotel Operations – The hotel operations are related to the Marinna Inn hotel. RD Olson is responsible for developing, overseeing, and operating the hotel and hospitality activities. RD Olson has appointed Olsen Real Group, Inc. ("ORG") as its initial designated manager. The Company has engaged a third-party property manager, Twenty4seven Hotels Corporation ("Third-party Property Manager"), to run the hotel operations.

Each partner within DPHP bears significant responsibility for the operations and accurate accounting of its respective activities. This includes accurately reporting gross receipts to the County and ensuring the correct monthly rent payments are made. The accountability extends to maintaining precise records of transactions, which must align with the stipulated lease terms under the Master Lease Agreement. Table 1 below provides an overview of each partner's responsibility and their annual and monthly minimum rent for the fiscal year 2023-2024.

Table 1 – Partner's Responsibility, Annual Minimum Rent, and Monthly Minimum Rent

Entity	Responsibility	Annual Minimum FY23-24	Monthly Minimum Rent FY23-24
Bellwether Financial Group	Overseeing marina operations, ensuring revenue from boat slips and services is accurately reported.	$1,437,500	$119,791,67
Burnham-Ward Properties*	Accountable for commercial core operations, ensuring retail and dining revenues are correctly documented.	$287,500	$23,958.33
R.D. Olson Development	Responsible for the hotel's financial records, ensuring hospitality-related income is transparent and accurately reported	$143,750	$11,979.17

Source: Created by MGT
*-Annual minimum rent is being abated due to construction as of March 1, 202.

Additionally, Dana Point Harbor Partners Drystack is a component of the broader Dana Point Harbor revitalization project managed by the Dana Point Harbor Partners. As part of this public-private partnership, the Drystack facility is integral to the marina's operations, offering storage solutions for boats and yachts. This facility enhances the harbor's capacity to accommodate more vessels, providing secure, durable, and environmentally friendly storage options. Bellwether Financial Group oversees the Drystack operations. The annual minimum rent and monthly minimum rent for Dana Point Harbor Partners Drystack from July 1, 2023 through June 30, 2024, were $46,000 and $3,833.33, respectively.

Audit Scope

The audit scope encompassed assessing the lessees' compliance with the Dana Point Master Ground Leases and the lease administration efficiency for the year ending June 30, 2024.

Audit Objectives

Our overall audit objectives for the operating units, program, activities, and functions within the scope of the audit were:

1. To determine if the lessees' records adequately support the monthly gross receipts and rental payments reported to the County.
2. To determine if the lessees comply with other financial-related lease provisions, such as accounting methods, payments, and annual financial statement requirements.

Audit Methodology

Our audit included the selection and examination of transactions and records occurring from July 2023 through June 2024. Unless otherwise indicated in this report, these transactions and records were not selected with the intent of statistically projecting the results. However, MGT has presented for perspective, where practicable, information concerning relevant population value or size and quantifications relative to the items selected for examination.

An audit, by its nature, does not include a review of all records and actions of County management, staff, and vendors. Consequently, it cannot be relied upon to identify all instances of noncompliance, fraud, abuse, or inefficiency.

This audit was designed to identify, for those areas included within the scope of the audit, weaknesses in management's internal controls significant to MGT's audit objectives; instances of noncompliance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines; and instances of inefficient or ineffective operational policies, procedures, or practices. The focus of this audit was to identify problems so that they may be corrected in such a way as to improve government accountability and efficiency and the stewardship of management. Professional judgment has been used to determine the significance and audit risk and select the particular transactions, legal compliance matters, records, and controls considered.

As described in more detail below, for those programs, activities, and functions included within the scope of MGT's audit, MGT's audit work included but was not limited to, communicating to management and those charged with governance the scope, objectives, timing, overall methodology, and reporting of MGT's audit; obtaining an understanding of the program, activity, or function; identifying and evaluating internal controls significant to MGT's audit objectives; exercising professional judgment in considering significance and audit risk in the design and execution of the research, interviews, tests, analyses, and other procedures included in the audit methodology; obtaining reasonable assurance of the overall sufficiency and appropriateness of the evidence gathered in support of MGT's audit's findings and conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

Specifically, in conducting this audit, MGT:

- Coordinated with the Internal Audit Department to gain an understanding of the scope and objectives of the audit.
- Identified and documented those charged with governance and held an entrance conference with management and staff members of the areas under audit.
- Obtained and reviewed the Master Lease Agreements between the County and Dana Point Harbor Partners and the County and Dana Point Harbor Partners Drystack.
- Held fraud discussions with members of the management team.
- Reviewed prior audit reports to identify audit findings relevant to the audit.
- Interviewed key personnel, reviewed applicable laws and regulations, and reviewed policies and procedures to gain an understanding of the County's lease monitoring program.
- Interviewed County and DPHP staff to gain an understanding of the process used to calculate and report gross receipts.
- Assessed and evaluated relevant internal controls and developed and documented a testing plan.
- Haphazardly selected 2 months for testing from the population of the 12 months (July 2023 through June 2024) that made up the fiscal year 2023-24 to determine if Dana Point Harbor Partners

correctly reported gross receipts to the County. For the purpose of this test, MGT selected July 2023 and June 2024 as the two months for audit testing. For these two months, we performed audit testing at the partner level, resulting in six statements of monthly gross receipts being selected for audit testing.

Additionally, MGT haphazardly selected 2 months for testing from the population of the 12 months (July 2023 through June 2024) that made up the fiscal year 2023-24 to determine if Dana Point Harbor Partners Drystack correctly reported gross receipts to the County. For the purpose of this test, MGT selected August 2023 and April 2024 as the two months for audit testing.

For the months selected for testing for Dana Point Harbor Partners and Dana Point Harbor Partners Drystack, MGT performed the following:

- Agreed gross receipts to lease terms, including ensuring that gross receipts were reported in the correct percentage rent categories.
- Reviewed the monthly gross receipts statements to ensure that the lessees signed the statements.
- Recalculated the computations on the gross receipts statements to ensure that they were mathematically correct and that any formulas or methodologies (such as minimum annual rent) complied with the lease agreement.
- Compared total deposits per the bank statement to total gross receipts reported to the County and reconciled significant differences such as sales tax and timing.
- Reviewed the monthly gross receipts and rent payment and verified that the lessees paid rent on a net basis and were not subjected to any credit, demand, set-off, or other withholding.

- Haphazardly selected 2 days for testing from the population of the 31 days in July 2023 to determine if Dana Point Harbor Partners adequately recorded and reported gross receipts to the County. For the purpose of this test, MGT selected July 1st and 7th of 2023 for audit testing. For these two days, MGT performed audit testing at the partner level, resulting in six days being selected for audit testing.

  Furthermore, MGT haphazardly selected 2 days for testing from the population of the 31 days in August 2023 to determine if Dana Point Harbor Partners Drystack adequately recorded and reported gross receipts to the County. For the purpose of this test, MGT selected August 1st and 7th of 2023 for audit testing.

  For the days selected for testing for Dana Point Harbor Partners and Dana Point Harbor Partners Drystack, MGT performed the following:

  - Reviewed the applicable summary daily reports or monthly bank statements to gain an understanding of receipts generated.
  - Agreed the amounts in the applicable summary daily reports or bank statements to the general ledger.

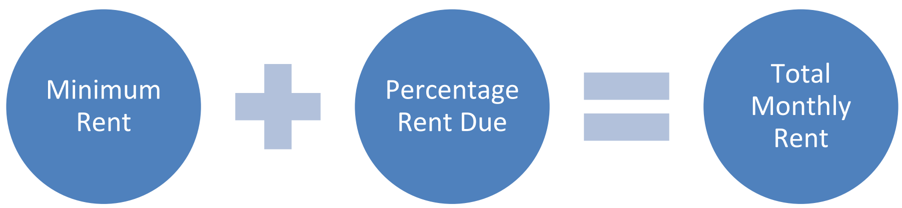
- Obtained and reviewed the Dana Point Harbor Partners and Dana Point Harbor Partners Drystack fiscal year 2023 audited financial statements and performed the following:

- Verified that the CPA issued an unqualified opinion.
  - Verified that Dana Point Harbor Drystack, LLC used the calendar year as its accounting year.
  - Verified that the notes to the financial statements did not contain any information that identified potential risks to the County.
- Obtained and reviewed accounting records from the County evidencing the security deposits from Dana Point Harbor Partners and Dana Point Harbor Partners Drystack.
- Considered the presence of relevant fraud risk factors and the possibility of errors, fraud, waste, abuse, and related party transactions.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.
- Prepared and submitted for management response the findings and recommendations in this report, which describe the matters requiring corrective actions. Management's response is included in this report under the heading MANAGEMENT'S RESPONSE.

CHAPTER 2: REPORTING OF GROSS RECEIPTS

The Dana Point Harbor Master Lease Agreement was finalized between the County of Orange and Dana Point Harbor Partners LLC in October 2018. This agreement is part of a public-private partnership to revitalize Dana Point Harbor. The lease entrusts Dana Point Harbor Partners (DPHP) with the responsibility to plan, design, fund, and manage the harbor's revitalization, including constructing new amenities like two hotels, retail spaces, upgraded docks, and recreational improvements. DPHP pays rent to the County of Orange, which retains ownership of the land. The lease ensures that the County will benefit from a percentage of the revenues generated by the revitalized harbor over the 66 years.

Each partner is responsible for accurately recording the gross receipts generated by their respective activities and ensuring the correct monthly rent amount is paid to the County. The rent payment to the County is structured as a combination of a monthly minimum rent and a percentage rent based on gross receipts. This dual structure ensures a steady income for the County while allowing for potential increases in revenue as the harbor's activity grows.



Accurate reporting of gross receipts by DPHP is paramount to ensure the integrity of the revenue-sharing arrangement outlined in the Master Lease Agreement. Proper percentage rent calculations based on these receipts guarantee that the County receives its fair share of the revenues generated from the revitalized harbor.

Finding 1: The audit identified the underreporting of gross receipts and percentage rent by Dana Point Harbor Partners Drystack. Specifically, April 2024 gross receipts were understated by at least $10,652.78, resulting in an underpayment of percentage rent possibly as high as $2,131. Additionally, for July 2023 and June 2024, MGT noted unreconciled differences between the gross receipts reported and cash account general ledgers of $8,834 for the Marina Inn (Hotel) and $38,135 for the Marina. These issues stem from a lack of reconciliation in the lessees' reporting processes and the County's oversight procedures.

Under Section 4.2.2 of the Master Lease Agreement, the lessee shall pay to the County an amount ("Percentage Rent") for any given month equal to the aggregate of all amounts outlined in Section 4.2.2(a). This mandate ensures that the County receives its due revenue share based on the lessee's reported gross receipts.

MGT inquired with key stakeholders from the County and DPHP to gain an understanding of the process used to report gross receipts to the County. MGT selected July 2023 and June 2024 for Dana Point Harbor

Partners and August 2023 and April 2024 for Dana Point Harbor Partners Drystack for audit testing as part of its audit procedures. MGT attempted to reconcile the revenue in the income statement to the general ledger and compared it to each partner's monthly gross receipts reported to the County. The audit team comprehensively reviewed the gross receipts reported to the County, including comparing the revenue figures on the income statement with those on the general ledger and the monthly gross receipts report submitted to the County.

Audit procedures revealed that the amounts reported in the monthly gross receipts reports submitted to the County did not align with the monthly income statements and revenue general ledger accounts. This is because the agreement requires gross receipts to be reported on a cash basis while the accounting books are maintained on an accrual basis. This results in timing differences and inconsistencies between the recorded amounts and the cash basis gross receipts. To address these timing differences, MGT reconciled the amounts from the monthly gross receipts statement to the cash account general ledger[1].

The results of MGT's audit testing for each entity are presented below:

Dana Point Harbor Partners Drystack

- For August 2023, the gross receipts reported to the County of $185,169.27 reconciled to the cash account general ledger.
- For April 2024, the Dana Point Harbor Partners Drystack reported gross and net receipts of $86,355.92 and $83,601.14, respectively. However, audit procedures disclosed that gross receipts were underreported by at least $10,652.78. This underreporting resulted in the percentage of rent due to the County being understated by as much as $2,131.

Dana Point Harbor Partners – Hotel Component

- For July 2023, the cash general ledger account's cash receipts exceed the gross receipts reported in the monthly gross receipts statement by approximately $7,187.
- For June 2024, the cash general ledger account's cash receipts exceed the gross receipts reported in the monthly gross receipts statement by approximately $1,647.

Dana Point Harbor Partners – Marina Component

- For July 2023, the cash general ledger account's cash receipts exceed the gross receipts reported in the monthly gross receipts statement by approximately $9.00.
- For June 2024, the cash general ledger account's cash receipts exceed the gross receipts reported in the monthly gross receipts statement by approximately $38,126.

Dana Point Harbor Partners – Commercial Code (provided cash-basis financial statements)

- For both months, MGT was able to reconcile the gross receipts reported in the monthly gross receipts statements to the cash basis monthly income statements and revenue general ledger accounts.

MGT inquired with the partners regarding the discrepancies between the gross receipts reported to the

[1]. The accounting system used by the Commercial Core component generates cash-basis financial statements. Therefore, MGT was able to reconcile the monthly gross receipts to the income statements and general ledgers when using cash-basis financial statements and accounting records.

County and the cash receipts per the cash account's general ledger. Regarding the unreported $10,652.78 from Dana Point Harbor Partners Drystack in April 2024, the underreporting was due to a discrepancy in the recording process. The items in question were posted correctly in the general ledger in the correct time frame; however, the single batch was mistakenly not entered on the Excel sheet that totals the gross receipts reported for the percentage rent calculation.

Regarding Dana Point Harbor Partners, investigating all the differences would require a significant effort and a substantial amount of time, as hundreds of individual transactions may need to be reviewed. Consequently, MGT could not determine definitively whether these differences resulted in the underpayment of rent. Additionally, MGT cannot assume that the entire amount of the differences identified above for the hotel and marina components should be considered underreporting, which would result in an underpayment of rent, as the differences may include transactions for which there is no percentage rent due to the County. Thus, without a clear and comprehensive reconciliation, it remains uncertain if the discrepancies impacted the percentage rent payments to the County.

The County’s review process does not include requesting the partners to perform and submit reconciliations to the County for review. Consequently, there is no verification that the amounts reported in the gross receipts agree with each partner's general ledger cash accounts.

This underreporting results in a shortfall in the County's anticipated revenue, which could disrupt budget allocations and financial planning for public services and infrastructure projects. Such discrepancies may also erode trust between the County and its business partners, necessitating more rigorous oversight and potentially leading to increased administrative costs for monitoring and compliance.

Recommendation: MGT recommends that the County:

1) Require DPHP to submit both monthly Statements of Gross Receipts and certified annual Statements of Gross Receipts using the cash-basis of accounting, as defined in and required by the lease.
2) Require each partner to retroactively perform and submit reconciliations of their reported gross receipts with their general ledger accounts to the County to ensure the correct rent was paid.
3) Work with their partners to address rent underpayments and overpayments identified during the retroactive reconciliations, including recovering the $2,131 in understated rent noted in this review.

Attachment A– Findings Classifications

To report our audit findings and recommendations, MGT classified audit report findings into three distinct categories:

Critical Control Weakness	Significant Control Weakness	Control Findings
These are audit findings or a combination of findings that represent critical exceptions to the audit objective(s) and/or business goals. Such conditions may involve either actual or potential significant dollar errors or be of such a nature as to compromise the department's or County's reputation for integrity. Management is expected to address Critical Control Weaknesses brought to its attention immediately.	These are audit findings or a combination of audit findings that represent a significant deficiency in the design or operation of internal controls. Significant Control Weaknesses require prompt corrective actions.	These are audit findings concerning internal controls, compliance issues, or efficiency/effectiveness issues that require management's corrective action to implement or enhance processes and internal controls. Control Findings are expected to be addressed within the follow-up process of six months, but no later than twelve months.

County of Orange

County Executive Office

December 17, 2024

MGT Impact Solutions, LLC.
Attn: Ricardo Cepin
4320 West Kennedy Blvd.
Tampa, FL 33609

RE: Management Response to Audit Findings – Dana Point Harbor Public-Private Partnership (P3) Lease Agreement Compliance Audit

Dear MGT Impact Solutions, LLC,

This letter constitutes the official management response to the audit findings and conclusions contained within the audit report for the Dana Point Harbor Public-Private Partnership (P3) Lease Agreement Compliance Audit, dated December 16, 2024.

Acknowledgment of Findings

The County of Orange Executive Management Team acknowledges receipt of the audit report, has reviewed and understood the findings and recommendations provided. The County Executive Management Team offers the following response:

Finding	**Underreporting of Gross Receipts & Percentage Rent** The audit identified the underreporting of gross receipts and percentage rent by Dana Point Harbor Partners (DPHP) Drystack. Specifically, April 2024 gross receipts were understated. Additionally, for July 2023 and June 2024, MGT noted unreconciled differences between the gross receipts reported and cash account general ledgers for the Marina Inn (Hotel) and for the Marina. These issues stem from the fact that the annual audited statement of gross receipts is prepared using the accrual basis of accounting when the lease requires it to be prepared using the cash basis of accounting as defined in the lease terms.
Category	**Significant Control Weakness**
Risk	Underreporting of gross receipts poses several potential risks to the County. It directly impacts the County's anticipated revenue,

400 West Civic Center Drive, 5th Floor, Santa Ana, CA 92701 • County Administration North • Phone (714) 834-2345 • www.ocgov.com

	potentially impacting budget allocations and financial planning for public services and infrastructure projects.
Recommendation	**Corrective Actions Recommended in Compliance Audit:** 1. Require DPHP to submit both monthly Statements of Gross Receipts and certified annual Statements of Gross Receipts using the cash-basis of accounting, as defined in and required by the lease. 2. Require each partner to retroactively perform and submit reconciliations of their reported gross receipts with their general ledger accounts to the County to ensure the correct rent was paid. 3. Work with DPHP to address rent underpayments and overpayments identified during the retroactive reconciliations, including recovering the understated rent noted.
Management Response	The County is supportive of implementing the following corrective actions to address the Finding: 1. **Concur** - Require DPHP to submit both monthly Statements of Gross Receipts and certified annual Statements of Gross Receipts using the cash-basis of accounting, as defined in and required by the lease. a. **Timeline:** Implementation of this requirement will be effective immediately upon receipt of this letter. b. **Responsible Parties:** OC Community Resources Accounting/Auditor-Controller/CEO Real Estate 2. **Concur** - Require each partner to retroactively perform and submit reconciliations of their reported gross receipts with their general ledger accounts to the County to ensure the correct rent was paid. a. **Timeline:** Retroactive reconciliations will be required to be completed and submitted by DPHP to the County within six months of the date of this letter. b. **Responsible Party:** OC Community Resources Accounting/Auditor-Controller/CEO Real Estate 3. **Concur** - Work with DPHP to address rent underpayments and overpayments identified during the retroactive reconciliations, including recovering the understated rent noted.

400 West Civic Center Drive, 5th Floor, Santa Ana, CA 92701 • County Administration North • Phone (714) 834-2345 • www.ocgov.com

	a. **Timeline:** A plan to address identified underpayments and overpayments will be developed and implemented within six months of the completion of the retroactive reconciliations. b. **Responsible Party:** OC Community Resources Accounting/Auditor-Controller/CEO Real Estate

Thank you for your efforts on this compliance audit. The County looks forward to implementing the recommendations.

Sincerely,

Thomas A. Miller
Chief Real Estate Officer

cc: Michelle Aguirre, Interim County Executive Officer
Dylan Wright, Director, OC Community Resources
Aggie Alonso, Director of Internal Audit
Jose A. Olivo, Deputy Director of Internal Audit
Michael Dean, Assistant Deputy Director of Internal Audit