



CITY OF GLENDALE, CALIFORNIA
Management Services Department
INTERNAL AUDIT

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October 26, 2011

Robert P. Elliot, Director
Finance Department

Dear Mr. Elliot,

Enclosed is the final audit report for the Purchasing Operations audit. Internal Audit would like to thank you and your staff for the support and assistance provided to us during the course of the audit.

Should you have any questions, please feel free to contact Naira Akopyan, or myself.

Thank you,

A handwritten signature in cursive script that reads "Michele Flynn".

Michele Flynn,
City Auditor

Enclosure

CC: Yasmin Beers, Assistant City Manager
Afshin Bokaei, Purchasing Manager
James Starbird, City Manager
City Council
Audit Committee

**Finance Department
Purchasing Operations Audit**

October 26, 2011

Background

At the request of the Finance Department, Internal Audit audited the operations of the City of Glendale Purchasing Section (Purchasing) to identify cost savings and areas of improvement with the procurement process.

Purchasing processes requisitions, contracts, procurement cards, vendor qualifications, disposal of vehicles, and the transfer or disposal of property. Purchasing's goal is to obtain the highest quality goods that meet operational needs at the best pricing available. Purchasing consists of a Purchasing Manager, two Buyers, and two clerical staff members.

Contract processing and vendor set up is assigned to Purchasing and those duties are assigned to the clerical staff. These employees also work with the Information Services Department to issue the annual Form 1099s and process any subsequent corrections or change.

In fiscal year 2009, the procurement activity resulted in payments for various goods and services totaling \$559 million. This total includes payments made via the following methods:

- Procurement Card (P-card): These cards provide a purchasing tool for City staff and are intended to reduce the reliance on Requests for Demand and petty cash reimbursements. They have a number of controls not typically seen in a traditional credit card environment. These controls help to ensure the cards can only be used for specific transactions

within specific dollar amounts. P-cards are issued to authorized City staff only. The employee's department head, Director of Finance, and the City Manager all must approve the request prior to a card being issued to any employee.

The use of a P-card does not preclude an employee from following the City's purchasing policies. However, it was noted during the audit that while the P-card provides flexibility and is intended to reduce the number of more manual types of transaction processing (Requests for Demand and petty cash reimbursements), City purchasing policies may not always be followed. Areas of potential policy violations include:

- Purchases being split to circumvent purchasing regulations.
- Multiple charges being made to circumvent the single purchase limit.
- Use of the Procurement Card replacing effective procurement planning.

During fiscal year 2009, there was a payment total of \$4 million out of \$149 million processed through City procurement cards. This amount represents approximately 2.7% of the total payments made during FY 2009. If a procurement card was not utilized for these purchases, it is highly probable that some of the payments would have been paid on a Request for Demand and others may have been paid through some type of a purchase order.

- Request for Demand (RFD): These are equivalent to issuing a check for payment of goods or services. As a result, RFD's do not cause funds to be encumbered (set-aside) but they are still processed within the system and budget checked before payment is issued. Additionally, since they are designed to be used for purchases of goods or services costing less than \$5,000, formal quotes and bids are not required.

Accounts Payable, and not Purchasing, is the section primarily responsible for the processing of all Requests for Demand. There are specific exceptions to this which are outlined in the City's purchasing policies. RFD's are the mode by which wire transfers are processed for items such as the purchases of natural gas, electricity and water, payroll wages, and the City's share of CalPERS retirement contributions. RFD's are also the mode by which payment is made for settlements, rebates, and refunds of permit deposits. These wire transfers and payments inflate the RFD payments since they are usually large dollar values, totaling approximately \$410 million out of the \$413 million processed for fiscal year 2009.

Although RFD's are designed to be used for payments under \$5,000, there are certain payments that are considered an exception to this for various reasons. Some of these vendors include health insurance carriers, City & County of Los Angeles, Alex Theatre, and AT&T. Additionally, the employee's share of CalPERS retirement contributions paid at the end of each payroll period is

processed on a Request for Demand. The nature of these payments appears appropriate. However, there are other payments paid on RFD's that raise some concerns as it appears the use of RFD's is not consistent with City policy. These are noted at Audit Observation #1.

- Purchase Order (PO): Purchase Orders are documents issued by the City to a vendor, indicating types, quantities, and agreed upon prices for products the vendor will provide to the City. A Service Authorization (SA) is the same as a PO, but issued when a vendor will be providing services rather than products. Issuing a PO or SA to a vendor constitutes a legal offer to buy products or services. In fiscal year 2009, a total of \$15 million was paid through a PO or SA. This represents approximately 10.1% of the total payments of \$149 million.
 - Undistributed Purchase Order (UPO): Undistributed Purchase Orders are PO's that are set up in PeopleSoft with a maximum not to exceed dollar amount for the purchase of goods and/or services. The amount designated for the UPO is not encumbered in PeopleSoft, meaning the money continues to be available for spending. However, encumbrance control is essential to ensure monies are budgeted accurately and spent accordingly. Internal Audit has noted this in Audit Observation #2. In fiscal year 2009, approximately \$20 million out of \$149 million, or 13.4%, was spent through various

Undistributed Purchase Orders.

- **Contract:** Contracts are formal written procurement agreements between the City and another party for items such as labor, materials, supplies, and real property. A Professional Service Agreement (PSA) is a contract for professional or unique services. Funds are encumbered (set-aside) in the system in order to prevent using them for other means. Approximately \$105 million of the total \$149 million in payments, or 70.6%, was processed as a contract and/or PSA in fiscal year 2009.
 - **“7C” contract:** “7C” contracts are treated as regular contracts in every form except that money is not encumbered in PeopleSoft at the beginning of the contract term. Payment is made on the contract as expenses are incurred, similar to a UPO. Again, the same concerns arise here as with a UPO in that there is no encumbrance control. 7C contracts account for \$2 million or 1.3% of the total payments disbursed in fiscal year 2009.

The following chart illustrates the amount of payment that was made for each type of purchasing instrument in fiscal year 2009. Out of the \$413 million in RFD payments, only \$2.8 million has been included since only this portion is subject to Purchasing procedures.

Total Payments Made in Fiscal Year 2009

(In Millions)

| Type of Payment | Payment Amount | Percentage |
|------------------|----------------|-------------|
| RFD* | \$2.8 | 1.9% |
| Contract / PSA | \$105 | 70.6% |
| UPO | \$20 | 13.4% |
| PO | \$15 | 10.1% |
| Procurement Card | \$4 | 2.7% |
| “7C” Contract | \$2 | 1.3% |
| TOTAL | \$148.8 | 100% |

*RFD payment amount includes payments less than or equal to \$5,000 and those over \$5,000 that were subject to Purchasing procedures.

Scope and Objective

The scope of the audit included interviewing employees from City departments, including the Purchasing staff. Reviewing requisitions, Purchase Orders, Request for Demands, contracts, and procurement cards in Fiscal Years 2008 through 2010. The scope of the audit did not include a review of the disposal of vehicles and the transfer or disposal of property. The objectives of this audit were to understand the City’s purchasing operations, to validate concerns and suggestions raised by Purchasing staff and City departments to the extent possible, and to determine improvements that would benefit the City as a whole.

Results of Our Review

Internal Audit has concluded that the Purchasing operations as a whole, fulfills the needs of departments as best as possible and the staff makes every attempt to obtain the best pricing possible for the highest quality of goods and services. However, there appears to be a difference in the attitude and philosophy on how the City of Glendale purchasing operations should function and support City departments. This difference is based on 1) whether Purchasing should act as a facilitator for City departments, which results in Purchasing policies not always being adhered to, or 2) whether Purchasing should truly be the centralized purchasing function for the City and enforce necessary controls and processes to ensure the best prices and purchasing methods are employed. The latter option appears to be how the City Charter and the purchasing procedures define the role of Purchasing for the City and Internal Audit has made recommendations accordingly. Internal Audit noted that at times, various departmental staff members appear to intentionally circumvent the controls in place with regards to purchasing policies. When asked, the reasons for doing so typically were the result of a perceived efficiency that is obtained. This is where the balance between efficiency and enforcing of controls must be managed, but this requires a citywide effort and a clear defined role for Purchasing.

Based on the procedures performed, Internal Audit did conclude that several areas of the Purchasing Section can be improved by implementing the following changes:

- Obtain the City Manager's full support to decrease the use of RFD's.
- Encourage the use of purchase orders and contracts as much as possible for cost saving and better budgetary control purposes.
- Discontinue the use of Undistributed Purchase Orders (UPO) or implement a similar manner of purchasing which uses encumbrance control.
- Promote better usage of procurement cards by City employees.
- Update and revise the City Purchasing Policies and hold individuals accountable when those policies are circumvented.

It is expected that these changes will streamline the procurement process and will result in cost savings on a citywide basis.

The audit identified a total of 9 opportunities for improvement. These improvement opportunities have been discussed with appropriate management and staff and implementation plans are in place. From the 9, four of the opportunities for improvement have already been implemented by the Purchasing Manager. The details of these improvement opportunities and their recommendations can be found on the following pages.

| Item | Observation / Risk | Recommendation | Management Response |
|------|---|--|--|
| 1. | <p>The departments' use of Requests For Demand (RFD) is not always consistent with the City's Administrative Policy.</p> <p style="text-align: center;">* * *</p> <p>The risk of over-utilizing the RFD due to flexibility and turn-around time not only circumvents City purchasing policies, but also results in improper budgetary control and cost ineffectiveness.</p> | <p>In an effort to improve the adherence to City policy regarding the use of an RFD, the following is recommended:</p> <ol style="list-style-type: none"> 1. The Purchasing Section must have the City Manager's full support to be able to enforce the City's policies regarding procurement of products and services. 2. Purchasing should periodically generate and provide to departments a report on all of the vendors that have been paid \$5,000 or more by the same department within a fiscal year. 3. Departments and individuals should be held accountable when policy violations occur. 4. Since current policies are vague, Purchasing policies should be revised to clarify the allowable uses of an RFD and the dollar limit allowed for each vendor by each department within a fiscal year. | <ol style="list-style-type: none"> 1. Management agrees with this recommendation. Making changes to improve efficiency and accountability will not be possible without full support from the City Managers office. 2. Management agrees with this recommendation and on a quarterly basis will generate a list of vendors that have been paid \$5,000 or more by the same department within a fiscal year. Effective date of this is due to the change in the Purchasing policy. 3. The Purchasing Manager will work with the Human Resources department to add proper disciplinary actions to the Purchasing policy if any violations occur. The proposed disciplinary actions would include verbal warnings, written warnings, and ultimately suspension. 4. Management agrees with this recommendation and will update the Purchasing policy to clarify the specific application and limitation for the use of the RFD. The RFD limits will be \$5,000 per vendor |

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| | | | <p>per department for each fiscal year. Further, a list of allowable uses of RFD's will be added to the Purchasing policy.</p> <p>The target implementation for all of the changes is March 31, 2012.</p> |
| 2. | <p>Two purchasing mechanisms that are available for departments to use when procuring goods and services are Undistributed Purchase Orders (UPO's) and "7C" contracts. These two types of purchasing mechanisms do not encumber funds when entered into PeopleSoft. Also, based upon discussions with the Purchasing Manager, the majority of UPO's issued are not currently in compliance with existing policy.</p> <p style="text-align: center;">* * *</p> <p>Unencumbered funds which are committed via a contract increases the risk of overspending on budgets.</p> | <p>It is recommended that the Finance Department simplify and configure purchasing methods to require encumbrance of funds to the extent possible. The Purchasing policies and procedures should be updated once the changes are made. Compliance with policies should be ensured and staff should be held accountable when policy violations occur.</p> | <p>Management agrees with this recommendation and will work with the Information Services Department (ISD) to identify solutions in order to issue annual and multi-year Purchase Orders and Citywide Purchase Orders which encumber funds to the extent possible. Implementation of these solutions will follow as appropriate and policies will be revised as necessary. The target implementation date is March 31, 2012.</p> |

| Item | Observation / Risk | Recommendation | Management Response |
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| 3. | <p>Departments do not always complete requisitions in PeopleSoft when requesting a purchase to be made by Purchasing.</p> <p style="text-align: center;">* * *</p> <p>Lack of a requisition results in an absence of a solid audit trail, assurance that all required information is submitted by the department, that the purchase has been approved by the department official, and that the request has been budget checked before a PO is created. The absence of a requisition bears the risk of elongating the procurement process. Since a requisition is not created, there is a risk of supporting documentation not being submitted, which results in a delay in process.</p> | <p>In order to improve the efficiency and effectiveness of requisitions in the purchasing cycle, the following is recommended:</p> <ol style="list-style-type: none"> 1. City policies should state that a requisition is required for <i>all</i> purchases made through the Purchasing department. 2. Supporting documentation for requisitions should be scanned and attached to the requisition in PeopleSoft rather than forwarded through interoffice mail. 3. The time frame permitted for City departments to complete a requisition, including approval and budget check, should be 10 business days. 4. The time frame should be enforced by cancelling a requisition older than ten business days if the requisition is incomplete. | <ol style="list-style-type: none"> 1. Management agrees with this recommendation and will update the Purchasing policy to reflect the requirements of requisition for all purchases. The exception will be for emergency situations as indicated in the City policies. 2. The Purchasing policy will be updated to reflect the requirement of attachment of supporting document in PeopleSoft. 3. Management agrees with this recommendation and will update the Purchasing policy to reflect a 10 business day time limit for completion of requisitions. 4. Management will work with ISD to automatically cancel any requisitions which are not complete within 10 business days. 5. Purchasing Manager will work with each department to select and train Purchasing liaisons. |
| | | | <p>The target implementation for all of the changes is March 31, 2012.</p> |

| Item | Observation / Risk | Recommendation | Management Response |
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| 4. | <p>The receiving portion of the procurement process for merchandise is inefficient and inconsistent with the Purchasing policies and procedures.</p> <p style="text-align: center;">* * *</p> <p>A lack of receipt in PeopleSoft provides the following:</p> <ul style="list-style-type: none"> • Procurement process is incomplete in PeopleSoft. • Departments do not inspect items purchased prior to payment, therefore making timely returns/ exchanges or requesting refunds very difficult. • Payment is made without a receipt match in the computer system. | <p>It is recommended that each department create a centralized receiving section to the extent possible that includes designated employees who enter purchase orders, receive items, inspect items upon receipt, and mark items as received in PeopleSoft. These individuals should be the department contact for any questions directed by Purchasing and/or Accounts Payable. It is important to note that proper segregation of duties should be ensured amongst the employees who are part of the centralized receiving section.</p> <p>It is further recommended that Purchasing provide a mandatory training class designed to meet the needs of the procurement process for departments.</p> <p>Lastly, the Purchasing policies and procedures should be updated to include the changes once they are implemented.</p> | <p>The Purchasing Manager will work with each department to select and train <i>Purchasing Liaisons</i>. Purchasing Liaisons will be trained as often as needed and will serve as the primary contact for each department for Purchasing questions. These individuals are also responsible for entering requisitions properly and issuing purchase orders from master contracts. The Purchasing Manager will also work with departments to create a centralized receiving section. All items ordered by departments will be received, inspected and entered into PeopleSoft by this receiving section.</p> <p>Further, after issuance of revised Purchasing policies, training classes will be provided to each department to educate staff on purchasing policies and procedures. Also, flow charts and FAQs will be created to simplify the users' understanding of the Purchasing process, and make it as efficient as possible.</p> <p>The target implementation date for all of the changes is March 31, 2012.</p> |

| Item | Observation / Risk | Recommendation | Management Response |
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| 5. | <p>Procurement cards provide flexibility to cardholders which allow for inefficient usage habits.</p> <p>Exhibit A is a list of vendors that were visited more than 20 times within FY 2010 as well as the total amount charged for that vendor. Internal Audit judgmentally selected 20 visits as the break-off point.</p> <p>Exhibit B uses the same data as in Exhibit A, however summarizes the total FY 2010 purchases by divisions.</p> <p style="text-align: center;">* * *</p> <p>Inefficient usage habits are costly to the City and cause increased down-time for employees.</p> | <p>It is recommended that the Director of Finance request department heads review the use of the procurement cards in their departments and to determine an alternative method of purchase wherever possible. This review should take place on a periodic basis and should have full support from the City Manager.</p> | <p>Management agrees with this recommendation and has already initiated quarterly reports of procurement card usage to each department executive and the City Manager's Office. Inappropriate usage will be discussed as deemed necessary.</p> |
| 6. | <p>Vendor insurance administration can be improved.</p> <p style="text-align: center;">* * *</p> <p>Lack of appropriate insurance documentation may expose the City to unnecessary liability.</p> | <p>It is recommended that Purchasing run the insurance query either twice a month or once a month, whichever is more suitable for the Section, on a cumulative basis. Each report can begin January 1 and continue forward with every subsequent month. The associated departments should be notified every time the vendors are extracted in the report. In addition, an aging report should be</p> | <p>The Purchasing Manager agrees with the recommendation and has already implemented the procedure of running a system query twice a month and on a cumulative basis. The Purchasing Manager is currently evaluating software to better track and administer vendor insurance.</p> |

| Item | Observation / Risk | Recommendation | Management Response |
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| | | <p>generated to extract the repeating vendors and to distinguish those that are expired 30 days, 60 days, and 90 days. Extra attention should be focused on the repeating offenders to try to obtain the most current insurance documents as soon as possible. The query will help departments obtain insurance documents on time and will avoid further payment while insurance is expired.</p> | |
| 7. | <p>It was noted that Purchasing does not always process requisitions timely, consistently, and accurately. The following are examples that have been noted:</p> <ul style="list-style-type: none"> • There are open requisitions with names of buyers who are no longer with the City. • A query of all of the requisitions that had an approval date between January 1, 2007 and June 31, 2010, indicated that 333 out of 1,885 requisitions had purchase orders that were entered after a reasonable time period of 30 days. • The status of the requisitions which are depicted as “canceled” or “completed” in PeopleSoft are currently not consistently used by | <p>It is recommended that system limitations be implemented to prevent the name of a former buyer to appear on requisitions; the Purchasing Manager review open requisitions on a regular basis in order to ensure timely processing occurs; and purchasing policies be updated to clearly define the use of terminology such as “canceled” and “completed”.</p> | <p>The reason behind the names of the previous Purchasing Buyers appearing on requisitions has been found to be the result of departments identifying older requisitions they had worked with and resubmitting them as new requisitions. PeopleSoft rolls forward the information that was included in the old requisition to the new one. As a solution to this observation, the copying ability of older requisitions has now been disabled and the current Purchasing Buyers are manually overriding the names of the older Buyers if they find any. The current Buyers are ensuring that the requisitions they are working with includes their name as the</p> |

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| | <p>all of the Purchasing staff.</p> <p style="text-align: center;">* * *</p> <p>The related risks include:</p> <ul style="list-style-type: none"> • There is no clear and accurate audit trail of requisitions that contain the name of an incorrect buyer. • When requisitions take longer than a reasonable time to process, departments may divert away from the appropriate procurement process and obtain the products/ services that they need in another method, such as with a RFD. • Inconsistency in the processing of requisitions creates confusion among viewers. | | <p>Buyer.</p> <p>To resolve the observation regarding the number of days it takes for a requisition to be processed into a PO, the Purchasing Manager has implemented a procedure to have Buyers update the status of all requisitions received within two to three weeks after receipt. The two to three weeks will begin after the requisition has been approved and budget checked in PeopleSoft. Buyers will update PeopleSoft to include information regarding the procurement process as a PO is created. The Purchasing Manager will review a report of the requisitions received in the Purchasing queue on a weekly basis to ensure that all of the requisitions are being processed.</p> <p>In addition, the Purchasing Manager has notified all Purchasing personnel of the consistent methods of updating a requisition's status. On a going forward basis, all requisitions should be "canceled" when they are indeed canceled for whatever reason, and they are "completed" when a PO is issued.</p> |

| Item | Observation / Risk | Recommendation | Management Response |
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| 8. | <p>The PeopleSoft functionality that allows a user to view on-line the different stages of a requisition is not consistently used.</p> <p style="text-align: center;">* * *</p> <p>There is a lack of an electronic audit trail when all required sections are not completed in PeopleSoft.</p> | <p>It is recommended that PeopleSoft functionality be utilized to the extent possible.</p> | <p>The Purchasing Manager has now implemented the procedure of completing all stages except for the RFQ stage in PeopleSoft where a system glitch was identified. Information Services is working on resolving the system glitch, and once resolved, the RFQ stage will also be completed online.</p> |
| 9. | <p>Purchase orders and UPO's are not always approved by the Purchasing Manager, and do not always include the appropriate supporting documentation.</p> <p style="text-align: center;">* * *</p> <p>Lack of an approving signature indicates a purchase could have been made without proper authority.</p> | <p>It is recommended that all purchase orders, including UPO's, be reviewed and signed as evidence that it was reviewed and that the purchase is approved.</p> | <p>The Purchasing Manager and the Finance Director have now given \$5,000 approval authority for purchase orders to one of the Buyers. This Buyer can sign and issue purchase orders up to the \$5,000 limit. Any purchase order above \$5,000 is reviewed, approved, and issued by the Purchasing Manager. The Purchasing Manager and the Buyer ensure that all purchase orders are signed as they are approved and issued.</p> |

Exhibit A

Top Procurement Card Usage by Vendor for FY 2010

| Vendor | Dept/Division | Total Purchases/ Weekly Purchases | Total Amount |
|---------------------------|------------------------------|--------------------------------------|--------------|
| The Home Depot | Comm. Serv. & Parks | 572/11 | \$33,034 |
| Amazon.com | Library | 257/5 | \$16,593 |
| Ewing Irrgtn Prdts | Comm. Serv. & Parks | 243/5 | \$29,435 |
| Smart & Final Co. | Comm. Serv. & Parks | 168/3 | \$13,319 |
| Virgil's Hardware | Comm. Serv. & Parks | 160/3 | \$4,114 |
| Southwest Air | GWP | 116/2 | \$27,724 |
| Orchard Supply | Comm. Serv. & Parks | 108/2 | \$4,605 |
| Amazon.com | GWP | 94/2 | \$15,976 |
| The Home Depot | GWP | 85/2 | \$6,002 |
| Paypal Inc | Comm. Serv. & Parks | 66/1 | \$3,571 |
| Target | Comm. Serv. & Parks | 64/1 | \$5,581 |
| Michaels | Comm. Serv. & Parks | 62/1 | \$4,105 |
| Mcmaster-Carr | GWP | 57/1 | \$12,674 |
| Staples | Comm. Serv. & Parks | 43 | \$3,262 |
| Staples | CDD/Neighborhood Services | 42 | \$2,460 |
| Amazon.com | Comm. Serv. & Parks | 40 | \$2,158 |
| Ca Nv Awwa | GWP | 39 | \$6,595 |
| Smart & Final Co. | Human Resources | 39 | \$1,571 |
| Oracl Opn | Finance | 33 | \$241,448 |
| Laballoons | Comm. Serv. & Parks | 33 | \$4,464 |
| Landscape Warehouse | Comm. Serv. & Parks | 33 | \$2,008 |
| Office Depot | Comm. Serv. & Parks | 33 | \$2,075 |
| Dmi* Dell K-12/Govt | Information Services | 31 | \$10,778 |
| Dmi* Dell K-12/Govt | Police | 31 | \$28,849 |
| S & J Supply Co Inc | GWP | 29 | \$17,870 |
| Staples | Information Services | 29 | \$2,817 |
| Staples | GWP | 28 | \$2,536 |
| Ralphs | Comm. Serv. & Parks | 28 | \$870 |
| Glendale Wholesale Elect | GWP | 27 | \$2,560 |
| Certified Wholesale Elect | Information Services | 27 | \$5,477 |
| Ferguson Ent | Comm. Serv. & Parks | 27 | \$2,634 |
| Amazon.com | Fire | 26 | \$1,459 |
| Vons | Comm. Serv. & Parks | 25 | \$970 |
| Amazon.com | Public Works | 25 | \$2,216 |
| www.Newegg.com | GWP | 24 | \$5,714 |
| Ralphs | Human Resources | 24 | \$333 |
| Gotprint.com | Library | 24 | \$3,778 |
| Ralphs | GWP | 22 | \$357 |
| All Phase Electrical | Information Services | 22 | \$3,360 |
| Graybar Electric Company | Information Services | 22 | \$5,052 |
| Oriental Trading Co | Comm. Serv. & Parks | 22 | \$6,152 |
| The Sign Studio | GWP | 21 | \$13,809 |
| Vons | GWP | 21 | \$2,763 |
| California Water Environm | Public Works | 21 | \$3,289 |
| Dmi* Dell Bus Online | GWP | 20 | \$14,285 |

Exhibit B

Total FY2010 Purchases by division

| Dept/Divisions | Total Purchases | Amount |
|------------------------------------|------------------------|---------------------|
| Comm. Serv. & Parks Total | 1727 | \$122,357.00 |
| Finance Total | 33 | \$241,448.00 |
| Fire Total | 26 | \$ 1,459.00 |
| GWP Total | 583 | \$128,865.00 |
| Human Resources Total | 63 | \$ 1,904.00 |
| Information Services Total | 131 | \$ 27,484.00 |
| Library Total | 281 | \$ 20,371.00 |
| CDD/Neighborhood Services Total | 42 | \$ 2,460.00 |
| Police Total | 31 | \$ 28,849.00 |
| Public Works Total | 46 | \$ 5,505.00 |
| TOTAL | 2963 | \$580,702.00 |