



OFFICE OF THE CONTROLLER

***Luzerne County
Contract Audit
Ace Endico
for the Period
January 1, 2022 - June 30, 2022***

March 15, 2023

Walter L. Griffith, Jr.
Luzerne County Controller

Fieldwork performed by:
Lisa Cope

INTRODUCTION AND BACKGROUND:

In December of 2021 the Luzerne County Correctional Facility (LCCF) requested bids for the period January 1, 2022 through June 30, 2022 for the purchase of food and paper supplies. LCCF has a population of approximately 700 in 2022 and provides meals for the inmates. The request for bids included 193 items encompassing meat, dairy, fresh and frozen vegetables, paper supplies and groceries and non-perishables. LCCF provided the approximate volume by item for the period. Ace-Endico Inc. won the bid on 119 items (62%) at a cost of \$279,394. For the period the actual expenditure to Ace Endico was \$352,854.

OBJECTIVE AND METHODOLOGY:

The objective of the review was to determine if the vendor quoted prices were adhered to and billing was accurate and according to the contract. In addition, verification of vendor Tax Identification Number, and contract bond were reviewed. The audit encompassed examination of the contract and invoices matching the bid amount to the invoices. The Controllers Office randomly selected invoices for the six-month period and verified contract prices and cross footed and footed invoices to ensure accurate billings occurred.

The Luzerne County Controller's Office is authorized by the Home Rule Charter of Luzerne County (Charter) Section 3.08 to conduct fiscal, performance, management, contract, grant, compliance, and/or related audits of any County division, department, bureau, office, agency, authority, board, commission, elective office, the Judiciary, Office of Court Administration, or other administrative unit. This review is an internal function, authorized by the Charter. The Controller will also follow up on any audit recommendations, to the extent practical, to determine if they have been considered and/or implemented. Luzerne County Controllers Office Auditors report directly to the elected Controller. The audit staff is organizationally independent to conduct and report on the audit.

FINDINGS AND OBSERVATIONS

No contract prices or billing errors were discovered. Contract amounts were adhered to during billing and extension of prices and total expense was accurate on all reviewed invoices. There were products ordered that were not on the contract bid list or might have been substituted for out-of-stock items. Overall, the contract was well managed by LCCF and Ace Endico.

Please Note:

Luzerne County Home Rule Charter: Section 3.08 (C) 3

The audited entity shall respond in writing, specifying agreement with the audit findings and/or recommendations or the reasons for disagreement with the findings and/or recommendations, along with any timetable for implementing remedies. The response shall be provided to the Controller within 14 days after the audited entity's receipt of the draft audit. The Controller shall include the audited entity's response in his/her final audit report.

Please respond to this audit as prescribed, by 5:00 pm, March 30, 2023.

Signature Page
Luzerne County Contract Audit – Ace Endico
Period January 1, 2022 – June 30, 2022

Controller’s Office:

Walter Griffith	Mar 15, 2023
Walter L. Griffith Jr., Controller	Date

Lisa Cope	Mar 16, 2023
Lisa Cope	Date

County Manager’s Office:

Brian A Swetz	Mar 15, 2023
Brian Swetz, Acting County Manager	Date

Administrative Services:

Jennifer Pecora	Mar 18, 2023
Jenifer Pecora, Administrative Division Head	Date

Correctional Services:

James Wilbur	Mar 16, 2023
James Wilbur, Correctional Services, Division Head	Date

Signature: Brian A Swetz
Brian A Swetz (Mar 15, 2023 16:29 EDT)
Email: brian.swetz@luzernecounty.org

Signature: *Lisa Cope*
Email: Lisa.Cope@luzernecounty.org

Signature: James Wilbur
James Wilbur (Mar 16, 2023 17:39 EDT)
Email: jim.wilbur@luzernecounty.org

Signature: *J A Pecora*
Email: jennifer.pecora@luzernecounty.org

Signature: *Walter S Griffith*
Email: walter.griffith@luzernecounty.org

**Luzerne County
Contract Audit – Ace Endico
January 1, 2022 – June 30, 2022**

This report was distributed to the following:

Mr. Brian Swetz	Acting Luzerne County Manager
Ms. Kendra Radle	Luzerne County Council Chair
Ms. Jennifer Pecora	Administrative Services, Division Head
Mr. James Wilbur	Correctional Services, Division Head
Ms. Mary Ann Amesbury	Purchasing Director

This report is a matter of public record and is available online at <http://www.luzernecounty.org>, found under Audit Reports on the Luzerne County Controller's section of the website. A hardcopy is also available at the Luzerne County Controller's Office. Media questions about the report may be directed to the Luzerne County Controller's Office at 20 North Pennsylvania Blvd., Suite 213, Wilkes Barre, PA 18701 or via email to Controllers.Office@luzernecounty.org.












Ace Endico Inc. Contract Audit jan- june 2022

Final Audit Report

2023-03-18


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