

PROPOSED AUDIT PLAN FY 2017-18

1. DESIGN REFINEMENT PROCESS (IN PROGRESS)

Scope: Assess the economy and efficiency of the design refinement process.

Estimated Resources: 400 hours remaining

Estimated completion: Fall 2017

2. RIGHT-OF-WAY CRITICAL PARCEL ACQUISITION (IN PROGRESS)

Scope: Evaluate existing practices for prioritization of acquiring right-of-way parcels.

Estimated Resources: 600 hours remaining

Estimated completion: Winter 2017

3. PROJECT CONTROLS (IN PROGRESS)

Scope: Determine if the processes and procedures related to project controls are adequate to ensure cost, schedule, and scope are managed.

Estimated Resources: 600 hours remaining

Estimated completion: Winter 2017

4. HUMAN RESOURCES (IN PROGRESS)

Scope: Evaluate economy and efficiency of hiring process.

Estimated Resources: 600 hours remaining

Estimated completion: Fall 2017

5. INCURRED COST CONTRACT COMPLIANCE AUDITS (IN PROGRESS)

Scope: Determine reasonableness and allowability of costs reimbursed under contract. Contracts will be selected based on risk factors of dollar value, number of contracts, and management requests.

Estimated Resources: 7,415 hours (5,940 with current staffing)

Estimated completion: Summer 2018

6. PROJECT COST AUDIT MANAGEMENT

Scope: Oversee contracted auditors for project cost audits and IT cloud security audits.

Estimated Resources: 150 hours

Estimated completion: Ongoing as audits are performed.

7. PROJECT CONSTRUCTION MANAGEMENT

Scope: Determine if the solicitation and execution processes comply with Authority policies and procedures. Determine if deliverables received are in compliance with the contract and annual work plan/task order.

Estimated Resources: 1,000 hours

Estimated completion: Winter 2017

8. CONTRACT MANAGEMENT FOLLOW UP

Scope: Determine if issues previously reported have been corrected. Determine if contracts are managed to deliver scope on time and within budget.

Estimated Resources: 1,200 hours

Estimated completion: Spring 2018

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9. PROJECT DELIVERY ORGANIZATION

Scope: Determine if organizational lines of authority are supported by delegations of authority. Determine if roles and responsibilities are clearly defined. Identify any gaps or redundancies in responsibilities among resources (State, Rail Delivery Partner, Project Construction Management, Regional Consultant).

Estimated Resources: 1,000 hours

Estimated completion: Spring 2018.

10. WORKPLAN DEVELOPMENT

Scope: Assess the economy and efficiency of the workplan development process. Determine if policies and procedures are followed. Determine if roles and responsibilities are clearly defined.

Estimated Resources: 600 hours

Estimated completion: Spring 2018.

11. CONTRACT EXECUTION

Scope: Determine if contracts are developed, negotiated, and executed in compliance with policies and procedures. Determine the adequacy of estimates developed for contract requests.

Estimated Resources: 600 hours

Estimated completion: Summer 2018.

12. PREAWARD REVIEWS OF CONTRACTS AWARDED BY REQUEST FOR QUALIFICATIONS

Scope: Determine reasonableness of proposed cost elements (labor, overhead, other direct costs) for five Right of Way Engineering and Surveying contracts. Attestation procedures will include obtaining most current information and analysis of actual costs compared to proposed amounts.

Estimated Resources: 2,400 hours

Estimated completion: Ongoing as proposals are received.

13. DRAFT AGREEMENT REVIEW

Scope: Review draft contracts for applicable fiscal provisions. Review scope of work in contract to determine if scope is auditable, specifically if clearly defined with deliverables and due dates. Cost proposal is reviewed to assure it doesn't contradict the scope or method of payment.

Estimated Resources: 150 hours

Estimated completion: Ongoing as contracts are executed.

14. AUDIT LIAISON

Scope: Audit liaison for external auditors (California State Auditor, Department of Finance, Government Accountability Office, etc.).

Estimated Resources: 100 hours

Estimated completion: Spring 2017

15. BOARD OF DIRECTORS TRAVEL EXPENSE REVIEW

Scope: Review travel expense claims for Board of Directors for compliance with travel rules and policies.

Estimated Resources: 80 hours

Estimated completion: Summer 2017

16. CONSTRUCTION CLAIMS

Scope: Review claims submitted by design-build contractors for compliance with policies and procedures, as well as accuracy of costs claimed.

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Estimated Resources: 600 hours

Estimated completion: Summer 2018.

17. SPECIAL REQUESTS

Scope: Hours reserved for audits requested by the Board or management throughout the fiscal year.

Estimated Resources: 1,200 hours

Estimated completion: As needed/requested

Note: Priorities 1 through 15 can be completed with existing staffing. Remaining audits will be completed as vacancies are filled.

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