

# AUDIT PLAN FY 2021/22

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DRAFT

## 1. INCURRED COST CONTRACT COMPLIANCE AUDITS (IN PROGRESS)

Purpose: 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. HSR 14-66 in progress. Audit encompasses prime and 19 subconsultants for three fiscal years of reimbursements. Total audit budget is 13,520 hours. Progress: one subconsultant completed in FY 18/19, nine subconsultants completed in FY 19/20, seven subconsultants completed in FY 20/21, and two subconsultants and the prime consultant are in progress. Additional contracts to be considered in FY 2021/22 are Right of Way Engineering and Surveying and Regional Consultants.

Budgeted Resources: 2,000

Estimated completion: Fall 2021 and Summer 2022

## 2. DATA VALIDATION (IN PROGRESS)

Purpose: Evaluate data transition for key Authority management information systems. Validate accuracy of data contained within the GEOAmps and ECOSys systems.

Budgeted Resources: 1,500 hours

Estimated completion: Fall 2021

## 3. GRANT MANAGEMENT (IN PROGRESS)

Purpose: Determine if the Authority processes/procedures for grant management are adequate to ensure compliance with grant requirements.

Budgeted Resources: 1,200 hours

Estimated completion: Winter 2022

## 4. CONTRACT MANAGEMENT – Right of Way and Project Construction Management Contracts

Purpose: Determine if Right of Way and Project Construction Management contract managers are managing assigned contracts in compliance with Authority procedures and the Agreements.

Budgeted Resources: 1,500 hours

Estimated completion: Winter 2022

## 5. CONTRACT AMENDMENT PROCESS

Purpose: Evaluate the Authority process for requesting, approving, and executing contract amendments.

Estimated Resources: 1,200 hours

Estimated completion: Winter 2022

## 6. ENVIRONMENTAL MITIGATION

Purpose: Determine if the Authority is complying with identified mitigation measures in approved Environmental Impact Reports/Environmental Impact Statements.

Estimated Resources: 700 hours

Estimated completion: Winter 2022

## 7. CIVIL WORKS CERTIFICATION

Purpose: Evaluate the Authority's process and procedures for ensuring civil construction projects comply with stated requirements.

Estimated Resources: 1,500 hours

Estimated completion: Summer 2022

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## 8. DIVERSITY, EQUITY, AND INCLUSION

Purpose: Evaluate the Authority's culture in the areas of diversity, equity, and inclusion.

Estimated Resources: 600 hours

Estimated completion: Spring 2022

## 9. PROGRAM SCHEDULE

Purpose: Determine if the practices and procedures for developing, monitoring, modifying, and reporting the schedule are documented and being followed.

Estimated Resources: 1,500 hours

Estimated completion: Summer 2022

## 10. SMALL BUSINESS

Purpose: Evaluate the Authority's achievement of established Small Business goals, including recruitment, contracting, and good-faith efforts.

Estimated Resources: 1,500 hours

Estimated completion: Spring 2022

## 11. PREAWARD EVALUATIONS

Purpose: Determine reasonableness of proposed cost elements (labor, overhead, other direct costs) for five proposed contracts. Procedures will include obtaining most current information and analysis of actual costs compared to proposed amounts.

Estimated Resources: 1,500 hours

Estimated completion: Ongoing as contracts are solicited.

## 12. SPECIAL REQUESTS

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

Estimated Resources: 1,500 hours

Estimated completion: As needed/requested