

AUDIT PLAN FY 2020/21

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, six subconsultants completed in FY 19/20, and four in progress.

Budgeted Resources: 3,500 hours

Estimated completion: FY 21/22

2. CONTRACT MANAGEMENT (IN PROGRESS)

Purpose: Determine if contract managers are managing assigned contracts in compliance with policy and procedures. Follow up on issues identified in the State Auditor's report to determine if implemented actions corrected the findings/issues.

Budgeted Resources: 1,500 hours

Estimated completion: Winter 2020

3. ARRA GRANT MATCHING CONTRIBUTIONS (IN PROGRESS)

Purpose: Determine if the Authority has a process/procedure for identifying matching contributions in accordance with ARRA grant requirements.

Budgeted Resources: Original budget 800 hours, remaining budget 100 hours.

Estimated completion: June 2020

4. GRANT MANAGEMENT

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

Budgeted Resources: 900 hours

Estimated completion: Spring 2021

5. PROCUREMENT

Purpose: Evaluate economy and efficiency of the procurement process. Determine if procurements comply with State policies and procedures.

Budgeted Resources: 900 hours

Estimated completion: Summer 2021

6. DATA VALIDATION

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

Budgeted Resources: 900 hours

Estimated completion: Summer 2021

7. SPECIAL REQUESTS

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

Estimated Resources: 800 hours

Estimated completion: As needed/requested

Note: This plan is based on staffing as of June 10, 2020.