

# AUDIT PLAN FY 2024-25

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## 1. CIVIL WORKS CERTIFICATION (IN PROGRESS)

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

Estimated Resources: 1,500 hours original budget, 500 remaining

Estimated completion: Summer 2024

## 2. DESIGN-BUILD CONTRACTS (IN PROGRESS)

Purpose: Evaluate compliance with the Authority's change order process, policies, procedures, design-build contracts, and alignment to best practices.

Estimated Resources: 1,500 hours original budget, 500 remaining

Estimated completion: Summer 2024

## 3. PRE-AWARD REVIEWS (ONGOING)

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: Estimated 3,040

Estimated completion: Ongoing as contracts are solicited.

## 4. INCURRED COST CONTRACT COMPLIANCE AUDITS

Purpose: Determine reasonableness and allowability of costs reimbursed under contract. Four contracts are planned. Contracts under consideration are the Merced to Madera Design, Fresno to Bakersfield Locally Generated Alternative Design, Palmdale to Burbank Regional Consultant, and Burbank to Anaheim Regional Consultant

Budgeted Resources: 13,390

Estimated completion: Ongoing

## 5. SPECIAL REQUESTS

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

Estimated Resources: TBD

Estimated completion: As needed/requested