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CHIEF INTERNAL AUDITOR

November 4, 2019

To: Audit Committee
From: Steven Martin, Chief Internal Auditor
Re: Amendment to the 2019-2020 Audit Plan

It is proposed to amend the 2019-2020 audit plan for the next four strata of construction audits from 2015-2018 to 2018-2019.

- #3 Non-Priority Vendors Job Order Contracts
- #4 Joint Ventures
- #5 Non-Priority Vendors Construction/Maintenance (All Fund 600's, Fund 774)
- #6 Non-Priority Vendors Construction/Maintenance Contracts Multi Fund (Fund 197 & Fund 199)

Original Plan

Audit #	Audit Name	Job Order Contracts Total	Non-Job Order Contracts Total	Total Audit Universe	Total Audit Sample	Total Audit Sample Dollar Amount
1	Construction Priority Vendors 2015 – 2018	52	34	86	86	50,602,441.05
2	Maintenance Priority Vendors 2015 – 2018	74	0	74	74	17,456,107.32
3	Non-Priority Vendors Job Order Contracts 2015 – 2018	321	79	321	79	35,413,388.48
4	Joint Ventures 2015 – 2018	TBD	TBD	84	84	382,414,098.02
5	Non- Priority Vendors Construction/Maintenance 2015 – 2018 (All Fund 600's, Fund 774)	TBD	TBD	1908	91	40,179,654.35
6	Non- Priority Vendors Construction/Maintenance Contracts 2015 – 2018 Multi Fund (Fund 197 & Fund 199)	TBD	TBD	2243	91	368,953,335.74
Total Purchase Orders/Contracts		447	113	4716	505	895,019,024.96

IA will continue to audit selected 2015-2019 contracts which may result in paybacks to the District from contractors.