

Office of the Chief Auditor  
Fiscal Year 2021 Audit Plan  
Revised May 10, 2021

Key Work Activity	Objective <sup>1</sup>	Revised Hours
<b>Audit Engagement Hours</b>		
Business and Real Estate Agreements <sup>2</sup>	To determine if the RCC land lease is administered appropriately.	20
Contractor Monitoring <sup>2</sup>	To determine if the contract with Turner is administered appropriately.	75
Small Business Development Management <sup>2</sup>	Review controls, compliance, and performance related to Small Business Development management.	100
Internal Controls in Place While Staff is Working Remotely	To determine if the key internal controls in place are adequate or appropriate when staff is working remotely.	235
Formal Bidding and Contracting <sup>2</sup>	To determine if bidding procedures align with best practices and/or Authority needs and if bidding procedures are being administered effectively and efficiently.	400
System Security	To determine the level of compliance with the Authority's information security policies.	495
System Security	To evaluate the Authority's security posture by performing penetration testing.	250
Harbor Police Contract Management <sup>2</sup>	To determine if Harbor Police costs and services are appropriate and equitable.	225
Emergency & Single Source Purchases	To determine if purchases made during an emergency or from sole sources are appropriate and reasonable.	425
Traffic Control, Vehicle Insp., Code Comp., Citations & Notice of Violation Admin.	To determine if the processes and controls in place for automobile citations are adequate and appropriate.	450
Commercial Vehicle Licensing, Permitting, & Revenue Collection	To determine the adequacy and accuracy of the GateKeeper system.	450
Contractor Monitoring	To determine if the contract with Sundt is administered appropriately.	500
Accounts Payable	To determine if the internal controls in the procurement to pay cycle are adequate and appropriate.	475
Employee Benefits ( <i>Audit Terminated</i> )	To determine if the processes and controls in place for employee benefit payments are adequate and appropriate.	185
Arts Program Administration	To determine if the Authority's Arts Program is administered appropriately.	475
Enterprise Content Management System (ECMS)	To determine if access rights in ECMS are appropriate.	450
P Card Administration	To determine if P-Card purchases were in compliance with program requirements.	395
Accounts Receivable / Collections <sup>3</sup>	To determine if the rent abatement program was properly administered and in compliance with applicable Federal requirements of the COVID-19 relief acts.	300
Contractor Monitoring <sup>3</sup>	To determine if the Engineered Materials Arresting System (EMAS) project was properly monitored and managed.	260
To Be Determined	To initiate audit(s)/consulting engagements based on risks identified at the discretion of the Chief Auditor.	-
<b>Total Audit Engagement Hours</b>		<b>6,165</b>

<sup>1</sup> Objective may change based on the preliminary survey performed by the OCA.

<sup>2</sup> Audit activity has been carried forward from Fiscal Year 2020. Audit has been put on hold until September 2021 due to COVID related delays.

<sup>3</sup> Audit activity expected to carry forward into Fiscal Year 2022. The hours indicated are the hours expected to be utilized in Fiscal Year 2021.

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<b>Consulting Engagement Hours</b>		
COVID-19	To provide assistance to management related to COVID-19. Assistance may include, but is not limited to, counsel, advice, facilitation, and training.	60
Calculation and Reconciliation of Concession Rents and Fees	To provide assistance to management related to the calculation and reconciliation of the rents and fees of Airport Food and Beverage and Retail Concessionaires for Fiscal Year 2020. Assistance may include, but is not limited to, counsel, advice, facilitation, and training.	165
	<b>Total Consulting Engagement Hours</b>	<b>225</b>
<b>General Audit Hours</b>		
Construction Meeting Attendance & External Service Provider Procurement and Coordination	Attend various construction meetings and incorporate knowledge into ongoing risk assessments, and initiate audits if needed. Additionally, evaluate OCA construction auditing expertise needed for Airport Development Plan. Procure services as needed.	380
Development of Data Analytics	Develop a data analytics program for rental car concessions and potentially in-terminal concessions.	493
Ethics Program <sup>4</sup>	To review ethics policies, provide training, and investigate reported incidents.	330
Information Technology Meeting Attendance	Attend various Information Technology meetings, incorporate knowledge into ongoing risk assessments, and initiate audits if needed.	130
Quality Assurance & Improvement Program <sup>5</sup>	To assess OCAs conformance with the <i>Standards</i> , whether internal auditors apply the Code of Ethics, and to allow for the identification of improvement opportunities.	300
Recommendation Follow-up <sup>5</sup>	To verify that internal and external audit recommendations have been implemented as intended.	140
Risk Assessment and Audit Plan	To conduct a Risk Assessment that will identify the high risk activities to be considered when preparing the annual Audit Plan.	221
	<b>Total General Audit Hours</b>	<b>1,994</b>
<b>Administrative Hours</b>		
Administrative - Indirect	Attendance at Staff/Board/Committee Meetings, Continuing Professional Development, and Other.	2,088
Administrative - Benefit	Vacation, Holiday Time, and Other Leave/Time Off.	2,008
	<b>Total Administrative Hours</b>	<b>4,096</b>
	<b>Total Hours</b>	<b>12,480</b>

<sup>4</sup> Required activity in the Charter of the Audit Committee.

<sup>5</sup> Required Activity in the Charter for the Office of the Chief Auditor.

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Key Work Activity	Objective <sup>1</sup>	Revised Hours
<b>Contingent Audit Hours</b>		
Manage the Business Continuity Plan	To determine if the Business Continuity Plan adequately addresses risks and contains an adequate response plan.	450
TNC Contract Administration & Revenue Collection	To determine if the Transportation Network Company (TNC) Contract is administered appropriately.	475
Advertising	To determine if the marketing program for concessions is administered appropriately.	425
Pension Funding	To determine if the census data sent to SDCERS is accurate and if the retirement plan is administered appropriately by the Authority.	500
Management of ALUC, Board, and Standing Board Committee Meetings	To determine if the processes and technology utilized for Board, Airport Land Use Commission (ALUC), and Committee meetings are efficient and appropriate.	400
Maintenance Service Contracts Oversight	To determine if the processes and controls in place for labor compliance are adequate and appropriate.	450
Account Provisioning /De-Provisioning	To determine if account provisioning and de-provisioning are performed timely.	375
Rental Car Shuttle Service Contract Administration	To determine if the Rental Car Shuttle Service operations are administered appropriately.	450
Harbor Police Contract Management	To determine if the expenses included in the Fiscal Year 2020 Harbor Police true-up are accurate and adhere to the agreements between the Authority and the Port of San Diego.	400
	<b>Total Contingent Audit Hours</b>	<b>3,925</b>