

Office of the Chief Auditor
Fiscal Year 2023 Audit Plan
June 2, 2022

Division	Key Work Activity	Objective ¹	Estimated Hours
Audit Hours			
Revenue Generation & Partnership Development	Tenant Lease Administration and Management ²	To determine if fiscal year 2022 concessions and Customer Facility Charges (CFC) / Transportation Facilities Charges (TFC) reported to the Authority are accurate for all Airport Rental Car Companies.	375
Development	Terminals and Roadway Validation Phase Cost Controls ²	To determine if the controls surrounding the Validation Phase costs are adequate and operating as designed. ³	100
Revenue Generation & Partnership Development	Tenant Lease Administration and Management ²	To determine if the food and beverage concessionaire surcharge is administered appropriately.	125
Revenue Generation & Partnership Development	Tenant Lease Administration and Management ⁴	To determine if fiscal year 2023 concessions and Customer Facility Charges (CFC) / Transportation Facilities Charges (TFC) reported to the Authority are accurate for all Airport Rental Car Companies.	500
Finance	System Security	To evaluate the Authority's security posture by performing penetration testing of the Authority's web facing sites.	400
Operations	Harbor Police Contract Mgmt.	To determine if selected Harbor Police costs or services are appropriate related to fiscal year 2021.	425
Development	Contractor Monitoring	To determine if the construction of the new administration building is properly managed.	450
Talent, Culture & Capability	Employee Benefits	To determine if employee payroll deductions are administered appropriately.	550
External Relations	Records Management	To determine if official records and electronic signatures meet Authority requirements.	500
Operations	Parking Management Contract Admin.	To determine if requirements of the Ace Parking contract are in compliance with agreement.	600
Revenue Generation & Partnership Development	Small Business Management	To determine if commitments to small businesses are met and reported.	500

¹ Objective may change based on the preliminary survey performed by the OCA.

² Audit activity has been carried forward from fiscal year 2022.

³ This audit is being performed in partnership with the external construction audit firm, Baker Tilly. The hours listed are the hours for OCA staff only and do not include the hours for Baker Tilly.

⁴ Audit activity will continue into fiscal year 2024. Fiscal year 2024 audit hours are estimated at approximately 200 hours. Total hours for this audit are estimated at 700.

Office of the Chief Auditor
 Fiscal Year 2023 Audit Plan
 June 2, 2022

Division	Key Work Activity	Objective ¹	Estimated Hours
Development	To Be Determined - Construction	To initiate audits related to the New T1 based on a Risk Assessment(s) performed by Baker Tilly.	1,100
N/A	To Be Determined	To initiate audit(s)/consulting engagements based on risks identified at the discretion of the Chief Auditor.	474
		Total Audit Hours	6,099
Consulting Hours			
Finance	Grant, PFC, & CFC Administration ⁵	To provide management assistance with grant funding. Assistance is anticipated to be limited to items such as research, interpretation, and application of the federal requirements regarding procurement.	75
		Total Consulting Hours	75

⁵Consulting activity has been carried forward from Fiscal Year 2022.

Office of the Chief Auditor
Fiscal Year 2023 Audit Plan
June 2, 2022

Division	Key Work Activity	Objective ¹	Estimated Hours
General Audit Hours			
N/A	Risk Assessment and Audit Plan ⁶	To conduct a Risk Assessment that will identify the high risk activities to be considered when preparing the annual Audit Plan.	232
Development	Construction Meeting Attendance & External Construction Auditor Coordination	Attend various construction meetings and incorporate knowledge into ongoing risk assessments and management of the External Construction Auditor.	380
Finance	Information Technology Meeting Attendance	Attend various Information Technology meetings, incorporate knowledge into ongoing risk assessments, and initiate audits, if needed.	40
N/A	Peer Review Participation	To satisfy the Association of Local Government Auditors (ALGA) requirement for the OCA to volunteer two audit staff to serve on a Quality Assurance Review for another organization.	180
N/A	Development of Data Analytics	Develop a data analytics program for in-terminal concessions or other programs.	200
N/A	Ethics Program ⁵	To review ethics policies, perform training, and investigate reported incidents.	300
N/A	Recommendation Follow-up ⁵	To verify that internal and external audit recommendations have been implemented as intended.	160
N/A	Quality Assurance & Improvement Program ⁵	To assess conformance with the <i>Standards</i> , whether internal auditors apply the Code of Ethics, and allow for the identification of improvement opportunities.	320
		Total General Audit Hours	1,812
Administrative Hours			
N/A	Administrative - Indirect	Attendance at Staff/Board/Committee Meetings, Continuing Professional Development and Other.	2,390
N/A	Administrative - Benefit	Vacation, Holiday Time, and Other Time Off.	2,104
		Total Administrative Hours	4,494
		Total Hours	12,480

⁶ Required activity in the Charter for the Office of the Chief Auditor or Charter of the Audit Committee.

Office of the Chief Auditor
Fiscal Year 2023 Contingent Audit Activities

Division	Key Work Activity	Objective ⁷	Estimated Hours
Revenue Generation & Partnership Development	Tenant Lease Administration and Management	To determine if concessions and Customer Facility Charges (CFC) / Transportation Facilities Charges (TFC) reported to the Authority are accurate for a selected Airport Rental Car Company.	400
Operations	Airport Ground Transportation Operations Management	To determine if the privacy and personal information security procedures and practices related to the Automated License Plate Reader (ALPR) system are adequate.	500
Revenue Generation & Partnership Development	Social Media/Website / Webmaster	To determine if the controls around social media and/or website administration are appropriate and adequate.	450
Finance	Accounts Payable	To determine if the controls related to the Accounts Payable automated payment files are appropriate.	450
Finance	Account Provisioning /De-Provisioning	To determine if account provisioning and de-provisioning are performed timely.	450
Operations	Rental Car Shuttle Service Contract Administration	To determine if the Shuttle Service operations are administered appropriately.	650
Development	Contractor Monitoring	To determine if the AECOM contract is administered appropriately.	500
Finance	Asset Management	To determine if computer imaging is administered appropriately.	500
Development	Curfew Violations	To determine if curfew violations are administered appropriately	450
Operations	TNC Contract Administration & Revenue Collection	To determine if the TNC contract is administered appropriately.	475
Operations	Employee & Parking Card and Policy Administration	To determine if Parking Cards are administered appropriately.	550
Talent, Culture & Capability	Leaves of Absence / Catastrophic Leave	To determine leaves of absences are administered appropriately.	525
Total Contingent Audit Hours			5,900

⁷ Objective may change based on the preliminary survey performed by the OCA.