

Office of the Chief Auditor
Fiscal Year 2024 Audit Plan
Approved June 1, 2023

Division	Key Work Activity	Objective ¹	Estimated Hours
Audit Hours			
Revenue Management and Business Development	Tenant Lease Administration and Management ²	To determine if fiscal year 2023 concessions and Customer Facility Charges (CFC) / Transportation Facilities Charges (TFC) reported to the Authority are accurate for Airport Rental Car Companies.	300
Development	Turner-Flatiron Self Perform Work ²	To determine if work self-performed by Turner-Flatiron complies with the agreement. ³	104
Operations	Harbor Police Contract Mgmt. ²	To determine if selected Harbor Police costs and services are appropriate and equitable for the fiscal years 2018, 2019, and 2020.	100
Human Resources	Employee Benefits ²	To determine if employee payroll deductions are administered appropriately.	150
Finance	Accounts Payable ²	To determine if the controls for Paymode X are appropriate.	200
Revenue Management and Business Development	Tenant Lease Administration and Management ⁴	To determine if fiscal year 2024 concessions and Customer Facility Charges (CFC) / Transportation Facilities Charges (TFC) reported to the Authority are accurate for Airport rental car companies.	500
Finance	System Security	To evaluate the Authority's security posture by performing testing of the Authority's Virtual Private Network access.	350
Operations	Harbor Police Contract Mgmt.	To determine if selected Harbor Police costs or services are appropriate related to fiscal year 2022.	425
Revenue Management and Business Development	Tenant Lease Administration and Management	To determine in terminal concessionaires are complying with selected elements of their contracts.	550
Revenue Management and Business Development	Tenant Lease Administration and Management	To determine if appropriate internal controls in the property management software (ABRM) are appropriate and if data is accurate.	550
Finance	Account Provisioning /De-Provisioning	To determine if account provisioning and de-provisioning are performed timely.	450
Revenue Management	Tenant Lease Administration	To determine if Budget Rent a Car accurately paid concessions and Customer Facility Charges (CFC).	300

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

² Audit activity has been carried forward from fiscal year 2023.

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.

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Division	Key Work Activity	Objective ¹	Estimated Hours
and Business Development	and Management		
Revenue Management and Business Development	Tenant Lease Administration and Management	To determine if Fast Track Rent a Car accurately paid concessions and Transportation Facility Charges (TFC).	350
Revenue Management and Business Development	Small Business Management	To determine if Small Business Management is managed appropriately.	550
Development	To Be Determined - Construction	To initiate audits related to the New T1 based on a Risk Assessment(s) performed by Baker Tilly.	700
N/A	To Be Determined	To initiate audit(s)/consulting engagements based on risks identified at the discretion of the Chief Auditor.	573
		Total Audit Hours	6,152
Consulting Hours			
Operations / Finance	Harbor Police Contract Mgmt.	To provide management assistance with recommendations related to the Harbor Police Contract.	200
		Total Consulting Hours	200

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Division	Key Work Activity	Objective ¹	Estimated Hours
General Audit Hours			
N/A	Risk Assessment and Audit Plan ⁵	To conduct a Risk Assessment that will identify the high-risk activities to be considered when preparing the annual Audit Plan.	252
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.	20
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.	350
		Total General Audit Hours	1,662
Administrative Hours			
N/A	Administrative - Indirect	Attendance at Staff/Board/Committee Meetings, Continuing Professional Development and Other.	2,290
N/A	Administrative - Benefit	Vacation, Holiday Time, and Other Time Off.	2,176
		Total Administrative Hours	4,466
		Total Hours	12,480

⁵ 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 2024 Contingent Audit Activities
Approved June 1, 2023

Division	Key Work Activity	Objective ⁶	Estimated Hours
Revenue Management and Business 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
Human Resources	Diversity & Inclusion	To determine if the Diversity & Inclusion Program is accurately tracking metrics and best practices.	500
Revenue Management and Business 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
Revenue Management and Business Development	Tenant Lease Administration and Management	To determine if the food and beverage concessionaire surcharge is administered appropriately.	450
Operations	Rental Car Shuttle Service Contract Administration	To determine if the Shuttle Service operations are administered appropriately.	650
Development	Tenant Lease Administration and Management	To determine if airport lounge concession contracts are administered appropriately.	500
Finance	Asset Management	To determine if computer imaging is administered appropriately.	500
Operations	Parking Management Contract Administration	To determine if Dynamic Pricing is being managed appropriately.	550
Operations	TNC Contract Administration & Revenue Collection	To determine if the TNC contract is administered appropriately.	475
Development	Curfew Violations	To determine if curfew violations are administered appropriately.	450
Talent, Culture & Capability	Leaves of Absence / Catastrophic Leave	To determine leaves of absences are administered appropriately.	525

⁶ Objective may change based on the preliminary survey performed by the OCA.

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Revenue Management and Business Development	Advertising	To determine if the concessions marketing program is managed appropriately.	500
Operations	Parking Management Contract Administration	To determine if the close out process for parking management contract is administered appropriately.	600
Operations	ARFF Management	To determine if costs included in ARFF billings are appropriate.	500
Marketing & Air Service Development	Air Service Management	To determine if fuel rights are administered appropriately.	500
		Total Contingent Audit Hours	8,000