

Office of the Chief Auditor  
Proposed Fiscal Year 2025 Audit Plan

ATTACHMENT 1

Division	Key Work Activity	Objective <sup>1</sup>	Estimated Hours
<b>Audit Hours</b>			
Revenue Generation and Partnership Development	Tenant Lease Administration and Management <sup>2</sup>	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. <i>Audit Engagement #24005</i>	300
Revenue Generation and Partnership Development	Tenant Lease Administration and Management <sup>2</sup>	To determine if appropriate internal controls in the property management software (ABRM) are appropriate. <i>Audit Engagement #24008</i>	500
Revenue Generation and Partnership Development	Tenant Lease Administration and Management	To determine if data is accurate in the property management software (ABRM). <i>Audit Engagement #25001</i>	500
Revenue Generation and Partnership Development	Tenant Lease Administration and Management	To determine if Sixt Rent a Car accurately paid concessions and Customer Facility Charges (CFC). <i>Audit Engagement #25002</i>	450
Revenue Generation and Partnership Development	Tenant Lease Administration and Management	To determine if Enterprise Rent a Car accurately paid concessions and Transportation Facility Charges (TFC). <i>Audit Engagement #25003</i>	350
Revenue Generation and Partnership Development	Tenant Lease Administration and Management <sup>3</sup>	To determine if fiscal year 2025 concessions and Customer Facility Charges (CFC) / Transportation Facilities Charges (TFC) reported to the Authority are accurate for Airport rental car companies. <i>Audit Engagement #25004</i>	350
Finance	System Security	To evaluate the Authority's security posture by performing testing of the Aviation Security and Public Safety's system. <i>Audit Engagement #25005</i>	300
Operations	Harbor Police Contract Mgmt.	To determine if selected Harbor Police costs or services are appropriate related to fiscal year 2022 and 2023. <i>Audit Engagement #25006</i>	550
Operations	ARFF Management	To determine if costs included in ARFF billings are appropriate. <i>Audit Engagement #25007</i>	500

<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 2024.

<sup>3</sup> Audit activity will continue into fiscal year 2025.

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Division	Key Work Activity	Objective <sup>1</sup>	Estimated Hours
Finance	Accounts Payable <sup>3</sup>	To determine if the controls related to the Accounts Payable automated payment files are appropriate. <i>Audit Engagement #25008</i>	100
Operations	Parking Management Contract Administration	To determine if the parking management contract is administered appropriately. <i>Audit Engagement #25009</i>	600
Revenue Generation and Partnership Development	Tenant Lease Administration and Management	To determine if Hertz Rent a Car accurately paid concessions and Customer Facility Charges (CFC). <i>Audit Engagement #25010</i>	300
Development	To Be Determined - Construction	To initiate audits related to the New T1 based on a Risk Assessment(s) performed by Baker Tilly.	600
N/A	To Be Determined	To initiate audit(s)/consulting engagements based on risks identified at the discretion of the Chief Auditor.	551
		<b>Total Audit Hours</b>	<b>5,951</b>
<b>Consulting Hours</b>			
Operations / Finance	Harbor Police Contract Mgmt.	To provide management assistance with recommendations related to the Harbor Police Contract. <i>Consulting Engagement #24011-C</i>	200
Revenue Generation and Partnership Development	Tenant Lease Administration and Management	To provide management assistance with a new Rent a Car Company related to reporting and payment of concession fees and Customer Facility Charges (CFC) / Transportation Facilities Charges (TFC). <i>Consulting Engagement #24012-C</i>	50
		<b>Total Consulting Hours</b>	<b>250</b>

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Division	Key Work Activity	Objective <sup>1</sup>	Estimated Hours
<b>General Audit Hours</b>			
N/A	Risk Assessment and Audit Plan <sup>4</sup>	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.	300
N/A	Development of Data Analytics	Develop a data analytics program for in-terminal concessions or other programs.	200
N/A	Ethics Program <sup>4</sup>	To review ethics policies, perform training, and investigate reported incidents.	450
N/A	Recommendation Follow-up <sup>4</sup>	To verify that internal and external audit recommendations have been implemented as intended.	160
N/A	Quality Assurance & Improvement Program <sup>4</sup>	To assess conformance with the <i>Standards</i> , whether internal auditors apply the Code of Ethics, and allow for the identification of improvement opportunities.	380
		<b>Total General Audit Hours</b>	<b>1,742</b>
<b>Administrative Hours</b>			
N/A	Administrative - Indirect	Attendance at Staff/Board/Committee Meetings, Continuing Professional Development and Other.	2,361
N/A	Administrative - Benefit	Vacation, Holiday Time, and Other Time Off.	2,176
		<b>Total Administrative Hours</b>	<b>4,537</b>
		<b>Total Hours</b>	<b>12,480</b>

<sup>4</sup> 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 2025 Contingent Audit Activities

ATTACHMENT 2

Division	Key Work Activity	Objective <sup>5</sup>	Estimated Hours
Revenue Generation and 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	Rental Car Shuttle Service Contract Administration	To determine if the Shuttle Service operations are administered appropriately.	650
Revenue Generation and Partnership Development	Tenant Lease Administration and Management	To determine if the close out process for in terminal concession contracts are administered appropriately.	600
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
Talent, Culture & Capability	Leaves of Absence / Catastrophic Leave	To determine leaves of absences are administered appropriately.	525
Revenue Generation and Partnership Development	Advertising	To determine if the concessions marketing program is managed appropriately.	500
Operations	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.	500
Revenue Generation and Partnership Development	Tenant Lease Administration and Management	To determine the operations of a new SDIA Rental Car Company Agreement holder.	400

<sup>5</sup> Objective may change based on the preliminary survey performed by the OCA.

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Fiscal Year 2025 Contingent Audit Activities

ATTACHMENT 2

Division	Key Work Activity	Objective	Estimated Hours
Finance	P Card Administration	To determine if the Authority's P Cards are administered appropriately.	500
Operations	Contract Security Personnel Management	To determine if the contract for the Authority's security personnel is administered appropriately.	550
Operations	Runway Maintenance	To determine if the contract for airfield paving is administered appropriately.	500
Revenue Generation and Partnership Development	Tenant Lease Administration and Management	To determine if the contract for advertising is administered appropriately.	500
		<b>Total Contingent Audit Hours</b>	<b>6,650</b>