

Office of the Chief Auditor
Fiscal Year 2020 Audit Plan
Revised May 14, 2020

Key Work Activity	Objective	Hours
Audit Hours		
Owner Controlled Insurance Program (OCIP) Management ¹	To determine if the internal controls and management of the OCIP program are effective and if the Authority complies with Policies.	300
IT Asset Acquisition ¹	To determine if the controls, compliance, and performance related to the Authority's information technology acquisition and implementation are adequate.	320
Capital and Maintenance Project Selection and Planning ¹	Evaluate the Authority's capital and maintenance project selection and planning process.	110
Transportation Network Company (TNC) Reviews and Assistance ¹	Working with the Ground Transportation Department, review TNC operations, and assist with sample selection of TNC operators for background checks.	120
Small Business Development Management ¹	Review controls, compliance, and performance related to Small Business Development management.	130
Automated License Plate Reader (ALPR) System – Ace Parking ¹	Review privacy and personal information security procedures and practices related to the Automated License Plate Reader (ALPR) system.	100
Leigh Fisher & Associates ¹	Review contract expenditures providing airport planning consulting services, with an estimated maximum contract amount of \$9,367,875.	50
Tenant Lease Admin. and Management	To determine if Revenue Generation & Business Development effectively and efficiently tracks and manages contracts and agreement requirements.	800
Harbor Police Contract Management	To determine if Harbor Police costs and services are appropriate and equitable.	150 ²
Account Provisioning and De-Provisioning	To determine if account provisioning and de-provisioning is performed timely.	225
Formal Bidding and Contracting	To determine if bidding procedures align with best practices and/or Authority needs and if bidding procedures are being administered effectively and efficiently.	600
Rental Car Shuttle Service Contract Administration	To determine if the Rental Car Shuttle Service contract with SP+ is administered appropriately.	500
Contractor Monitoring	To determine if the contract with AECOM is administered appropriately.	450
Contractor Monitoring	To determine if the contract with Turner is administered appropriately.	300
Tenant Lease Admin. and Management	To determine if the concession revenue and Customer Facilities Charges received from Nevada Lease and Rental Inc. dba Payless Car Rental System are in accordance with the agreement.	400
Tenant Lease Administration and Management	To determine if rental car companies, not located in the Rental Car Facility (RCC), are remitting amounts due in accordance with the agreements and are administered appropriately.	450

¹ Audit Activity has been carried forward from Fiscal Year 2019.

² This Audit Activity has been started and will be carried over to Fiscal Year 2021.

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Change Orders	To determine if the Change Order Process in Airport Design and Construction aligns with best practices or Authority needs.	450
Terminal Maintenance & Airport and Tenant Service Requests	To determine if Facilities Management accurately and appropriately monitors time and expense tracking.	475
Parking Management Contract Administration	To determine if the amounts paid by the Authority for the shuttle and parking contracts administered by Ace are in accordance with the agreements.	500
Business and Real Estate Agreements	To determine if the RCC land lease is administered appropriately.	375
To Be Determined	To initiate audit(s) based on risks identified at the discretion of the Chief Auditor.	350
Total Audit Hours		7,155
Consulting Hours		
Tenant Lease Admin. and Management	To provide advice to Revenue Generation & Business Development on contract language in contracts managed by Revenue Generation and Business Development.	365
COVID-19	To provide assistance to management related to COVID-19. Assistance may include, but is not limited to, counsel, advice, facilitation, and training.	300
Total Consulting Hours		665
General Audit Hours		
Risk Assessment and Audit Plan ³	To conduct a Risk Assessment that will identify the high risk activities to be considered when preparing the annual Audit Plan.	240
Construction Meeting Attendance	Attend various construction meetings, incorporate knowledge into ongoing risk assessments, and initiate audits if needed.	100
Information Technology Meeting Attendance	Attend various Information Technology meetings, incorporate knowledge into ongoing risk assessments, and initiate audits if needed.	180
Development of Data Analytics	To determine the feasibility of developing a data analytics program for Rental Car Concessions.	120
Ethics Program ⁴	To review ethics policies, provide training, and investigate reported incidents.	200
Recommendation Follow-up ²	To verify that internal and external audit recommendations have been implemented as intended.	95
Quality Assurance & Improvement Program ²	To assess conformance with the <i>Standards</i> , whether internal auditors apply the Code of Ethics, and allow for the identification of improvement opportunities.	200
Total General Audit Hours		1,135
Administrative Hours		
Administrative	Attendance at Staff/Board/Committee meetings, vacation, holiday time, Continuing Professional Education, and other.	4,205
Total Hours		13,160

³ Required activity in the Charter for the Office of the Chief Auditor.

⁴ Required activity in the Charter of the Audit Committee.