

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

Key Work Activity	Objective <sup>1</sup>	Revised Hours
<b>Audit Hours</b>		
Harbor Police Contract Management <sup>2</sup>	To determine if Harbor Police costs and services are appropriate and equitable for the Fiscal Years 2018, 2019, and 2020.	548
System Security <sup>2</sup>	To evaluate the Authority's security posture by performing penetration testing of the Authority's Aviation Security and Public Safety's system.	120
Records Management <sup>2</sup>	To determine if access rights in the Authority's Enterprise Content Management System (ECMS) are appropriate.	290
Accounts Receivable / Collections <sup>2</sup>	To determine if the rent abatement program was properly administered and in compliance with applicable Federal requirements of the COVID-19 relief acts.	400
Contractor Monitoring <sup>2</sup>	To determine if the Engineered Materials Arresting System (EMAS) project was properly monitored and managed.	140
Harbor Police Contract Management	To determine if controls surrounding the Accounting Department's review of the Fiscal Year 2020 True-up of Harbor Police costs and services are appropriate.	550
Tenant Lease Administration & Management <sup>3</sup>	To determine if the concessions, CFC/TFCs reported to the Authority are accurate for all Airport Rental Car Companies.	1,140
Employee Training and Development	To determine if employee trainings are administered appropriately.	525
Tenant Lease Administration & Management	To determine if terminal airport space is managed and billed appropriately.	525
Terminal Maintenance	To determine if fire extinguishers are in compliance with inspection and other requirements.	275
Turner-Flatiron Validation Phase Payment Applications	To determine if the Validation Phase payment application costs are accurate, properly supported, and in compliance with the agreement requirements.	300
Terminals and Roadway Validation Phase Cost Controls <sup>4</sup>	To determine if the controls surrounding the Validation Phase costs are adequate and operating as designed. <sup>5</sup>	250
Turner-Flatiron Direct Labor Validation Phase	To determine if direct labor is properly billed using the correct labor rate calculations and in accordance with the terms of the agreement. <sup>5</sup>	133

<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 2021.

<sup>3</sup> Audit engagement is not anticipated to be completed in Fiscal Year 2022 and will be carried forward to the Fiscal Year 2023 Audit Plan. The hours budgeted in Fiscal Year 2022 are 1,140. An additional 375 hours will be needed in Fiscal Year 2023 to complete. The total budget for this audit engagement is 1,515.

<sup>4</sup> Audit engagement is not anticipated to be completed in Fiscal Year 2022 and will be carried forward to the Fiscal Year 2023 Audit Plan. The hours budgeted in Fiscal Year 2022 are 250. An additional 100 hours will be needed in Fiscal Year 2023 to complete. The total budget for this audit engagement is 350.

<sup>5</sup> 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.

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Tenant Lease Administration & Management	To determine if Avis Budget Car Rental, LLC accurately paid concession fees and Customer Facility Charges for the period July 1, 2018, through June 30, 2021.	450
Tenant Lease Administration & Management	To determine if the food and beverage concessionaire surcharge is administered appropriately. <sup>6</sup>	375
To Be Determined	To initiate audits related to construction activities based on a Risk Assessment(s) performed by the External Construction Auditor.	170
To Be Determined	To initiate audit(s)/consulting engagements based on risks identified at the discretion of the Chief Auditor.	-
	<b>Total Audit Hours</b>	<b>6,191</b>
<b>Consulting Hours</b>		
Grant, PFC, & CFC Administration <sup>7</sup>	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.	<b>150</b>
	<b>Total Consulting Hours</b>	<b>150</b>

<sup>6</sup> Audit engagement is not anticipated to be completed in Fiscal Year 2022 and will be carried forward to the Fiscal Year 2023 Audit Plan. The hours budgeted in Fiscal Year 2022 are 375. An additional 125 hours will be needed in Fiscal Year 2023 to complete. The total budget for this audit engagement is 500.

<sup>7</sup> Consulting engagement is not anticipated to be completed in Fiscal Year 2022 and will be carried forward to the Fiscal Year 2023 Audit Plan. The hours budgeted in Fiscal Year 2022 are 150. An additional 75 hours will be needed in Fiscal Year 2023 to complete. The total budget for this consulting engagement is 225.

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Key Work Activity	Objective <sup>8</sup>	Revised Hours
<b>General Audit Hours</b>		
Risk Assessment and Audit Plan <sup>9</sup>	To conduct a Risk Assessment of SDCRAA that will identify the high risk activities to be considered when preparing the annual OCA Audit Plan.	212
Risk Assessment - The Griffith Company Pre-Audit Activities	To perform the analysis of the Griffith Company agreement to perform the ADP Airside Improvements, and develop the associated risk assessment.	100
Risk Assessment - Sundt Construction Pre-Audit Activities	To perform the analysis of the Sundt Construction agreement to build the Administration Building, and develop the associated risk assessment.	100
Construction Meeting Attendance & External Construction Auditor Coordination	Attend various construction meetings and incorporate knowledge into ongoing risk assessments and management of the Construction Auditor.	380
Information Technology Meeting Attendance	Attend various Information Technology meetings, incorporate knowledge into ongoing risk assessments, and initiate audits if needed.	80
Development of Data Analytics	Develop a data analytics program for in terminal concessions or other programs.	220
Ethics Hotline <sup>8</sup>	To review ethics policies and investigate reported incidents.	210
Recommendation Follow-up <sup>8</sup>	To verify that internal and external audit recommendations have been implemented as intended.	140
Quality Assurance & Improvement Program <sup>8</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.	320
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
	<b>Total General Audit Hours</b>	<b>1,942</b>
<b>Administrative Hours</b>		
Administrative - Indirect	Attendance at Staff/Board/Committee Meetings, Continuing Professional Development and Other.	2,189
Administrative - Benefit	Vacation, Holiday Time and Other Time Off.	2,008
	<b>Total Administrative</b>	<b>4,197</b>
	<b>Total Fiscal Year 2022 Hours</b>	<b>12,480</b>

<sup>8</sup> Objective may change based on the preliminary survey performed by the OCA.

<sup>9</sup> Required activity in the Charter for the Office of the Chief Auditor.

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Key Work Activity	Objective <sup>10</sup>	Revised Hours
<b>Contingent Audit Hours</b>		
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
OCIP	To determine if the Owner Controlled Insurance Program (OCIP) is administered appropriately.	500
Social Media/Website / Webmaster	To determine if the controls around social media and/or website administration are appropriate and adequate.	450
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
Account Provisioning /De-Provisioning	To determine if account provisioning and de-provisioning are performed timely.	450
Rental Car Shuttle Service Contract Administration	To determine if the Shuttle Service operations are administered appropriately.	650
TNC Contract Administration & Revenue Collection	To determine if the TNC Contract is administered appropriately.	475
Employee Parking Card and Policy Administration	To determine if Parking Cards are administered appropriately.	550
Leaves of Absence / Catastrophic Leave	To determine leaves of absences are administered appropriately.	525
Innovation Lab Operations	To determine if the Innovation Lab is administered appropriately.	600
	<b>Total Contingent Audit Hours</b>	<b>5,100</b>

<sup>10</sup> Objective may change based on the preliminary survey performed by the OCA.