



SAN DIEGO COUNTY
REGIONAL AIRPORT AUTHORITY
AUDIT COMMITTEE

Item No.
4

Meeting Date: **FEBRUARY 4, 2013**

Subject:

Revision to the Fiscal Year 2013 Audit Plan of the Office of the Chief Auditor

Recommendation:

Staff recommends that the Audit Committee forward this item to the Board for information.

Background/Justification:

The Office of the Chief Auditor's (OCA) Annual Audit Plan for Fiscal Year 2013 was approved by the Audit Committee during its May 7, 2012, meeting.

Pursuant to Section 4 and Section 5 of the Charter of the Office of the Chief Auditor, amendments for unplanned and special request audits may be performed after review and consultation with the Audit Committee.

The Fiscal Year 2013 Audit Plan requires a revision due to circumstances identifying the addition, or the deletion, of the following list of projects or vendors:

Add (*per special request*): **Triad International Maintenance Corp.
(TIMCO) (*Close-out audit*)**

The revised Fiscal Year 2013 Audit Plan is presented in Attachment A.

Fiscal Impact:

No fiscal impact. The Office of the Chief Auditor's Fiscal Year 2013 Budget includes funds specified for Special Audits.

Authority Strategies:

This item supports one or more of the Authority Strategies, as follows:

- Community Strategy Customer Strategy Employee Strategy Financial Strategy Operations Strategy

Environmental Review:

1. This Board action, as an administrative action, is not a project that would have a significant effect on the environment as defined by the California Environmental Quality Act (CEQA), as amended. 14 Cal. Code Regs. §15378. This Board action is not a "project" subject to CEQA, Cal. Pub. Res. Code §21065.
2. This Board action is not a "development" as defined by the California Coastal Act. Cal. Pub. Res. Code §30106.

Equal Opportunity Program:

Not applicable

Prepared by:

MARK A. BURCHYETT
CHIEF AUDITOR

San Diego County Regional Airport Authority
OFFICE OF THE CHIEF AUDITOR
Fiscal Year 2013 Audit Plan
Revised 2-4-13

ATTACHMENT A

BUSINESS PROCESS AUDITS

- 1 Energy Usage Performance
- 2 Organizational Performance Measures
- 3 Business Continuity Management
- 4 Budget Management and Analysis
- 5 Business and Travel Expenses

EXPENSE CONTRACT AUDITS

- 6 David Brush Consulting
- 7 Advantage Performance Group LLC
- 8 Nolte Associates Inc.
- 9 S&L Specialty Contracting, Inc.
- 10 Wier Construction Corporation
- 11 Accurate Engineering ICS, Inc.
- 12 Bruel & Kjeear EMS
- 13 COLAB Studio LLC (Green Build Art)
- 14 Ricondo and Associates
- 15 AirProjects Inc.
- 16 JRM Consultants & Investigations Company

REVENUE CONTRACT AUDITS

- 17 Avis Rent A Car Systems LLC
- 18 Enterprise Rent A Car Company of Los Angeles
- 19 Fox Rent A Car
- 20 JCDecaux, Inc.
- 21 Airlines & Others (Ogden Aviation)
- 22 Gate Gourmet Inc.
- 23 Lindbergh Parking, Inc. (LPi) – Close-out
- 24 Host International Inc. – Close-out
- 25 GAT Airline Ground Support Inc.

ANNUAL ONGOING AUDITS AND SUPPORT

- 26 Aircraft Rescue & Fire Fighting (ARFF)
- 27 Board Member Expenditures
- 28 CONRAC Fund Review
- 29 Procurement Card Spending
- 30 AECOM Expenditures
- 31 Agreements with Expenditure Limits Not to Exceed \$100,000
- 32 Emergency Medical Technician-Paramedic Services
- 33 San Diego Unified Port District Billing

Special Request Audits

- 34 Newport Beach Sales & Leasing Inc. dba Budget RAC Sys. – Close-out
- 35 *Triad International Maintenance Corporation (TIMCO) – Close-out*

ETHICS PROGRAM ACTIVITY

CONSTRUCTION AUDIT AND MONITORING ACTIVITY