

Construction Cost Audit Report

24-02



Audit Scope



- Audit focused on the program management services vendor, HNTB.
- Period of Review: April 1, 2021 – December 31, 2024
- Audit topics:
 - Invoicing and Approval Process
 - HNTB Consulting Needs that Exceeded Hours of a Full-time Employee
 - Disallowed costs that UTA may have paid



Audit Recommendations, page 1

- Future contracts should have clear requirements for invoice documentation and format.
- Management should develop and document standard procedures for invoice review and approval.
- In the future the appropriate project manager must approve all invoices.
- Future contract provisions should clearly define the invoice approval process and specify the period within which UTA is authorized to review then approve invoices prior to payment to the vendor.



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- Management should develop a tracking mechanism to identify specific specialties that UTA uses for over 2,000 hours per year. Management can then use this data to build cases for additional headcount as appropriate.
- Future contracts should adopt a Master Task Order (MTO) format, or similar, to ensure that Board oversight is applied at a project level.
 - Management should work with the Board Office to define a streamlined approval process, due to the volume of single projects executed under the contract.

