



**Audit Recommendations
Follow-Up Report
For the Period July 1, 2013
Through September 30, 2013**

Project # 14-01

**Prepared by
Office of Inspector General**

**J. Timothy Beirnes, CPA, Inspector General
Ann E. Haga, Executive Assistant**



SOUTH FLORIDA WATER MANAGEMENT DISTRICT

Memorandum

To: Governing Board Members

From: J. Timothy Beirnes, CPA, Inspector General
Office of Inspector General

Date: December 19, 2013

Subject: Audit Recommendations Follow-Up Report -
For the Period July 1, 2013 through September 30, 2013
Project No. 14-01

A handwritten signature in blue ink, likely belonging to J. Timothy Beirnes, the Inspector General.

This audit was performed pursuant to the Inspector General's authority set forth in Section 20.055, F.S. Enclosed is the subject report that was conducted to assess the progress made in implementing audit recommendations.

In our efforts to continue to improve the audit process we utilize an audit recommendations tracking database as an integral part of monitoring the implementation status of audit recommendations. This database contains the basic audit information and recommendations. This system provides us with a vehicle to communicate and gather feedback on the status of the audit recommendations with the Governing Board, District management, and the audited organizational units.

Should you have any questions concerning the enclosed report, please feel free to call me at (561) 682-6398.

C: Blake Guillory
Ernie Barnett
Carolyn Ansay
Terrie Bates
Doug Bergstrom
Dan DeLisi
Len Lindahl
Tommy Strowd
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EXECUTIVE SUMMARY

Audit recommendations target the economy and efficiency of District operations and compliance with our policies and statutory responsibilities. Our recommendations also focus on providing District management with suggestions that facilitate their achievement of program goals and objectives. To be effective, audit recommendations must be implemented. Additionally, *Government Auditing Standards* require following up on audit recommendations in previously issued audit reports. Accordingly, the Office of Inspector General has performed follow-up audit work since the office was established in 1996. Every quarter our office surveys departments to determine the implementation status of recommendations and to encourage their completion. This information is maintained in the Inspector General's audit recommendation tracking system. The system allows each audit staff member to update the recommendation's "status" after reviewing information provided by the departments and offices.

This report on the implementation status of audit recommendations is for the period July 1, 2013 through September 30, 2013 (the "Reporting Period"). As shown in Exhibit 1, as of June 30, 2013 there were seven (7) recommendations that were not yet Fully Implemented, consisting of five (5) that were In-Process and two (2) that were Partially Implemented. Since then, four (4) of these recommendations have been Fully Implemented.

During the Reporting Period, 18 recommendations were added from two (2) newly issued reports. As of September 30, 2013, 10 of these recommendations have been Fully Implemented. In total from all reports, 11 recommendations are In-Process of being Implemented or have been Partially Implemented as of September 30, 2013.

There were no recommendations changed to the "No Longer Applicable" status during the current Reporting Period. The "No Longer Applicable" category includes items where conditions have changed subsequent to issuance of the audit report that rendered the recommendation no longer relevant, such as:

- Alternative compensating controls have been put in place.
- A decision was made to implement a new system that will address the issue making it impractical to retrofit the existing system.
- The policy, statute, or rule has changed.

-
- Change in strategic direction.

No recommendations fell into the “Not Implemented” category for the current and the previous report.

Following is a brief description of the attached exhibits:

- **Exhibit 1:** This Exhibit displays a summary of recommendation statuses for all audit reports with recommendations in process of implementation. Exhibit 1 also shows the changes in the status of recommendations from the beginning of the period to the end of the period.
- **Exhibit 2:** This Exhibit shows a summary of the changes in the status of recommendations by each audit report. Exhibit 2 shows only those audit reports that contained one or more recommendations that had not been fully implemented at the beginning of the reporting period.
- **Exhibit 3:** This exhibit displays detail information regarding the status of each audit recommendation. This includes the status of the recommendation for the prior reporting period and the status at the end of the current period. The comment column provides narrative information regarding implementation progress.

EXHIBIT 1
Summary of Recommendations Status
As of September 30, 2013

| | In | Partially | |
|--|----------------|--------------------|--------------|
| Prior Period Reports | Process | Implemented | Total |
| Status Prior Period (June 30, 2013) | 5 | 2 | 7 |
| Implemented or Partially Implemented During Period | (4) | - | (4) |
| Remaining Recommendations to be Fully Implemented | 1 | 2 | 3 |
| | | | |
| Reports Issued During Current Period | | | |
| New Recommendations* | 18 | - | 18 |
| Implemented or Partially Implemented | (10) | - | (10) |
| Remaining Recommendations to be Fully Implemented | 8 | - | 8 |
| | | | |
| Current Status | | | |
| Remaining Recommendations to be Fully Implemented | 9 | 2 | 11 |
| | | | |

* Initial Status is set as "In-Process"

EXHIBIT 2
Audit Reports With Implementation of Recommendations in Progress
As of September 30, 2013

| Audit No. | Audit Title | No. of Recs | | In Process | Partially Implemented | No Longer Applicable | Implemented | |
|-----------|---|-------------|-----------------------|------------|-----------------------|----------------------|-------------|------|
| | Recommendations - Prior Period Reports | | | | | | | |
| 08-09 | Review of Internal Controls Over Fuel Inventory | 5 | Initial Status | 0 | 1 | 0 | 4 | Open |
| | | | Change in Status | 0 | 0 | 0 | 0 | |
| | | | Current Period Status | 0 | 1 | 0 | 4 | |
| 10-07 | Audit of the RECOVER Program | 4 | Initial Status | 0 | 1 | 0 | 3 | Open |
| | | | Change in Status | 0 | 0 | 0 | 0 | |
| | | | Current Period Status | 0 | 1 | 0 | 3 | |
| 11-11 | Audit of Surplus Lands | 10 | Initial Status | 5 | 0 | 0 | 5 | Open |
| | | | Change in Status | -4 | 0 | 0 | 4 | |
| | | | Current Period Status | 1 | 0 | 0 | 9 | |
| | Recommendations - Report Issued | | | | | | | |
| 11-14 | Audit of CERP Cost Share Status | 9 | Initial Status | 9 | 0 | 0 | 0 | Open |
| | | | Change in Status | -4 | 0 | 0 | 4 | |
| | | | Current Period Status | 5 | 0 | 0 | 4 | |
| 12-29 | Audit of Contract Monitoring | 9 | Initial Status | 9 | 0 | 0 | 0 | Open |
| | | | Change in Status | -6 | 0 | 0 | 6 | |
| | | | Current Period Status | 3 | 0 | 0 | 6 | |
| | Recommendations - All Reports | | | | | | | |
| | TOTAL | 37 | Prior/Initial Status | 23 | 2 | 0 | 12 | |
| | | | Change in Status | -14 | 0 | 0 | 14 | |
| | | | Status Current Period | 9 | 2 | 0 | 26 | |
| | Number of Recommendations Remaining to Be Fully Implemented | 11 | | 9 | 2 | | | |

Prior Period = As of June 30, 2013

EXHIBIT 3
Detail of In-Process and Partially Implemented Audit Recommendations
As of September 30, 2013

| Audit No. | Rec No. | Audit Title | Status Prior Report | Status Current Report | Due Date | | Recommendation | Management Response | Current Period Comments Regarding Status |
|-----------|---------|---|-----------------------|-----------------------|------------|-----------|--|--|---|
| | | | | | Original | Revised | | | |
| 08-09 | 2 | Review of Internal Controls Over Fuel Inventory | Partially Implemented | Partially Implemented | 9/30/2009 | 3/15/2015 | Implement physical security measures that were identified by Emergency/Security Management. | Fencing repairs will be done in FY2010. New fences will be deferred to future years due to FY2010 budget constraints. For security systems, we will coordinate with Security Management to have them budget for these systems in future years. | The fencing for the north shore pump station (i.e. 127, 129, 131, 133, and 193) has been added to the trash rake projects at each of the sites. Due to funding constraints, estimated completion dates for S133 and S135 is 3/11/2015 and S129 and S131 is 9/8/2015. |
| 10-07 | 1 | Audit of the RECOVER Program | Partially Implemented | Partially Implemented | 10/31/2011 | 9/30/2013 | Develop jointly with the USACE an updated RECOVER Program Management Plan as required by the CERP Master Program | Agree. A draft PMP update has been submitted and circulated with the expectation that the Design Coordination Team (a partnership with the Corps) will review in May. Following comments, it is expected that the PMP will be finalized by October 2011. | The Adaptive Management and Assessment Program Management Plan, under RECOVER, has been updated and is in revision with the U.S. Army Corps of Engineers. |
| 11-11 | 1 | Audit of Surplus Lands | In Process | Implemented | 8/31/2013 | 9/30/2013 | Conduct a detailed assessment of all District lands to identify those lands, which are required for mission-related purposes and projects, and those lands that should be considered for surplus. Further, ensure that the review process is adequately documented and include justifications why parcels are or are not needed for mission-related purposes | Management agrees. | In process and on schedule. Development of a new Land Assessment Process was initiated in May 2012 and is scheduled for completion by September 30, 2013. Process of identifying lands for potential exchange or surplus was completed with approval of the staff recommendations for the fifth and final assessment region by the GB on September 12, 2013. |
| 11-11 | 2 | Audit of Surplus Lands | In Process | Implemented | 8/31/2013 | 9/30/2013 | Consider performing a review for surplus District lands on a periodic basis utilizing the results of the initial comprehensive assessment. | Management agrees. After the initial review process is completed, a determination will be made to address the most appropriate frequency for future land assessments for District lands. | On schedule. The frequency and timing needed to assess District land inventory for potential surplus will be included as part of the Land Assessment Process currently being developed and scheduled for completion in September 2013. Because the current land assessment is much more thorough than was anticipated in the audit, it is anticipated that the frequency of this type of assessment will not only be repeated as necessary, and not more often than every 3-5 years. A reassessment every 5 years is considered sufficient. However, ongoing assessment of specific properties should be conducted as appropriate, with recommendations taken to the GB for approval. |

| Audit No. | Rec No. | Audit Title | Status Prior Report | Status Current Report | Due Date | | Recommendation | Management Response | Current Period Comments Regarding Status |
|-----------|---------|-------------------------------------|---------------------|-----------------------|------------|------------|---|--|--|
| | | | | | Original | Revised | | | |
| 11-11 | 3 | Audit of Surplus Lands | In Process | Implemented | 8/31/2013 | 9/30/2013 | Require that the annual requests to staff identify potential surplus District lands are adequately documented. | Management agrees. A review of the appropriate documentation to be included in surplus land consideration by staff will be included in the new land assessment process currently being developed. | On schedule. A new process to include a much more extensive level of input from appropriate District staff has been included in the new Land Assessment Process. District staff throughout the agency are now being included in the land assessment process. The completed land assessment process included requests to every department of the District requesting comments on each District fee owned property. Additional requests will be included in the surplus due diligence process. |
| 11-11 | 7 | Audit of Surplus Lands | In Process | Implemented | 12/31/2012 | 9/30/2013 | Establish detailed marketing strategies for disposing surplus tracts in an efficient manner. Consider strategies such as notifying neighboring landowners and posting sale signs on the properties. | Management agrees. | A new process is being developed to include notification of neighboring landowners, staff (SME), stakeholders, government agencies and interested parties in order to increase awareness of upcoming surplus bid requests. A list for notifying neighbors of lands has already approved for surplus and is currently being prepared. Process development is being synchronized with the Land Assessment Process. A process for conducting due diligence and publicly noticing properties approved for surplus has been developed and will be incorporated into lands approved by the GB for surplus. |
| 11-11 | 9 | Audit of Surplus Lands | In Process | In Process | 3/31/2013 | 12/1/2013 | Explore the potential of leasing additional lands for communications towers or tower space to businesses in the telecommunication industry. | Management agrees. | A review process is on schedule to identify potential sites for tower and communication system leases. Due date change due to shortage of staff. |
| 11-14 | 1 | Audit of the CERP Cost Share Status | In Process | Implemented | 9/30/2013 | 9/30/2013 | Add a row on the Cost-Share Balance Spreadsheet to show the required future cash needs for land acquisition and relocations that are included in historical cost, but have not yet been expended. | The Cost Share Balance Spreadsheet will be adjusted to only show actual expenditures to date for land acquisitions and relocations. Future land expenditures and relocations will be shown in the expected year of acquisition. The Cost share Balance has already been adjusted for Generation 1 projects and effort has commenced to adjust Generation 2 projects. | The Cost Share Balance Spreadsheet has been adjusted to only show actual expenditures for land acquisitions and relocations. Future land expenditures and relocations are shown in the expected year of acquisition or relocation. This effort has been completed for all Generation 1 and Generation 2 projects. |
| 11-14 | 2 | Audit of the CERP Cost Share Status | In Process | Implemented | 12/31/2013 | 12/31/2013 | Correct the fund codes in District's land acquisition records to properly reflect the 50/50 cost sharing provision for all land acquired under the East Coast Buffer/Water Preserve Area Land Acquisition Grant No. FB.1. | Records of the cost sharing between the District and the East Coast Buffer/Water Preserve Area Land Acquisition Grant FB-1 are maintained by the District Finance unit. The Real Estate unit will coordinate with the Finance unit to ensure fund balances and codes in the Real Estate IRIS database accurately reflect the 50/50 cost share balances for all land acquired with these grant funds. | The Real Estate Staff has confirmed that all tracts associated to Grants FB-1 are identified in the IRIS database and balances for overall land cost. The indicator whether or not a tract is included in a grant in IRIS is the population of the Grant ID field in the business transaction in IRIS. Additionally, we will submit a request to IT to add a read only field for the Grant ID on the Property Screen in order to have it more visible to the user. |

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| | | | | | Original | Revised | | | |
| 11-14 | 3 | Audit of the CERP Cost Share Status | In Process | In Process | 9/30/2013 | 1/31/2014 | Research and resubmit credit request to the Corps, and follow up to insure all eligible credit is received. | The Finance Bureau's immediate priority is to review and submit fiscal year 2012 and 2013 work in-kind costs for CERP and the Kissimmee River Restoration Project to the Corps. When this is completed Finance Bureau staff will resubmit expenditures identified in the audit, along with supporting documentation that were previously disallowed. | In Process - The Finance Bureau just completed and submitted the final 2012 work-in-kind reports and is working on the FY 2013 cost crediting reports. It is anticipated that the costs identified in the audit will be resubmitted no later than January 31, 2014. |
| 11-14 | 4 | Audit of the CERP Cost Share Status | In Process | In Process | 12/30/2013 | 12/20/2013 | Follow up with the Corps to insure all eligible construction credit is received particularly those authorized, eligible expenditures for projects with a PPA. | Everglades Policy & Coordination will meet on a quarterly basis with Corps staff to review the status of open construction credit submissions and expected timing of construction credit approval. Based on these meetings we will provide any additional expenditure support needed for the Corps to approve expenditures for construction credit. | Discussions are ongoing--currently SFWMD has limited construction expenditures for projects with PPA's. |
| 11-14 | 5 | Audit of the CERP Cost Share Status | In Process | In Process | 12/31/2013 | 12/31/2013 | Follow up with the Corps to establish a CERP Guidance Memorandum which specifies the procedures to be followed for certifying construction and Acceler8 expenditures for cost share credit. | Everglades Policy & Coordination will work with the Corps staff to develop a draft construction CERP Guidance memorandum for review and approval by September 30, 2013 and finalize the CGM by December 31, 2013. This process should not delay receiving construction credit on projects with an approved PPA. | Discussions with the CORPs have been initiated, but drafting of CGM has not been initiated. |
| 11-14 | 6 | Audit of the CERP Cost Share Status | In Process | In Process | 9/30/2014 | 9/30/2014 | Review and complete staff costs allocations on the tract sheets to reflect actual staff and associated costs incurred to acquire CERP lands and revise all relevant spreadsheets to reflect the updated costs. | Recent staff reductions within the Real Estate unit in conjunction with the additional responsibilities associated with the District-wide land assessment has resulted in a backlog in the cost allocation spreadsheets for District staff and associated costs. The Real Estate unit will coordinate staff workload in order to update the staff cost allocation spreadsheets. | Real Estate staff is coordinating with the Finance Department to document staff cost allocations using all data resources. The planned completion remains on schedule. |
| 11-14 | 7 | Audit of the CERP Cost Share Status | In Process | Implemented | 12/30/2013 | 12/30/2013 | Ensure that the LGFS records on microfilm are maintained beyond the District's established records retention timeframe. | Finance will assure that these records are maintained as long as necessary. | Completed - It is Finance's practice to keep records pertaining to CERP projects, or any long term project for which there are matching or cost share requirements, indefinitely. |
| 11-14 | 8 | Audit of the CERP Cost Share Status | In Process | Implemented | 9/30/2013 | 9/30/2013 | Consider backing-up the tract sheets maintained on Excel worksheets on an external drive and update the saved information periodically, as an additional safeguard. | Real Estate staff will work with the District's Information Technology Bureau to ensure the spreadsheets are securely backed-up routinely as a safeguard to inadvertent data loss. | We reviewed the current backup procedure with IT and it was concluded that the nightly backup of the server on which the worksheet files are stored is sufficient to protect those files in case of unplanned loss or damage to the working files. |

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| 11-14 | 9 | Audit of the CERP Cost Share Status | In Process | In Process | 12/31/2013 | 3/31/2014 | Follow up with the Corps to ensure the District receives official credit for all eligible land. | Real Estate unit staff will coordinate with the USACE Real Estate unit in Jacksonville to ensure the District receives all eligible credit for land acquisitions. | Real Estate staff is reviewing District records and coordinating with USACE staff in Jacksonville to ensure all submitted credit requests are accurate. Workload and coordination timing with the USACE has resulted in a completion date delay of approximately three months. |
| 12-29 | 1 | Audit of Contract Monitoring | In Process | Implemented | 7/11/2013 | 7/11/2013 | Implement procedures to ensure that project managers responsible for approving payments are comparing the contracted and invoiced rates for services. | Once a vegetation management contract is executed, the project manager enters the hourly rates into the Weed Data Acquisition and Report (WEEDDAR) database. The hourly rates do not usually change and are in place for the life of the contract, typically 3 - 5 years. Contractors usually enter vegetation management operation information into WEEDDAR and run reports of operations in order to invoice the District. These reports of operations use the hourly rates that are entered into WEEDDAR by the project manager to calculate cost. In the case of over payment to Lake and Wetland Management, Inc., the hourly rate entered into WEEDDAR was higher (\$22.00) than the rate specified in the contract (\$20.00). Since the hourly rate varies amongst the vegetation management contractors, this may have caused confusion to the project manager entering the data into WEEDDAR. The hourly rate has been corrected in the system and Vegetation Management has implemented an hourly rate verification process to ensure that the appropriate hourly rates entered for each contractor are correct. - The project manager will enter the hourly rate into WEEDDAR. - The project manager will ask another staff member to verify the rate entered. - Once verified, the project manager will email the unit lead requesting final verification and approval of the rates entered. Additionally, contractors have been instructed to list the hourly rates on the invoice in an itemized format. This will facilitate verification by project managers when confirming the hourly rates on the invoices prior to receiving in SAP. | Recommendation implemented at time of report issuance. |
| 12-29 | 2 | Audit of Contract Monitoring | In Process | Implemented | 7/11/2013 | 7/11/2013 | Require project managers to compare invoiced amounts to supporting documentation submitted by contractors for cost reimbursement. | The Vegetation Management Section Administrator met with appropriate project managers and instructed them to always verify the amounts on the supporting documents and compare to the amounts listed on the invoices. This step is required of all project managers approving invoices prior to receiving in SAP. | Recommendation implemented at time of report issuance. |
| 12-29 | 3 | Audit of Contract Monitoring | In Process | In Process | 7/11/2013 | 8/31/2013 | Ensure that all project managers are aware of the District's responsibilities relating to sales and other types of taxes. | Management agrees. Procurement will update PM training documentation; PM training will be scheduled for all District PMs. | As of November 7, 2013, training documentation and materials have been completed. Training classes will be held quarterly beginning in January of 2014. |

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|-----------|---------|------------------------------|---------------------|-----------------------|-----------|------------|---|--|---|
| | | | | | Original | Revised | | | |
| 12-29 | 4 | Audit of Contract Monitoring | In Process | Implemented | 7/11/2013 | 9/30/2013 | Ensure that the District recoups the \$98,686 in overpayments made to the Lake and Wetland Management, Inc. | Vegetation Management Section staff met with Lake and Wetland Management, Inc., on November 7, 2012, the contractor has agreed to credit the District on future work, in the amount of \$ 93,239, the total amount of the overpayment, less the sales tax amount due to the contractor. Subsequently, Vegetation Management staff met with Procurement to implement a process for recouping the funds. Lake and Wetland Management, Inc., has an ongoing contract with the District, it was determined that additional work will be provided on new work orders at no cost to the District until the overpaid amount is recovered. Amount recovered will be credited to specific projects that were previously overcharged. The total amount to be credited per work order will be tracked and the credited amount will be shown on each invoices. This process has been implemented and we anticipate recovery of the overcharged amount by the end of Fiscal Year 2013. Vegetation Management staff has developed a spreadsheet to keep tract of this process. To date, a total of \$6,214.74 has been credited to the District. | As of September 23, 2013 the District has received credit for the full amount (\$93,239) of the over charge amount. |
| 12-29 | 6 | Audit of Contract Monitoring | In Process | Implemented | 7/11/2013 | 12/31/2013 | Consider training project managers on how to correctly review invoices and supporting documentation for compliance contract terms and conditions/deliverables. | Management concurs with the recommendation to train Project Managers (PMs) on the proper procedures for processing invoices associated with GEPS, Science & Technology, and Surveying & Mapping Services work orders. The initial training was conducted at the Engineering and Construction (E&C) Bureau meeting held on April 30, 2013. Subsequent training and/or discussions will be conducted by E&C Section Leaders during monthly meetings with PMs; whereby actual invoices, and associated documentation, can be discussed and reviewed, prior to processing them for payment. | This is an ongoing effort, and is continually reinforced during Section meetings. |
| 12-29 | 7 | Audit of Contract Monitoring | In Process | In Process | 7/11/2013 | 10/31/2013 | Consider requiring the Procurement Bureau to review non-construction contract invoices particularly those that are time and material based to ensure payment rates are accurate and in compliance with contract terms/deliverables. | While the responsibility for reviewing and approving invoices has resided in the line organization, Procurement Bureau has begun reviewing construction invoices for compliance with contract terms. We plan to start review of non-construction contract invoices in order to ensure compliance with contract terms. | In Process - Procurement will begin reviewing non-construction contracts on November 30, 2013. |

| Audit No. | Rec No. | Audit Title | Status Prior Report | Status Current Report | Due Date | | Recommendation | Management Response | Current Period Comments Regarding Status |
|-----------|---------|------------------------------|---------------------|-----------------------|-----------|------------|--|--|---|
| | | | | | Original | Revised | | | |
| 12-29 | 8 | Audit of Contract Monitoring | In Process | Implemented | 7/11/2013 | 12/31/2013 | Ensure that construction managers clearly understand the general terms and conditions relating to cost change order work. | Management concurs that the Construction Managers (CMs) need to have a better understanding of the General Terms and Conditions (GT&Cs), as they pertain to change orders. In an effort to improve their knowledge of the subject matter, on-going training will be implemented. The initial training was conducted at the Engineering and Construction (E&C) Bureau meeting held on April 30, 2013. Subsequent training and/or discussions will be conducted by E&C Section Leaders during monthly meetings with Construction Managers; whereby actual change orders, and associated documentation, can be discussed and reviewed, prior to execution. To further aid the Construction Manager in his/her understanding of the overall change order process, and the GT&Cs as they relate to change orders, the E&C Bureau will work closely with the Procurement Bureau and the Office of Counsel to develop a Work Change Directive form directing the Contractor to proceed with the work while adjustments to the Contract Price and/or Time are negotiated. In addition, the District will consider amending the applicable articles of the GT&Cs for clarity, and the E&C Bureau will develop a change order checklist. | This is an ongoing effort, and is continually reinforced during Section meetings. In additions the Bureau is continuing to work with the Procurement Bureau regarding the the Work Change Directive Form. |
| 12-29 | 9 | Audit of Contract Monitoring | In Process | Implemented | 7/11/2013 | 12/31/2013 | Consider requiring senior contract management staff to review change order costs in detail to ensure compliance with the general terms and conditions. | Management believes the Engineering and Construction Bureau should be solely responsible for ensuring that change order costs comply with the Contract Documents; simply due to their detailed understanding of the change order in question, and their overall knowledge of the project. As stated in the response to Recommendation 8, on-going training will be implemented. The initial training was conducted at the Engineering and Construction Bureau meeting held on April 30, 2013. Subsequent training and/or discussions will be conducted by E&C Section Leaders during monthly meetings with Construction Managers; whereby actual change orders, and associated documentation, can be discussed and reviewed, prior to execution. | This is an ongoing effort, and is continually reinforced during Section meetings. |