

TxDOT Internal Audit Construction/Maintenance Inspection Audit Report

Objective

The objective of the audit was to determine the scope of TxDOT construction and maintenance inspection performance and resource allocations.

Opinion

Based on the audit scope areas reviewed, control mechanisms require improvement and only partially address risk factors and exposures considered significant relative to impacting operational execution and regulatory compliance. The organization's system of internal controls requires improvement in order to provide reasonable assurance that key goals and objectives will be achieved. Improvements are required to minimize existing process variation and control gap corrections that may result in potentially significant negative impacts to the organization including the achievement of the organization's business/control objectives.

Overall Engagement Assessment		Needs Improvement		
Findings				
	Title	Control Design	Operating Effectiveness	Rating
Finding 1	Segregation of Duties	X	X	Needs Improvement
Finding 2	Daily Work Reports (DWR)	X	X	Needs Improvement
Finding 3	Untimely Correction of Storm Water Pollution Prevention Program (SW3P) Deficiencies	X	X	Needs Improvement
Finding 4	Mandatory Training for Inspectors	X	X	Needs Improvement
Finding 5	Major Items of Work	X	X	Needs Improvement
Finding 6	Supervisory Review of Maintenance Diaries	X	X	Needs Improvement
Finding 7	Traffic Control Corrections	X	X	Needs Improvement

Management concurs with the above findings and has prepared management action plans to address deficiencies.

Internal Environment

- Assessment of the oversight controls revealed that most were reviews by an independent TxDOT employee
- Project inspection oversight for both Construction and Maintenance is determined by the project manager based on experience and training
- There is no formal written policy or procedure to prioritize work to be inspected
- It is mandatory that inspectors are certified to conduct certain tests on the project; however, formal training for their day-to-day duties is available, but not mandatory

Summary Results

Scope Area	Finding	Key Evidence
Construction Project Records	1	DWRs tested that do not have proper approval in SiteManager are as follows: <ul style="list-style-type: none"> • Waco – 219 of 1,454 (15%) • Dallas – 268 of 996 (27%) • Tyler – 37 of 431 (9%) • Corpus – 5 of 350 (1%) • Houston – 3 of 2,410 (< 1%)
Construction Project Records	2	Waco – 100% of the DWRs showed no hours for contract personnel and equipment Corpus Christi – <ul style="list-style-type: none"> • one project had no labor hours recorded • 3 of 61 (5%) entries conflicted that a sub-contractor incurred time worked, but the personnel section contained no sub-contractor labor • 2 of 30 (7%) entries showed equipment used but the contractor did not work those days • 4 of 30 (13%) entries state the sub-contractor worked, but the equipment section indicated no equipment used
Construction Project Records	3	2 of 10 (20%) Projects had SW3P deficiencies outstanding (Houston)

Training	4	<ul style="list-style-type: none"> • 6 of 13 (46%) Dallas inspectors were past due on TRF 525 • 6 of 6 (100%) Tyler District construction inspectors did not complete SFH 401 • 1 of 6 (17%) in Tyler did not complete the TRF 525 “Work Zone Traffic Safety Refresher” course • 1 of 10 (10%) Waco District construction inspectors did not complete the TRF 525 • 38 of 68 (56%) inspectors in total were delinquent in completing the MNT 400 “Homeland Security”
Construction Project Records	5	One Houston FHWA Inspection Report noted that a TxDOT inspector was late for major item of work
Maintenance Records	6	2 of 5 (40%) districts had no independent review in the maintenance diaries
Construction Project Records	7	<ul style="list-style-type: none"> • 2 of 20 (10%) construction projects had incomplete Forms 599 • 2 of 5 (40%) Forms 599s evaluated did not indicate whether the contractor corrected the deficiencies

Audit Scope

The scope of this audit consisted of three projects let in the last two years from five different districts (Houston, Waco, Tyler, Dallas, and Corpus Christi). Two projects were construction related and the other was maintenance. The months of April, May and/or June 2012 were chosen for each project to review for compliance with regulatory inspections and management oversight. Additional fieldwork was required and some new districts and projects were added on the construction side.

Audit team members were Jill Emery (Lead), Tracy Beyer (Co-Lead), Allison Beck, David Kossa, Dennis Olson, Keith Laird, Kim Wilson, Letta Hinton, Roy Jarbeaux, and Yolandra Davis. The audit was conducted from June 2012 through October 2012.

Methodology

The work performed consisted of:

- Interviews with key personnel
- SiteManager Reports and data were reviewed
- Training history reports and labinator training reports were analyzed
- Maintenance Diaries were reviewed
- FHWA inspection reports were reviewed where applicable
- SW3P inspection reports were reviewed

- Project observation was conducted
- Review of policy, manuals, and regulations was performed

Background

This report was prepared for the Transportation Commission, TxDOT Administration and Management. The report presents the results of the Construction/Maintenance Inspection Audit which was conducted as part of the Fiscal Year 2012 Audit Plan.

In early 1998, TxDOT Administration removed the maintenance function from the Construction and Maintenance Division and created two separate Divisions, the Construction Division and the Maintenance Division.

The Construction Division performs inspection and testing and provides administrative oversight for all department construction contracts. The division is responsible for contractor pre-qualification, bid proposal issuance and awarding (letting) construction and maintenance contracts. It provides consultation to districts on project management, administration and inspection and testing throughout the project life cycle.

The Maintenance Division oversees the preservation, upkeep and restoration of 177,000 miles of Texas highways. The division also coordinates TxDOT's maintenance contracts, manages Safety Rest Areas and ferry operations, and provides support and guidance to TxDOT districts during natural disasters and emergencies.

We conducted this performance audit in accordance with *Generally Accepted Government Auditing Standards* and in conformance with the *International Standards for the Professional Practice of Internal Auditing*. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

A defined set of control objectives was utilized to focus on operational and regulatory goals for the identified scope areas. Our audit opinion is an assessment of the health of the overall control environment based on (1) the effectiveness of enterprise risk management activities throughout the audit period and (2) the degree to which the defined control objectives were being met. Our audit opinion is not a guarantee against financial misstatement, operational sub-optimization, or regulatory non-compliance, particularly in areas not included in the scope of this audit.

Best Practices

- The developer for the Toll 49 project in Tyler utilizes a detailed inspector checklist for each specific type of inspection on the project, resulting in added assurance that the

inspection was thorough. The checklists includes reference information, testing frequency, and if quality acceptance notification is required.

- The North East Texas Regional Mobility Authority (NET RMA) and the developer for the Toll 49 project have identified specific hold points and inspections where work stops until the inspection is complete and passes. This increases assurance as to the quality of the work and material used on the project.
- One Waco Area Office uses Form 314 “Monthly Progress Assessment Worksheet” that provides a monthly assessment of the contractor’s work and is attached with the estimate package sent to the contractor’s general manager. This leads to better communication between the contractor’s supervisor and TxDOT when problems arise on the projects.
- The Waco district created a Work Zone Assessment team that reviews projects on a monthly basis within the district for traffic control, which results in enhancing the safety of employees/public and is an educational tool for inspectors.

Detailed Findings and Management Action Plans (MAP)

Finding No. 1: Segregation of Duties

Inspectors above Level 1 are inputting and approving their own Daily Work Reports (DWR) in SiteManager. SiteManager acts as the central depository for validation of work completed on a daily basis for payment to the contractor. Texas Department of Transportation (TxDOT) policy states in the Estimate Manual Chapter 2, Section 1 Monthly Estimates, “The project inspector completes the DWR, the checker (not the Inspector) is responsible for verifying the accuracy of all calculations and authorizing the DWR.”

- 1 of 5 (20%) districts (Houston) evaluated has a Standard Operating Procedure outlining the Estimate Manual

For the DWRs tested, they did not contain proper approval and involved contractor payment as follows:

- 532 of 5,641 (9%) DWRs evaluated were not approved per policy
- 225 of 532 (42%) above involved payment to the contractor for over \$29M

District	DWRs	Approval	%	DWRs w/ \$	%
Waco	1454	219	15%	67	31%
Dallas	996	268	27%	115	43%
Tyler	431	37	9%	37	100%
Corpus	350	5	1%	3	60%
Houston	2410	3	0%	3	100%
Total	5641	532	9%	225	42%

- Twelve Area Engineers (AE) were interviewed regarding their understanding of the approval and review process in SiteManager
- All 12 AEs stated that they were only approving the estimate and they do not review the DWRs on a regular basis to confirm work completion to support payment

Since the AEs are not performing an independent approval review of the DWRs, there is not full mitigation for the segregation of duties when inspectors above Level 1 input and approve their own entries.

Effect/Potential Impact:

Since SiteManager does not provide a full preventive control for this segregation of duty (above Level 1), there is a risk that payments are made for work not performed.

Management Action Plan (MAP):

MAP Owners: John Obr, PE – Director of Construction Division
Roxana Garcia-Zinsmeyer – Construction Section Director

MAP 1.1 – Construction (CST) concurs that there should be at least two people associated to the DWR input and approval process (i.e., the person who inputs the report should not be the person who approves the report).

SiteManager will be modified to coordinate the segregation of input and approval to reduce the conflict associated with the DWR approval process on pay items. It will also be developed to allow non-pay reports, such as weather conditions, general remarks, visitors at the site, etc., to continue to be input and approved by the same employee above a Level 1.

Completion Date: March 15, 2013

MAP 1.2 - The Estimates Manual is obsolete. CST is currently working to incorporate any current policy/procedures found in the Estimate Manual into the CCAM or SM Contract Admin Manual.

Completion Date: January 15, 2013

Finding No. 2: Daily Work Reports (DWR)

Inspectors are not consistently documenting required information in their diaries. In addition, inspectors are documenting conflicting information as to the work that was done or equipment used.

The Estimates Manual states to record all work activities and working day charges in the project diary (i.e., contractor and/or sub-contractor hours worked, equipment used by the contractor or sub-contractor). Two projects per district for two consecutive months in 2012 were reviewed with the following exceptions:

- Waco – 100% of the DWRs did not indicate the number of hours contract personnel worked or equipment was in use (April and May 2012)
- Corpus Christi – 100% of DWRs on 1 of 2 projects reviewed did not indicate the number of hours contract personnel worked (May and June 2012)
- Corpus Christi - 3 of 61 (5%) entries in both projects conflicted that a sub-contractor incurred time worked, but the personnel section in the DWR contained no sub-contractor labor for those same days
- Corpus Christi – 2 of 30 (7%) entries in 1 of 2 projects reviewed showed equipment was used, but that the contractor did not work those days
- Corpus Christi – in contrast, 4 of 30 (13%) entries in 1 of 2 projects reviewed state the sub-contractor worked; however, the equipment section indicated no equipment being used

Effect/Potential Impact:

Inaccurate/incomplete reporting increases the risk of erroneous and/or unsupported payments to contractors.

Management Action Plan (MAP):

MAP Owner: Andy Petter, PE – Interim District Engineer – Waco

MAP 2.1 – The personnel on these projects will be reminded immediately of the requirements for completion of the diary correctly. In addition, the District Construction office will put out a reminder to all construction project personnel of the requirements of diary completion. (SiteManager Contract Administration User Manual – Chapter 6 “Daily Work Report & Diary” – Section 2 “Daily Work Reports”)

Completion Date: November 15, 2012

MAP Owner: Joe Gaytan, PE – Director of Construction – Corpus Christi

MAP 2.2 – The district recognizes the need to have inspectors consistently and accurately identify labor and equipment for the contractors and sub-contractors in DWRs. This situation will be covered with the inspections who were involved in the projects by the responsible Area Engineer. In addition, the need for additional inspector diligence will be discussed at the next quarterly Construction Meeting scheduled for October 2012, which includes all Directors and Area Engineers.

Completion Date: November 15, 2012

Finding No. 3: Untimely Correction of Storm Water Pollution Prevention Program (SW3P) Deficiencies

Documentation indicated that contractors are not correcting the deficiencies in a timely manner:

- On 1 of the 2 Houston projects, the prime contractor hired a Dallas sub-contractor to perform the project’s SW3P corrections. The sub-contractor waited to batch work before traveling from Dallas.
- In the other Houston project, the correction was not documented, the deficiency reoccurred, resulting in the appearance that the deficiency was not corrected for several weeks.

The SW3P is a mandatory inspection done every 7 or 14 days (regardless of rain) and after every ½” of rain water. Inspection ensures that no debris or sediment is flowing into the storm sewer system. If there is debris or sediment detected, the deficiency needs to be corrected in two days.

Effect/Potential Impact:

If projects are not maintained in accordance with the SW3P requirements, fines by the City of Houston could result for the contractor and/or TxDOT for non-compliance and/or the project could be put on hold until corrected.

Management Action Plan (MAP):

MAP Owners: Michael Hobbs, PE – Interim AE – Fort Bend/Waller Area Office
Clifford Halvorsen, PE – Director of Construction - Houston

MAP 3.1 – The contractor was made aware of their contract responsibilities related to SW3P at an informal partnering meeting and then by formal letter. The area office will monitor the contractor’s (and sub-contractor’s) performance and insure the corrections are performed according to the specifications for that job. The District Construction Office will meet with the area office personnel to discuss this finding and also conduct interim projects inspections to target the SW3P requirements and see if all deficiencies identified on Form 2118 are addressed. The monitoring is currently being done by the project manager or a project inspector in the area offices. The interim inspections will be conducted in fourth quarter of calendar year 2012.

Completion Date: December 31, 2012

MAP Owners: Jesse Garcia, PE – Area Engineer – W. Central Harris Area Office
Clifford Halvorsen, PE – Director of Construction - Houston

MAP 3.2 – The SW3P inspections are being conducted by a consultant engineer whose experience using TxDOT Form 2118 is not adequate. The timeliness and neatness of the inspection were acceptable, but the findings were rarely removed and were actually carried over to the new inspection report without corrections being noted. The area office has provided the consultant additional guidance and will monitor the entries to insure the deficiencies are corrected and closed out. The District Construction Office will meet with the area office personnel to discuss this finding and also conduct interim project inspections to target the SW3P requirements and see if all deficiencies identified on Form 2118 are addressed. The monitoring of the noted consultant engineer’s reporting is currently being done by the project manager in the area offices. The interim inspections will be conducted in third or fourth quarter of calendar year 2012.

Completion Date: December 31, 2012

Finding No. 4: Mandatory Training for Inspectors

Inspectors did not consistently complete required training. The Human Resource Manual – Chapter 7, Section 7 “Mandatory Training Requirements” states that courses should be taken on a two year rotation.

- 6 of 13 inspectors (46%) were past due on TRF 525 “Work Zone Traffic Safety Refresher” course in the Dallas District; one inspector in the East Dallas Co. Area Office, three inspectors in the Denton Co. Area Office and two in the Ellis Co. Maintenance Section
- 6 of 6 (100%) Tyler District construction inspectors did not complete SFH 401 “Focus on Safety III”; one of the six (17%) did not complete the TRF 525 “Work Zone Traffic Safety Refresher” course
- 1 of 10 (10%) Waco District construction inspectors did not complete the TRF 525 “Work Zone Traffic Safety Refresher” course
- 38 of 68 (56%) inspectors for all 5 districts (Houston, Waco, Dallas, Tyler and Corpus Christi) were delinquent in completing the MNT 400 “Homeland Security” course; it was noted this class was no longer being offered on the Department’s online training tool (I-Way)

Effect/Potential Impact:

Employees and the traveling public are at risk when inspectors fail to have the proper training and updated information pertaining to work zone traffic controls. Without proper training, inspectors may also not recognize hazards in the workplace and how to prevent unsafe work practices.

Management Action Plan (MAP):

MAP Owners: Paul Williams, PE – East Dallas Area Office. – Dallas
Nancy Cline, PE – Denton Co. Area Office – Dallas
Darwin Myers, PE – Waxahachie Area Office – Dallas

MAP 4.1 – Enrollment in TRF 525 will occur as soon as possible for the next schedule courses:

- Four inspectors are enrolled for the 11/01/2012 class in Fort Worth
- Two inspectors are enrolled for the 02/01/2013 class in Dallas

Completion Date: February 15, 2013

MAP Owner: Randy Hopmann, PE – District Engineer – Tyler

MAP 4.2 – The identified employees in the Tyler District will be enrolled in the training at the earliest practical opportunity.

Completion Date: February 15, 2013

MAP Owner: Andy Petter, PE – Interim District Engineer – Waco

MAP 4.3 – The Waco employees will be enrolled in TFR 520 as soon as possible for the next available class. In addition, the District Construction office will review the list of those who have taken TRF 520 and TRF 525 to ensure all inspectors are up to date on this training. Any discrepancies will be corrected at the next available class.

Review of the list of those who have completed the class and correction of discrepancies will be addressed.

Completion Date: November 15, 2012

MAP Owners: Yvonne Howze – Performance Excellence Director – HRD
Janine Mays – Human Resources Division Director

MAP 4.4 – Subsequent to the finding, the MNT400 Homeland Security class was put back on-line by Human Resources on September 20, 2012.

Completion Date: Completed

Finding No. 5: Major Items of Work

Review of one Houston project that has Federal Highway Administration (FHWA) oversight revealed in the FHWA inspection report that the TxDOT inspector did not show up at a bridge column pour for forty-five minutes, an unacceptable practice.

Major items of work are defined as any individual bid item included in the proposal that has a total cost equal to or greater than 5% of the original contract or \$100,000.00, whichever is less (i.e., bridge decks, columns, caps, bents, concrete paving).

Effect/Potential Impact:

Deficiencies in major items of work may not be identified and could lead to project re-work, additional project cost, and inferior final products.

Management Action Plan (MAP):

MAP Owner: Mike Alford, PE – District Engineer – Houston

MAP 5.1 – Contact Area Engineers and make sure inspection work is properly prioritized. Properly prioritized means to evaluate the inspection tasks for the day in order to be present for critical tests. For example, if embankment work is being performed concurrently with a bridge column pour, the inspector should be able to inspect both operations. He or she needs to determine the work schedule for the day and be present in advance of the concrete pour to inspect the steel placement and then present again at the time of concrete placement while making intermittent checks of the embankment work along with the necessary compaction tests. This issue was discussed with all of the district's area engineers at the District Quarterly Staff meeting on October 23, 2012.

- Exercise consultant inspection options on existing consultant contracts for work on US 290 and other projects. This contract has provisions for the consultant to provide inspection work for ongoing construction. The Houston District is in the process of activating these provisions of the contract. We expect to be able to begin utilizing consultant inspectors in January of 2013.
- Develop new consultant contracts for construction engineering and inspection. Consultant construction inspection and material testing for this district's larger construction projects. These include, but are not limited to, projects on IH 45 South.
- Develop and implement a plan to hire additional TxDOT inspectors. This hiring effort will not exceed the current Full Time Equivalent (FTE) allotment for the district. The Deputy District Engineer is working with the District Engineer and

the Area Engineers to develop a plan to hire additional construction inspectors for the district. The district's current FTE allotment will accommodate these additional inspectors.

Short term actions – prioritization of inspection work was discussed with area engineers at District Staff Meeting on October 23, 2012, activation of contract inspection provisions on existing consultant contract will be completed in January of 2013.

Completion Date: January 31, 2013

Long term actions – development of new consultant contracts (expected in April of 2013) and additional hiring of State employees (also spring or early summer 2013).

Completion Date: June 1, 2013

Finding No. 6: Supervisory Review of Maintenance Diaries

The inspector diary was not being reviewed by the maintenance supervisor as stated in the Maintenance Contract Manual Chapter 4 Section 7 for 100% of the maintenance projects reviewed in 2 of 5 districts (40%). The review of the diary is intended to ensure complete and accurate records are maintained to properly support administration of the contract.

Effect/Potential Impact:

The accuracy and completeness of the inspector diary supports the quality and quantity of the work paid to the contractor. Disagreements over payments could be difficult to settle, tort liability could increase if traffic control information is missing, and contract claims could prove difficult to settle.

Management Action Plan (MAP):

MAP Owner: Victor Pinon, PE – District of Maintenance – Corpus Christi

MAP 6.1 – Discussion with the supervisor on the project above has already taken place and an email instructing maintenance supervisors went out on September 7, 2012. Supervisors of maintenance projects will be reminded of the Maintenance Contractors Manual requirement to document their periodic review of diaries by logging their initials on the date of their review. This requirement will be re-emphasized with Area Engineers at the next quarterly District Construction meeting.

Completion Date: November 15, 2012

MAP Owner: Robert Faircloth – West Harris Maintenance Supervisor – Houston

MAP 6.2 – The Director of Maintenance (DOM) staff discussed the requirement of the Maintenance Contract Manual with the West Harris Maintenance Supervisor. During this discussion it was revealed that a diary review had been performed in November 2011; however, there had been no diary reviews performed thereafter. The supervisor was reminded of the intervals in which the diary reviews are to be performed. In addition, this item will be addressed at the next DOM meeting with all maintenance supervisors.

Completion Date: November 15, 2012

Finding No. 7: Traffic Control Corrections

Documentation was incomplete on Form 599 “Traffic Control Devices Inspection Checklist” for 2 of 20 (10%) construction projects evaluated in the period April 1 through May 31, 2012.

In addition, 2 of 5 (40%) checklist Form 599s evaluated did not indicate whether the contractor corrected the deficiencies noted on the form. Exceptions noted on these forms included:

- no inspector initials verified deficiencies were corrected by the contractor
- no project number or contractor name were on the form
- deficiencies were not corrected by contractor or verified
- no signatures were noted of deficiencies corrected by the inspector or contractor

Effect/Potential Impact:

If day and night traffic control inspection deficiencies are not corrected, it could lead to accidents on the projects and possible litigation. Deficiencies not corrected could cause safety problems to the traveling public and increase TxDOT liabilities.

Management Action Plan (MAP):

MAP Owners: Bill Hale, PE – District Engineer – Dallas District
 Tracey Friggle Logan, PE – Director of Construction – Dallas District

MAP 7.1 – This is an oversight by the inspector and the District Construction Office (DCO). There are measurements in place to verify that those forms are filled out correctly and that the deficiencies are shown as corrected and signed by both parties. The DCO will review with the area offices and the DCO staff the importance of correctly completing those forms.

Completion Date: November 15, 2012

Detailed Observations and Audit Recommendations

Audit Observation No. 1: Inspector Development Program (IDP) is underutilized

The IDP is a non-mandatory training program that uses experienced inspectors as mentors that work with less experienced inspectors to further develop and improve the skills and techniques used for project inspections. The IDP is being underutilized.

Evidence:

Interviews with the Director of Construction, Area Engineers, construction record keepers, project managers, and inspectors for the projects selected in the five districts (Houston, Waco, Dallas, Tyler, and Corpus Christi) revealed that the program is being underutilized or not used at all. Also, a review of IDP reports in the selected districts showed a low percentage of use and dates the program was last utilized.

Effect/Potential Impact:

If inspectors do not actively participate in the IDP, their knowledge may be impaired causing higher risks to employees and the traveling public.

Recommendation:

It is recommended that management improve implementation of the IDP program.

Audit Observation No. 2: Contractor Calculations Accepted In Lieu of Inspector Measurement

Project Managers in Houston are receiving work production quantities from the contractor in lieu of measuring the quantities themselves; however, these quantities are compared to the plan sets and spot measured if the quantity is questionable. In addition, an over-run/under run project report on pay items is reviewed to also mitigate questionable quantities.

Evidence:

Interviews with the Area Engineer, project manager, and two inspectors from the project indicate that they're receiving work production quantities from the contractor's record keeper.

Effect/Potential Impact:

Inaccurate payments to the contractor could occur without proper oversight. The contractor may be paid for work that was not performed or materials that were not used on the project.

Recommendation:

Inspection should be conducted at all times as per policy.

Summary Results Based on Enterprise Risk Management Framework

Audit Results Dashboard				
Construction/Maintenance Inspection Audit				
Business Objectives (Financial, Operational, Regulatory)		Scope Areas Evaluated		
		O, R	O, R	O, R
ERM Component	Control Activities	Construction Project Records	Maintenance Records	Training
Internal Environment	Organizational Tone			
	Ethical Culture & Attitude			
Objective Setting	Planning			
	Forecasting			
	Goal-Setting			
	Cost-Benefit Analysis			
Event Identification Risk Assessment Risk Response	Business Continuity			
	Evaluations/Analysis			
	Management Action Plans			
Control Activities	Policies/Procedure Development & Maintenance	1	6	5
	Approvals/Authorizations	1,4	6	
	Supporting Evidence/Records Availability	3,7		
	Segregation of Duties	1		
	Safeguarding Assets			
Information & Communication	Information Classification			
	Information Input	2,3,7		
	Information Processing	1,2		
	Output/Reporting and Messaging			
Monitoring	Exception Reporting Review			
	Reconciliations/Root-Cause Analysis			
	Peer Reviews			
	Management Representations		6	
Scope Area Assessment				

Rating Assessment Grid	Exemplary	Satisfactory	Needs Improvement	Unsatisfactory
-------------------------------	-----------	--------------	-------------------	----------------

Closing Comments

The results were discussed with/provided to Construction Division Director, the Construction Section Director, and the Director of Maintenance Division.

The audit team appreciates the cooperation received from the districts and division contacted during the performance of this audit.