

# School Facility Program Project Reporting, Audits, & Close Out

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# The Fiscal Audit

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- Contracts approved & executed
- Warrants authorized
- Coding appropriate
- Payments per contract
- Numerical & vendor controls
- The reasonableness test



# The Performance Audit

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- The ballot criteria
  - Projects as listed
  - Timely
  
- Visual verification that the work has been performed



# The Project Audit

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- Several levels of audit
  - Contracts and selected warrants
  - Additional requested materials
  - Full in-district review
  
- Expenditures per OPSC policy
  
- The 184a or 50-06 Detailed Listing of Exp



# Understand the Audit Criteria

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- What will OPSC be looking for?
  - The 50-06 Detailed Listing of Expenditures
  - Contracts approved & executed
  - Invoices with wet signature “OK to pay”
  - Warrant Register information
  - Relative tolerances
  - Sampling of invoices



# The Site Documents

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CDE Site Approval Letter

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CEQA Compliance Board Action

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DTSC No Further Action Letter

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# The Planning Documents

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Architect Qualifications Appraisal & Agreement

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Construction Manager Qualifications & Agreement

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Surveyor Qualifications Appraisal & Agreement

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Engineer's Qualifications Appraisal & Agreement

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CDE Plan Approval Letter

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Local Plan Approval (Submittal For Review And Comment)

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Final Architect Billing

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DSA Number And Plan Approval Letter Date

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# The Construction Documents

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Bid Announcement/Summary

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Notice To Proceed

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Labor Compliance Program Plan & Dir Approval

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Contract For Inspection

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Contract For Testing

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Contract For Geotechnical/Environmental Work

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# More Construction Documents

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Construction Contract With Board Award

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Contract Addenda With Board Approval

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Change Orders With DSA Stamps (Or Architect Letter)

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Final Construction Billing

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Notice of Completion

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# The OPSC Documents

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SAB 50-04 Application for Funding and Amount Spent On Hard Costs

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SAB 50-05 Fund Release Authorization and Occupancy Date

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Routine Restricted Maintenance Account 3% Verification

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Compare Number of Classrooms on Plans to the 50-04

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# The Eminent Domain Documents

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Relocation Contracts

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Relocation Legal Contracts

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Relocation Appraisal Reports

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Relocation Court Documents

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Relocation Invoices

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Relocation Legal Billing

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Relocation Opinions

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# The Modernization Verifications

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Verify That Plans Reflect Zero New Square Footage

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Verify That Site Dev Costs Are Only For Replacement/Repair

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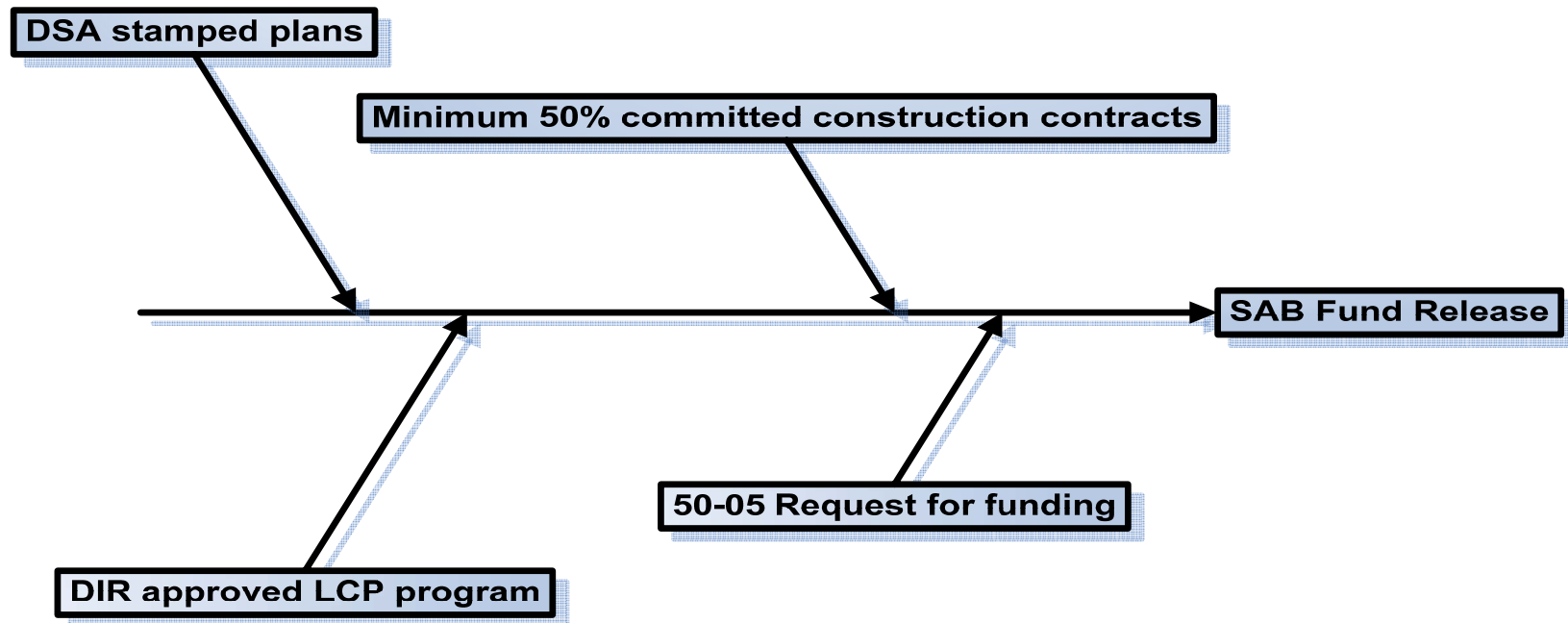
# Do the Rules

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- ❑ 60% of the grant should be used for construction expenses (policy)
- ❑ 50% of the construction contract amount should be committed prior to applying for fund release
- ❑ Labor Compliance Program (LCP) must be Dept. of Industrial Relations (DIR) approved before commencement of construction
- ❑ OPSC requires the DSA stamp prior to 50-04 request for funding

# The Order Matters

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# More Rules...

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- Since 11-4-98 architects must be competitively selected, the selection documentation will be required at audit
- Rules for Financial Hardship are different!!! No savings-no transfers
- Substantial progress toward completion is required within 18 months of funding or OPSC can rescind the project to costs incurred (12 months for 1859.75.1 Environmental Hardship)
- The intent of audit is to assure the state that the district built what the state approved and funded - they want a clean audit record of just the project that was approved



# Multi-Year, Multi-Fund

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- **The district ledgers are year to year, facilities projects are usually multi-year**
  - Keep annual copies of the detail ledger for each facilities fund as well as the warrant register
  
- **Multiple funds may contribute to a project**
  - Leave a trail !!!



# Close Out

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- Clean up the ledger, at least annually
  
- Declare savings and make the transfer
  - Mod for Mod/ New for New  
Unless it is a district project
  
- Compile the project records
  - As-builts, warranties, notes to file



# Additional Information

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At [www.colbitech.com](http://www.colbitech.com) click on the CASBO icon

- For an article on **Multi Fund Accounting** for facilities projects
- For a paper regarding all available Funding Sources and their nexus requirements, **Where is the Money?**
- For a detail listing of the components of the project record with hints for setting up the files, **Managing the Project Record**