

2010 AASHTO Subcommittee On Internal/External Audit Conference
Business Meeting Notes
July 14, 2010
DRAFT

2009 Minutes – Approved

Host States for Annual Conference

2011 – Colorado

2012 – Arizona

Motion for Bank Account

For the 2012 conference in Arizona, contingent of their confirmation of hosting the conference.
Motion made, seconded, and passed.

Motion for whoever hosts in 2012 to open a Bank Account

Motion passed.

Task Force Reports

Peer Review

9 peer reviews done and/or scheduled

Goal: 12 per year

Will need new Panel member

Dave Campbell Quality Award

Congratulated Scot Gormley, Ohio DOT

Public Private Partnerships Guide Report – No Activity

Internal Audit List – Michigan updated; on website

Consultant Audit List – Alabama updated; on website

Audit Standards – No report

Internal Audit Guide – No report

Railroads – No report

Uniform Audit & Accounting Guide (AKA Consultant Audit Guide)

Discussion about opening the share site with consultants and CPAs. Not preferred at this point.
The Task Force can work on changes to the Guide as needed for the time being.

Discussion about how to perform site reviews of OH Rate Audits. A best practice is to start
with the consultants indirect cost allocation plan. There is a lot of important information in the

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CAS disclosure statement, if applicable. If there is concern about confidentiality, there is access allowed in 24USC12 – Federal funds.

ACEC Liaison Committee – Jerry briefed the group about the meeting held this week which was essentially related to the Consultant Audit Guide. See below.

Other

Old Business

Peer Review

Set up a task force to work on Remote Peer Review procedures including Oregon, Idaho, Nevada, Montana, and Texas.

Panel Members: Alice Wilson, KY, Marlene Hartinger, OR, WV, Jana Cassidy, OH

Audit Guide Task Force and Update Process

Roy Keen to chair the Task Force.

Internal Control Questionnaire is being updated and will be posted for comment.

Discussion ensued about Cognizant letters and achieving the maintenance of a National Compensation Matrix (NCM).

There is a possibility of having funds from NSHRP and/or AASHTO.

Update from AASHTO/ACEC Liaison Meeting

Internal Control Questionnaire

Cognizance

National Compensation Matrix

Compensation

Task Force to work on this issue.

Audit Exchange Information Sharing

Access to Audit Exchange – subject/topic summary – conclusion.

Could be posted for open access.

Team Audits

Need to establish a task force to coordinate those needed to coordinate.

Motion made and Passed.

Todd Jones will Chair.

Multiple Audit Reports

Cognizance issue related.

Unitary, Field and Field Office Overhead Rates

Task Force to work on.

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Dispute Resolution

Take to Task Force if not settled at the State level.

New Business

Task Force Renewals

Peer Review

Continuing Task Force.

Dave Campbell Quality Award

Continuing Task Force.

Public Private Partnerships Guide Report

Motion to continue the PPP Guide Task Force.

Internal Audit List

Continued without vote.

Consultant Audit List

Continued without vote.

Audit Standards

Motion to continue the Audit Standards Task Force – voted to continue.

Internal Audit Guide

Voted to continue the Internal Audit Guide Task Force.

Railroads

Voted to continue the Railroads Task Force – voted to continue.

Matt Swanson – Chair

Uniform Audit & Accounting Guide

Voted to continue the Audit Guide Task Force.

ACEC Liaison Committee

Voted to continue the Committee.

Election of Officers

Current officers were re-elected for the next two years.

Chair – Jerry Jones, Michigan

Vice Chair – Carri Rosti, Idaho

Secretary – Judson Brown, Virginia