

Reports Issued for Internal Audit Engagements

July 1, 2014, through June 30, 2015

As Reported by State Agencies

Office and Division Audited	Scope of Audit	Audit Period *	Report Date *
Alabama			
Third Division (presently East Central Region)	After Hours/Holiday Fuel Issues	11/1/12-4/30/13	
Materials and Tests Bureau	Cash Receipts Review	FY 2013	
Research and Development Bureau	Cash Receipts Review	FY 2013	
Finance and Audits Bureau	Indirect Costs Rates	10/1/14-9/30/15	
First Division (presently North Region)	ARRA Construction Contract Administration	Ending 4/30/14	
Seventh Division (presently Southeast Region)	After Hours/Holiday Fuel Issues	9/1/13-2/28/14	
West Central Region	Construction Contract Administration	Ending 6/30/14	
Finance and Audits Bureau	Labor Additive Rates-Agreed-Upon Procedures	FY 2015	
Finance and Audits Bureau	Equipment Rental Rates	FY 2014-2015	
Finance and Audits Bureau	Docutech and Reprographic Rates	FY 2014-2015	
Finance and Audits Bureau	Test Lab Rates	CY 2015	
Finance and Audits Bureau	Indirect Costs Rates-Agreed Upon Procedures	FY 2016	

Georgia			
Georgia Department of Transportation	Prior Year CAFR/Single Audit Findings Review	1/1/2014-3/31/2014	7/15/2014
Office of General Accounting	Prompt Payment Review	1/1/2014-3/31/2014	7/31/2014
Office of Accounting/Office of Utilities	Utility Payments Review	7/1/2013-6/30/2014	10/31/2014
Georgia Department of Transportation	HVUT Vehicle Use Tax Audit	10/1/2013-9/30/2014	12/16/2014

Idaho			
Idaho Transportation Dept., SiteManager Contract Administration	Contract Implementation. Conduct interviews with key personnel, ITD, HQ, and personnel with SiteManager construction contract administration at all levels at each of ITD's 6 highway Districts. Also examine a limited judgement sample of pay items and supporting documentation for projects administered within SiteManager at each District. Assist FHWA in the effort.		12/1/2014
Ports of Entry	Review Attestation, IR# 2014-075. Provide general assurance on internal controls, review procedures at the Ports of Entry, and raise awareness of any conditions and control weaknesses that may exist and offer recommendations for improvement.		3/16/2015
Aeronautics	Follow-up Attestation Review, IR# 2015-001. Determine whether the recommendations of the IR 2009 audit have been resolved.		5/11/2015

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Consultant Agreement Administration	Attestation IR# 2014-083. Determine if the Idaho Transportation Department has adequate procedures and internal controls in place for effectively administering consultant agreements.		5/27/2015
Grants Management	Agreed-Upon Procedures Attestation, IR# 2015-002. Provide customer service assistance to Federal grant activities, due to significant changes in Federal regulations and department personnel.		6/8/2015

Illinois			
Information Technology	Procurement Tracking System Limited System Development Review, #14-IA01-5.31A IT	N/A System Development Review	7/2/2014
Division of Public and Intermodal Transportation	Regional Transportation Authority Additional State Assistance (SCIP I), #14-03-3.21B IC	7/1/2011-6/30/2013	7/15/2014
Division of Public and Intermodal Transportation	Regional Transportation Authority Additional Financial Assistance (SCIP II), #14-04-3.21C IC	7/1/2011-6/30/2013	7/15/2014
Information Technology	Datamart Database Upgrade Limited System Development Review, #14-IA09-5.31A IT	N/A System Development Review	8/18/2014
Information Technology	CIS Online Motorist Limited System Development Review, 14-IA09-5.31A IT	N/A System Development Review	8/18/2014
Office of Finance and Administration	Print Shop Operations, #14-05-5.23E IC	7/1/2012-1/31/2014	8/26/2014
Division of Highways	Consultant Fee Negotiation, #13-01-1.22C IC	7/1/2011-6/30/2012	9/2/2014
Division of Highways	Statewide Bridge Inspections, #13-07-1.44A IC	1/1/2008-12/31/2012	9/11/2014
Information Technology	Application Role Manager (ARM), #14-IA11-5.31A IT	N/A System Development Review	11/7/2014
Information Technology	Lane Closure System, #14-IA04-5.31A IT	N/A System Development Review	11/17/2014
Division of Aeronautics	Pilot Registration, #14-07-2.31B IC	7/1/2012-1/31/2014	11/20/2014
Division of Aeronautics	Aircraft Registration, #14-08-2.31A IC	7/1/2012-1/31/2014	11/20/2014
Information Technology	Check Scanning (Remote Deposit Capture) Limited System Development Review, #13-CO17A-5.31A IT	N/A System Development Review	11/21/2014
Office of Business and Workforce Diversity	Highway Construction Careers Training Program (HCCTP), #14-09-7.12C IC	7/1/2012-1/31/2014	11/26/2014
Information Technology	ADA Pedestrian Facilities GIS Database Project, Limited System Development Review, #14-IA13-5.31A IT	N/A System Development Review	12/8/2014
Information Technology	Assessment of System Infrastructure at Central Management Services for IDOT Systems and Related IDOT Bureau of Information Processing Procedures, #13-CO16A/B-5.31A IT	N/A System Development Review	12/11/2014
Information Technology	Illinois Highway Information System (IHIS), Limited System Development Review, #13-C21A-5.31A IT	N/A System Development Review	12/19/2014
Information Technology	Web Content Management System, Limited System Development Review, #14-IA02-5.31A IT	N/A System Development Review	1/7/2015

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Information Technology	Safety Portal Project, Limited System Development Review, #14-IA08-5.31A IT	N/A System Development Review	1/13/2015
Information Technology	Enhanced Unified Certification Program (UCP) Project, Limited System Development Review, #14-IA05-5.31A IT	N/A System Development Review	1/15/2015
Office of Chief Counsel	Legal Services-Land Acquisition, #14-18-10.31H IC	7/1/2013-5/31/2014	1/26/2015
Division of Aeronautics	Maintenance of Aircraft Parts Inventory, #15-08-2.42D IC	7/1/2013-6/30/2014	2/2/2015
Division of Highways	Local Agency Bridge Inspections, Analysis and Load Capacity Determinations, #13-08-1.43A IC	1/1/2008-12/31/2012	3/4/2015
Division of Public and Intermodal Transportation	CTA Dan Ryan Red Line Reconstruction Project, #14-13-3.07SP	5/1/2013-10/1/2014	3/30/2015
Information Technology	Electronic Bid Information System (EBIDS), #12-C07-5.31A IT	N/A System Development Review	4/22/2015
Office of Finance and Administration	Personnel Hiring Related Findings Follow-Up, #15-29-5.41A IC	7/1/2014-12/31/2014	4/22/2015
Office of Finance and Administration	General Accounting and GAAP Process, FY14 GAAP Package, #15-15-5.21I IC	7/1/2013-6/30/2014	5/8/2015
Office of Finance and Administration	Random Drug and Alcohol Testing Program, #14-14-5.45A IC	1/1/2010-6/30/2014	5/13/2015
Division of Highways	District Yard Fuel Tanks at District 5 Blomington Yard #14-17-5.65B IC, District 5 LeRoy Yard #14-19.5.65B IC, District 7 Shelbyville yard #15-27-1.67J IC, District 7 Effingham Yard #15-28-1.67J IC (Combined Report issued, 4 audits involved).	1/1/2013-6/30/2014	5/26/2015
Information Technology	Human Resources DataMart, #13-CO20A-5.31A IT	N/A System Development Review	6/3/2015
Division of Traffic Safety	Compliance Reviews of Trucks and Charter Buses, #15-12-4.32B IC	10/1/2013-9/30/2014	6/29/2015
Information Technology	Docuware System Development Review, #13-CO14A-5.31A IT	N/A System Development Review	7/14/2015
Office of Finance and Administration	Outsourcing of Scanning and Microfilm Services, #15-17-5.23B IC	7/1/2013-6/30/2014	8/7/2015
Information Technology	CIS/GIS Migration, #14-IA12-5.31A IT	N/A System Development Review	8/14/2015
Division of Highways	Consultant Payments, #13-02-1.22D IC	7/1/2012-6/30/2013	8/19/2015
Division of Highways	Consultant Selection, #15-03-1.22B IC	7/1/2013-6/30/2014	8/21/2015

Kansas			
Division of Operations Bureau of Construction and Materials	Inspection Reporting Audit	2012 and 2013 construction seasons	
Division of Operations District Six	Consumable Inventory Audit	7/1/2013-4/30/2014	
Division of Planning and Development Bureau of Transportation Planning	City Connecting Link Audit	As of 11/30/2013	

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Division of Operations District Three	Procurement, Petty Cash, and Cash Receipts Audit	7/1/2013- 6/30/2014	
Division of Operations Bureau of Maintenance District One	District One Headquarters Shop Procurement Cards Audit	10/1/2013- 10/31/2014	

Kentucky			
Division of Maintenance - Enhancement Value	Determine if the Division of Maintenance had adequate internal controls over the enhancement value process and ensure compliance with the Permits Guidance Manual and applicable federal and state laws and regulations.	CY 2013- 5/7/2014	7/29/2014
Division of Construction - Contractor Overpayments	Determine if the Division of Construction had adequate internal controls over the contractor payment process and ensure compliance with policy and procedure manuals and applicable federal and state statutes and regulations.	7/1/2012- 11/20/2013	8/21/2014
Division of Construction - Subcontractor Review	Determine if the Division of Construction had adequate internal controls over the construction subcontractor process and ensure compliance with the Standard Specifications for Road and Bridge Construction Section 108.0 I and Division Policy Manual Section CST-304.	Fiscal years 2011-2014	9/5/2014
Division of Accounts - Duplicate Payment Review	Determine if vendors received duplicate payments for the same invoice and verify compliance with the Accounts Guidance Manual.	FY 2014	10/21/2014
Office of Legal Services - Damaged Highway Facilities	Determine if the Office of Legal Services had adequate internal controls over the process of obtaining reimbursement from individuals who damaged Kentucky Transportation Cabinet property during traffic accidents as well as ensure compliance with policies and procedures.	FY 2014	11/24/2014
Division of Construction - Construction Inspection	Determine if the State Highway Engineer's Office had adequate internal controls over the construction inspection contract administration process, utilization of executed contracts, and ensure compliance with Policy and Procedure Manuals.	FYs 2012- 2015	12/18/2014
Department of Rural and Municipal Aid, Office of Local Programs	Determine if the Office of Local Programs had adequate internal controls over the contract administration process and ensure compliance with applicable policy and procedure manuals and state and federal statutes and regulations.	FY 2014, as of 6/12/2014	12/23/2014
Division of Construction Procurement - Contractor Performance Evaluations	Determine if the Division of Construction had adequate internal controls over the completion of contractor evaluations and ensure the evaluations were turned in timely. Also ensure evaluations were completed in compliance with policies and procedures.	4/1/14- 8/9/14	1/5/2015
Office of Highway Safety - Warning Signage Review	Determine if the Division of Traffic Operations had adequate internal controls over the communication with the districts, usage of Kentucky State Police Crash Data, and ensure compliance with the Manual on Uniform Traffic Control Devices (MUTCD) along with the Traffic Control Guidance Manual.	FY 2015	1/7/2015

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Office of Budget and Fiscal Management - Toll Credit Application for SFY2014 AUP	Agreed upon procedures performed to assess the accuracy of the toll credit calculations for SFY 2014 and compliance with 120(j) of 23 U.S.C., as amended by section 1905 of the SAFETEA-LU, Pub. L. 109-59, 119 Stat. 1144, §1108, amending 23 U.S.C § 104 (k){l}(2006), and MAP-21.	SFY 2014	2/23/2015
KYTC - Time Keeper Data Entry	Determine if the Office of Human Resource Management had adequate internal controls over the time keeper data entry process and ensure compliance with applicable policies and procedures.	12/16/2013-12/31/2013	3/4/2015
Office of Support Services - Division of Facilities Support-Procurement	Determine if the Division of Facilities Support had adequate internal controls over the procurement process and ensure compliance with applicable state and Kentucky Transportation Cabinet procurement statutes and policies.	7/1/2013-10/30/2015	4/1/2015
Office of Highway Safety - Highway Safety AUP	Agreed upon procedures performed to determine if management considerations made by NHTSA in its 2012 Management Review were implemented as well as determine compliance with certain NHTSA management review elements.	FY 2012 through April 2015	5/6/2015
KYTC - KYTC Self-Insured Worker's Compensation Program	Determine if the Office of Human Resource Management and Office of Legal Services had adequate internal controls for administering the program and ensure compliance with various applicable policies and procedures and state statutes and regulations.	Nov. 2014-Dec. 2014	5/26/2015
Division of Planning - Riverport Improvement Projects	Determine if the Division of Planning had adequate internal controls over the Riverport Improvement monitoring process and ensure funds expended for these projects were allowable and complied with the terms of the contracts, the Kentucky Riverport Improvement Project Guidance document, and applicable state laws and regulations.	FY 2015	6/30/2015

Michigan			
None Issued during the Report Time Period			

Montana			
None Issued during the Report Time Period			

Oregon			
Central Services	Reviewed ODOT's policies and requirements related to security of information assets. Determine if ODOT is securing its information assets as intended by management.	7/17/2013-7/31/2014	
Financial Services - Small Purchase Order Transaction System (SPOTS)	Review of the agency's SPOTS card program for fiscal year 2013 which included transaction testing, review of program processes, and implementation of previous recommendations.	10/2/2013-10/6/2014	

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Procurement Office and Information Systems Branch	Follow-up audit on three previously issued reports related to Information Technology procurements.	7/22/2013-12/24/2014	
Financial Services - Small Purchase Order Transaction System (SPOTS)	Follow-up on the previous SPOTS engagements to determine if findings had been addressed.	12/17/2014-4/21/2015	

Rhode Island			
None Issued during the Report Time Period			

Wisconsin			
None Issued during the Report Time Period			

Wyoming			
Motorcycle Safety Office	Determine if the Motorcycle Safety Program is following policy and procedure, and has internal controls in place as it relates to receiving payments for registered participants, issuing refunds if necessary, depositing money as required, ensuring reconciliations between rosters and financial system are occurring, and determining if Program is in compliance with state statute.	10/1/2013-9/30/2014	
Traffic - Striping	Provide Traffic Striping Program with an analysis of per unit and total costs for highway striping activities in order for management to evaluate the efficiency and effectiveness of their striping operations.	10/1/2012-9/30/2014	
Traffic - Logo Signs	Provide Traffic Logo Sign Program with an analysis of revenue received and costs incurred for their operations to help them identify if they are recovering enough costs to update logo signs across the state.	10/1/2012-9/30/2014	
Financial Services	Review whether WYDOT's Payroll Loading and Equipment Rate methodologies were used appropriately and accurately. Also review supporting documentation for accuracy and compile an analysis of rates to identify areas with significant changes.	10/1/2013-9/30/2014	

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