

# EXHIBIT A

## STATEMENT OF WORK

the overall program in compliance with Government Auditing Standards (GAGAS). The performance audit will cover the initial fiscal years beginning with July 1, 2018 through June 30, 2022 and upon successful completion of the scope of services may be extended for four (4) additional years via one (1) renewal through June 30, 2026.

general obligation bonds (Bond Projects). The scope of services for the annual audit may vary due to expenditures incurred during the audit year. The selected firm is responsible for identifying the specific area of concentration for the audit on an annual basis to include but not limited to those listed below. The specific area of concentration shall be submitted and approved by the Sr. Director of the Office of School Modernization (OSM) prior to the commencement of the audit.

C. A pre and post conference will be required as part of the scope of services. Conference will include designated administrative staff of OSM and with the Bond Accounting Committee (BAC) Audit Committee designated.

D. Services will include and not be limited to the following:

i. Audit shall be limited to the follow projects that are using PPS 2012/2017 bond proceeds:

Grant HS

ii. Lincoln HS

v. Benson HS

viii. Health and Safety – Asbestos Removal Projects

ix. Health and Safety – Roofing Projects

x. Health and Safety – Lead Removal Projects

xi. Health and Safety – Radon Projects

xii. Health and Safety – Fire Alarm/Suppression Projects

xiv. OSM other

*Note: Any project utilizing bond proceeds, in whole or in part, shall be within the purview of the Performance Audit resulting from this requirement*

b) Review and report on compliance with:

a i. PPS Contracting and Procurement policies

iii. ModSPN

iv. Compliance with contractual requirements (limited to Architect and General Contractor)

v. Contractu

c) Representative sample of expenditures are compliant with "bond compensable" requirements and within requirements

uted contractual documents (limited to Architect and

e) Completeness of representative sample of financial documents

i. Pay applications from vendors

ii. Budget tr

iii. Reconcil

f) Review and [redacted] am exposures such as:

i. Noncompliant/inconsistent use of bond funds

ii. Inaccurate [redacted] reports

iii. [redacted] with funding

iv. Overcha

v. Excessiv [redacted] excessive change orders

vi. Project c

vii. School ir

[redacted] achieve the construction program cost, scope, schedule and compliance goals [redacted]

[redacted] evaluate common construction progr [redacted] w commentary of the

[redacted] and/or project plans are not aligned [redacted] s needed to effectively and efficiently

vii. Cost benefit analysis and value engineering [redacted] ed controls

ii. Current, [redacted] budgetary reporting

iii. Program [redacted] and oversight controls including review

x. District's completeness and adequacy of policies and [redacted] procedures

iv. Procure [redacted]

v. Contract [redacted] controls budgetary approvals and

vi. Develop [redacted] allowances

viii. Schedul

ix. Project c [redacted] d programs

i) Auditor Performance Requirements: [redacted] re requirements, scope creep and ex

h) Review and [redacted] delays and disruptions

i. Adequac [redacted] nce with: [redacted] than sixty (60) calendar

of the audits anticipated in the upcoming fiscal year. The BAC may provide additional guidance to related

scope of work via requested revisions to the annual audit plan

ii. Auditor shall develop and submit annual audit report to OSM for review

iii. Auditor s [redacted] board of Education (BOE)

iv. Reconcil [redacted] work outlined in the 2012 and 2017 bor [redacted]

[redacted] (GAGAS), informally known as the "Yellow Book," issued by the Comptroller General of the United States annually on March 1 for review and appr [redacted] (U.S.

identified with di [redacted] the direction of OSM (specifically, the [redacted] and management and project manage [redacted] Sr. Director)

G. When recommendations involve major additions of a shifting of resources, the Performance Auditor should identify alternative procedures and controls that can be implemented in the interim, until such additional resources are available.

[Redacted]

I. Include review of

[Redacted]

A. Each Performance

a) Positive program

b) Findings for a

Criteria

[Redacted]

[Redacted]

and are legal

[Redacted]  
Sr. Director of C&M.

[Redacted]

Board of Education