

SUMMARY EXPLANATION AND BACKGROUND

The Office of the Chief Auditor (OCA) engages RSM to perform the quality assurance testing of the SMART Bond owner representative and program manager under a scope determined by the OCA. The current report is one of several to be presented in fiscal year 2020 and noted 4 findings. Management responses to the findings are included in the report. Follow-up will be performed by both RSM and the OCA.

The Audit Committee reviewed and approved this report for transmittal to the School Board during the Committee's August 8, 2019 meeting but requested that Office of Facilities and Construction's Capital Programs department augment their response with additional information. The addendums to the responses that are in the report are included as Exhibits A (for finding 2) and B (for finding 3).