

Introduction

The audit of the Otis Creek Bridge on the Clarkson/Parma Townline Road (Project) was selected based on the Office of Public Integrity's (OPI's) risk assessment for Monroe County.

Background

On March 12, 2019, the Monroe County Legislature adopted a resolution to enter into a contract with CP Ward for \$583,495 to rehabilitate the Otis Creek Bridge on the Clarkson/Parma Townline Road.

The Project includes removal of the open grid steel deck and replacement with a cast-in-place concrete deck on the existing beams, widening the shoulders, new bridge rail and guide rail and modifying the asphalt approach.

The total authorized budget for the Project, including design and construction, is \$900,000, with 95% funding from Federal and New York State Department of Transportation funds.

Framework for Audit

OPI's audits are based on the following 5 Control Objectives:

- Compliance with laws, regulations, and contracts
- Accomplishment of goals and objectives
- Reliability and integrity of financial and operational information
- Effectiveness and efficiency of operations
- Safeguarding of assets

Based on OPI's 5 Control Objectives, audit plans are developed to assess whether:

- All eligible customers are being served
- Revenues are maximized
- Receivables are collected
- Expenditures are proper and authorized
- Assets are safeguarded
- Employees are trained and competent
- Liabilities are minimized and laws are complied with
- Financial and operational reports are timely, relevant and accurate

Risks to Monroe County

Based on our preliminary research and discussions, we determined that the Project poses the following potential risks to the County:

- a) The County may not have followed its procurement policies and procedures
- b) Expenditures to prime contractors and subcontractors may be unallowable, unauthorized, unnecessary, or for services that were not actually provided.
- c) Subcontractors may not adequately complete their portions of the construction, thus delaying the completion date and/or putting residents at risk of accidents.
- d) Traffic control may not be adequate to prevent accidents from occurring.
- e) Prime and subcontractors may not adhere to contractual requirements, including MWDBE areas.
- f) Revenues from State and Federal grants may not be maximized or collected.

Audit Objectives

Our objectives were to:

- a) Confirm that the County followed its procurement policies and procedures.
- b) Review and test the controls to ensure that expenditures to the prime and subcontractors were for expenses that are allowable, authorized, necessary, and for services actually provided.
- c) Confirm that traffic control was adequate.
- d) Confirm that contractors completed their portions of construction and complied with contractual requirements, including MWDBE efforts.
- e) Confirm that State and Federal funding was maximized and collected.

Scope and Methodology

OPI's scope included all prime and subcontractors related to the Project.

To meet our objectives, OPI performed the following:


- Identified subcontractor amounts and other expenditures and their related funding sources.
- Attended subcontractor meeting on 5/29/19.
- Reviewed meeting minutes from Lu Engineering dated 5/31/19.
- Reviewed final pay application from CP Ward dated 11/20/19.
- Conducted construction-site visits on 5/29/19 and at completion of the project.
- Reviewed the public bid, proposals, and contracts for compliance with the M/WBE requirements.
- Obtained the "Prompt Payment Report" from the project manager and calculated actual payments to MWDBE's and the attained MWDBE percentage.
- Made inquiries to management as to certain procedures and outstanding issues.

Findings, Recommendations and Management Response

Based on our audit procedures, there are no unresolved findings or recommendations. Accordingly, a management response is not required.

Final Note

We would like to thank Thomas Polech, Transportation Project Manager for the Monroe County Department of Transportation, for his assistance during our audit.



David T. Moore
Director, Inspector General