



# District School Board of Pasco County

20430 Gator Lane • Land O' Lakes, Florida 34638 • 813/794-2221

Heather Fiorentino, Superintendent

[www.pasco.k12.fl.us](http://www.pasco.k12.fl.us)

Department of Purchasing  
Kendra Goodman, CPPO, CPPB, Purchasing Agent  
813/794-2221 Fax: 813/794-2111  
727/774-2221 TDD: 813/794-2484  
352/524-2221 e-mail: [kgoodman@pasco.k12.fl.us](mailto:kgoodman@pasco.k12.fl.us)

November 2, 2010

## MEMORANDUM

**TO:** Honorable School Board Members

**FROM:** Kendra Goodman, CPPO, CPPB, Purchasing Agent *KDG/act*

**SUBJECT:** Carr, Riggs & Ingram, LLC  
Request Permission to Piggy-Back Polk County Schools RFP 083-PSC-0405  
Construction Attestation Services

During 2007 and 2008, Carr, Riggs & Ingram (CRI) worked with the Construction Services & Code Compliance Department (Construction Services) to review the District's construction management contracts for eight (8) schools which had recently been constructed. As a result of these audits, CRI has had a good track record of recovering funds for the District when so proven. Please reference the attached memo from Mr. John Petrashek, Director of Construction Services & Code Compliance, for detailed information.

Construction Services is requesting attestation services from CRI, based on the attached proposals, for the following schools: Anclote High, Connerton Elementary, Fivay High and Odessa Elementary. The Purchasing Department has verified that these proposals fall under a valid RFP piggy-back with Polk County Schools. DOE Rule 6A-1.012(6) allows the District to utilize the pricing and terms of other governmental agencies' competitive solicitations, should it be in our best interest to do so. CRI has indicated in writing (attached) that they are willing to extend the terms, conditions and pricing of the Polk Schools' RFP to the District.

We are requesting Board approval of the attached proposals, and permission to place purchase orders totaling \$50,200. Funding for these services has been reserved in each project budget for this purchase. Should you have any questions or concerns, please contact John Petrashek or me at your earliest convenience.

KDG/az  
Attachments



## District School Board of Pasco County

7227 Land O' Lakes Boulevard • Land O' Lakes, Florida 34639 • 813/794-2000

Heather Fiorentino, Superintendent

www.pasco.k12.fl.us

Construction Services and Code Compliance  
11839 Treebreeze Drive, New Port Richey, FL 34654  
John L. Petrashek, Director

(813) 794-7950 (727) 774-7950  
(352) 524-7950 TDD: (813) 794-2484  
Fax: (813) 794-7992  
jpetrash@pasco.k12.fl.us

CS&CC – 10/11-77

To: Kendra Goodman, Purchasing Agent

From: John L. Petrashek, Director

Date: October 20, 2010

Re: **Construction Audits for New Schools**

In keeping with the recent practice of conducting construction audits for new schools, attached are four (4) proposals from the CPA firm Carr, Rigs and Ingram for construction auditing services.

Attached are proposal for:

- |                                |       |          |
|--------------------------------|-------|----------|
| 1. Anclote High School         | “FFF” | \$15,500 |
| 2. Connerton Elementary School | “R”   | \$ 9,600 |
| 3. Fivay High School           | “EEE” | \$15,500 |
| 4. Odessa Elementary School    | “S”   | \$9,600  |

We request authorization to recognize the current contract (RFP 083-PSC-0405) that CRI has with the School Board of Polk County, valid through April 15, 2011. CRI has agreed to accept the price, terms and condition of the RFP.

Exhibit A contained in each proposal outlines, in detail, the purpose, procedures and intended outcomes by which the audits will be conducted. Funding for this service has been reserved in each project budget for this purpose.



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Department of Purchasing

Kendra Goodman, CPPO, CPPB, Purchasing Agent

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TDD: 813/ 794-2484

352/ 524-2221

e-mail: [kgoodman@pasco.k12.fl.us](mailto:kgoodman@pasco.k12.fl.us)

## RFP PIGGYBACK REQUEST

### POLK COUNTY SCHOOLS #083-PSC-0405 CONSTRUCTION AUDITING SERVICES

X

Yes, I agree to extend the terms and conditions of the above-referenced RFP to the District School Board of Pasco County. The term of the contract term will be upon District School Board approval through April 15, 2011.

No, I do not agree to extend the terms of the above-referenced RFP to the District School Board of Pasco County.

COMPANY NAME: Carr, Riggs & Ingram

SIGNATURE: \_\_\_\_\_

DATE: \_\_\_\_\_

10/12/10

PRINTED NAME/TITLE: \_\_\_\_\_

Victoria J. Vincelli, Partner

E-MAIL: \_\_\_\_\_

VINCELLI@CRIGA.COM

TELEPHONE W/AREA CODE: \_\_\_\_\_

407-644-7456

FAX W/AREA CODE: \_\_\_\_\_

407-628-5277

By agreeing to renew, vendor acknowledges and agrees to be in compliance with the "Jessica Lunsford Act." Vendors conducting business with the District School Board of Pasco County (DSBPC) who will (1) be at the school when students are present, or (2) have direct contact with students, or (3) have access to or control of school funds, must be Level 2 fingerprinted by DSBPC Human Resources. If any of the above criteria apply to this contract, you must have those individuals Level 2 fingerprinted and screened by the DSBPC Human Resources Department prior to commencement of services or work, and must provide a list of employees with renewal. Please contact (813) 794-2521 to arrange for a fingerprinting appointment. Costs associated with this background screening are to borne by the vendor. You may access information regarding this law, which became effective September 1, 2005, by reviewing Sections 1012.32 and 1012.465, Florida Statutes.

The contracting company certifies, by submission and signature of this form, that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction per the provisions of Florida Statute 287.133(2)(a).

Vendor shall comply with all applicable laws, ordinances, codes and statutes of any and all local, state, or national governing bodies included within this section. Vendor shall comply with the regulations of the Civil Rights Act of 1964, in which no person in the United States shall on the grounds of race, creed, color, or national origin be excluded from participation in or be denied the proceeds of, or be subject to discrimination in the performance of this contract.

#### PLEASE RETURN TO:

**DISTRICT SCHOOL BOARD OF PASCO COUNTY**

**ATTENTION: ARLENE ZIMNEY, CPPB, C.P.M., BUYER**

**PURCHASING DEPARTMENT**

**20430 GATOR LANE, LAND O' LAKES, FL 34638**

**(813) 794-2504 (PHONE)**

**(813) 794-2111 (FAX)**

**[azimney@pasco.k12.fl.us](mailto:azimney@pasco.k12.fl.us)**



Carr, Riggs & Ingram, LLC  
1031 West Morse Boulevard  
Suite 200  
Winter Park, Florida 32789

(407) 644-7455  
(407) 628-5277 (fax)  
www.cricpa.com

October 18, 2010

Mr. John Petrashek, Director  
New Construction, Energy and Code Compliance  
District School Board of Pasco County  
11839 Tree Breeze Drive  
New Port Richey, Florida 34654

Re: Anclote High School – HC Beck

Dear Mr. Petrashek,

The purpose of this letter is to confirm our understanding of the nature and limitations of the services we are to provide for the District School Board of Pasco County (the "District"), in accordance with our discussions.

We will apply the agreed-upon procedures detailed in Exhibit A to this letter relative to the construction costs for Anclote High School (the "Project"), constructed by HC Beck, Ltd. (the "Contractor"). This engagement is solely to assist the District in determining the final payment to the Contractor. Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described in the attached exhibit either for the purpose for which this report has been requested or for any other purpose. Although the purpose of our engagement is not to detect fraud, we will notify you immediately should we suspect fraud while performing the agreed-upon procedures. If for any reason, we are unable to complete the procedures, we will describe any restrictions on the performance of the procedures in our report, or will not issue a report as a result of this engagement.

Because the agreed-upon procedures listed in Exhibit A do not constitute an examination, we will not express an opinion on the construction costs of the Project. In addition, we have no obligation to perform any procedures beyond those listed in the attached exhibit.

We will submit a report listing the procedures performed and our findings. This report is intended solely for the use of the District, and should not be used by anyone else. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We estimate our fees for these services will be \$15,500, including mileage, express delivery costs and other travel costs, in accordance with CRI's proposal and contract with Polk County Public Schools for similar services. If significant additional time is needed we will discuss it with you immediately and arrive at a new fee estimate before we incur additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable upon presentation.

CONTRACT REVIEWED  
AND APPROVED:  
*Kdg/lac/10-21-10*

We appreciate the opportunity to assist you and believe that this letter accurately summarizes the significant terms of our engagement. If you have any questions, please don't hesitate to contact me. If you agree with the terms of the engagement as described in the letter, please sign the enclosed copy and return it to us.

If the need for additional services arises, our engagement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter. If additional specified parties of the report are added, we will require that they acknowledge in writing their responsibility for the sufficiency of the procedures.

Sincerely,

CARR RIGGS & INGRAM, LLC



Victor J. Incinelli, CPA

VJI:fr  
#01182

Enclosures

Accepted by: District School Board of Pasco County

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

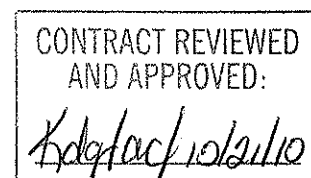
Date: \_\_\_\_\_

CONTRACT REVIEWED  
AND APPROVED:  
*Kdg/taef 10/21/10*

## EXHIBIT A

### District School Board of Pasco County – Anclote High School Agreed-upon procedures

1. We will obtain copies of the contract between the District School Board of Pasco County (the "District") and the Contractor. We will read the contract and any work authorizations or amendments, noting items of financial and audit significance.
2. We will inquire of the contracting parties to determine if there are any disputed provisions in the contract, or if there are any other unresolved disputes, including disputes between the Contractor and the subcontractors.
3. We will review the construction costs, as documented by the Contractor, for compliance with the contract, including the following:
  - a. vouch all costs (as determined by phase totals on the Contractor's job cost) in excess of \$50,000. For subcontract costs that qualify, we will examine the subcontract and the related change orders, comparing the adjusted contract amount to the amount in the Contractor's job cost and the total of the Contractor's payments to the subcontractor. Relative to general conditions payroll, we will chose a sample from the payroll line items and trace each line item selected to time sheets, pay rate authorizations, and employee personnel files. Other qualifying items will be vouched to vendor invoices or other supporting documentation. (Should you request, the testing of general conditions will be performed despite the fact that the general conditions are "lump sum".)
  - b. review the costing of change orders for conformity to the contract.
  - c. review the Contractor's labor costs, if applicable, for proper burden charges and appropriateness of personnel charged to the Project. (See a. above.)
  - d. review the job costs and inquire of the Contractor regarding related party charges and the appropriateness of any indirect charges to the Project.
  - e. review the Contractor's fee and the general conditions for conformity to the contract.
  - f. review the contingency logs for proper authorization of use.
  - g. recalculate the guaranteed maximum price and the contract value, based upon the Contractor's records.
4. We will review the results of the above procedures with appropriate persons representing the District.
5. We will prepare a report of our procedures and findings.





Carr, Riggs & Ingram, LLC  
1031 West Morse Boulevard  
Suite 200  
Winter Park, Florida 32789

(407) 644-7455  
(407) 628-5277 (fax)  
www.cricpa.com

October 18, 2010

Mr. John Petrashek, Director  
New Construction, Energy and Code Compliance  
District School Board of Pasco County  
11839 Tree Breeze Drive  
New Port Richey, Florida 34654

Re: Connerton Elementary School "R", Skanska (USA)

Dear Mr. Petrashek,

The purpose of this letter is to confirm our understanding of the nature and limitations of the services we are to provide for the District School Board of Pasco County (the "District"), in accordance with our discussions.

We will apply the agreed-upon procedures detailed in Exhibit A to this letter relative to the construction costs for Connerton Elementary School "R" (the "Project"), constructed by Skanska (USA) (the "Contractor"). This engagement is solely to assist the District in determining the final payment to the Contractor. Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described in the attached exhibit either for the purpose for which this report has been requested or for any other purpose. Although the purpose of our engagement is not to detect fraud, we will notify you immediately should we suspect fraud while performing the agreed-upon procedures. If for any reason, we are unable to complete the procedures, we will describe any restrictions on the performance of the procedures in our report, or will not issue a report as a result of this engagement.

Because the agreed-upon procedures listed in Exhibit A do not constitute an examination, we will not express an opinion on the construction costs of the Project. In addition, we have no obligation to perform any procedures beyond those listed in the attached exhibit.

We will submit a report listing the procedures performed and our findings. This report is intended solely for the use of the District, and should not be used by anyone else. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We estimate our fees for these services will be \$9,600, including mileage, express delivery costs and other travel costs, in accordance with CRI's proposal and contract with Polk County Public Schools for similar services. If significant additional time is needed we will discuss it with you immediately and arrive at a new fee estimate before we incur additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable upon presentation.

CONTRACT REVIEWED  
AND APPROVED:  
*Kdg/ocf/10/20/10*

We appreciate the opportunity to assist you and believe that this letter accurately summarizes the significant terms of our engagement. If you have any questions, please don't hesitate to contact me. If you agree with the terms of the engagement as described in the letter, please sign the enclosed copy and return it to us.

If the need for additional services arises, our engagement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter. If additional specified parties of the report are added, we will require that they acknowledge in writing their responsibility for the sufficiency of the procedures.

Sincerely,

CARR RIGGS & INGRAM, LLC



Victor J. Incinelli. CPA

VJI:fr  
#01182

Enclosures

Accepted by: District School Board of Pasco County

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

CONTRACT REVIEWED  
AND APPROVED:  
*Kdg/ac/10/2/10*



## EXHIBIT A

### District School Board of Pasco County – Connerton Elementary School “R” Agreed-upon procedures

1. We will obtain copies of the contract between the District School Board of Pasco County (the “District”) and the Contractor. We will read the contract and any work authorizations or amendments, noting items of financial and audit significance.
2. We will inquire of the contracting parties to determine if there are any disputed provisions in the contract, or if there are any other unresolved disputes, including disputes between the Contractor and the subcontractors.
3. We will review the construction costs, as documented by the Contractor, for compliance with the contract, including the following:
  - a. vouch all costs (as determined by phase totals on the Contractor’s job cost) in excess of \$50,000. For subcontract costs that qualify, we will examine the subcontract and the related change orders, comparing the adjusted contract amount to the amount in the Contractor’s job cost and the total of the Contractor’s payments to the subcontractor. Relative to general conditions, it is our understanding that the payroll portion was contracted as a lump sum and will not be tested. However, other qualifying items will be vouched to vendor invoices or other supporting documentation.
  - b. review the costing of change orders for conformity to the contract.
  - c. review the Contractor’s reimbursable labor costs, if applicable, and test a sample of the labor charges to time sheets and pay rates to verify appropriateness of personnel charged to the Project. We will obtain the details for the labor burden rate and compare to amounts allowable in accordance with the terms of the contract documents.
  - d. review the job costs and inquire of the Contractor regarding related party charges and any indirect charges or allocations to the Project from the Construction Manager.
  - e. review the Contractor’s fee and the general conditions for conformity to the contract.
  - f. review the contingency logs for proper authorization of use.
  - g. recalculate the guaranteed maximum price and the contract value, based upon the Contractor’s records.
4. We will review the results of the above procedures with appropriate persons representing the District.
5. We will prepare a report of our procedures and findings.





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1031 West Morse Boulevard  
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Winter Park, Florida 32789

(407) 644-7455  
(407) 628-5277 (fax)  
www.cricpa.com

October 18, 2010

Mr. John Petrashek, Director  
New Construction, Energy and Code Compliance  
District School Board of Pasco County  
11839 Tree Breeze Drive  
New Port Richey, Florida 34654

Re: Fivay High School "EEE" – Cutler Associates, Inc.

Dear Mr. Petrashek,

The purpose of this letter is to confirm our understanding of the nature and limitations of the services we are to provide for the District School Board of Pasco County (the "District"), in accordance with our discussions.

We will apply the agreed-upon procedures detailed in Exhibit A to this letter relative to the construction costs for Fivay High School "EEE" (the "Project"), constructed by Cutler Associates, Inc. (the "Contractor"). This engagement is solely to assist the District in determining the final payment to the Contractor. Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described in the attached exhibit either for the purpose for which this report has been requested or for any other purpose. Although the purpose of our engagement is not to detect fraud, we will notify you immediately should we suspect fraud while performing the agreed-upon procedures. If for any reason, we are unable to complete the procedures, we will describe any restrictions on the performance of the procedures in our report, or will not issue a report as a result of this engagement.

Because the agreed-upon procedures listed in Exhibit A do not constitute an examination, we will not express an opinion on the construction costs of the Project. In addition, we have no obligation to perform any procedures beyond those listed in the attached exhibit.

We will submit a report listing the procedures performed and our findings. This report is intended solely for the use of the District, and should not be used by anyone else. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We estimate our fees for these services will be \$15,500, including mileage, express delivery costs and other travel costs, in accordance with CRI's proposal and contract with Polk County Public Schools for similar services. If significant additional time is needed we will discuss it with you immediately and arrive at a new fee estimate before we incur additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable upon presentation.

CONTRACT REVIEWED  
AND APPROVED:  
*Kedglae* 10/20/10

We appreciate the opportunity to assist you and believe that this letter accurately summarizes the significant terms of our engagement. If you have any questions, please don't hesitate to contact me. If you agree with the terms of the engagement as described in the letter, please sign the enclosed copy and return it to us.

If the need for additional services arises, our engagement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter. If additional specified parties of the report are added, we will require that they acknowledge in writing their responsibility for the sufficiency of the procedures.

Sincerely,

CARR RIGGS & INGRAM, LLC



Victor J. Incinelli, CPA

VJI:fr  
#01182

Enclosures

Accepted by: District School Board of Pasco County

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

CONTRACT REVIEWED  
AND APPROVED:  
*Kdgjacl 10/21/10*

## EXHIBIT A

### District School Board of Pasco County – Anclote High School Agreed-upon procedures

1. We will obtain copies of the contract between the District School Board of Pasco County (the "District") and the Contractor. We will read the contract and any work authorizations or amendments, noting items of financial and audit significance.
2. We will inquire of the contracting parties to determine if there are any disputed provisions in the contract, or if there are any other unresolved disputes, including disputes between the Contractor and the subcontractors.
3. We will review the construction costs, as documented by the Contractor, for compliance with the contract, including the following:
  - a. vouch all costs (as determined by phase totals on the Contractor's job cost) in excess of \$50,000. For subcontract costs that qualify, we will examine the subcontract and the related change orders, comparing the adjusted contract amount to the amount in the Contractor's job cost and the total of the Contractor's payments to the subcontractor. Relative to general conditions payroll, we will chose a sample from the payroll line items and trace each line item selected to time sheets, pay rate authorizations, and employee personnel files. Other qualifying items will be vouched to vendor invoices or other supporting documentation. (Should you request, the testing of general conditions will be performed despite the fact that the general conditions are "lump sum".)
  - b. review the costing of change orders for conformity to the contract.
  - c. review the Contractor's labor costs, if applicable, for proper burden charges and appropriateness of personnel charged to the Project. (See a. above.)
  - d. review the job costs and inquire of the Contractor regarding related party charges and the appropriateness of any indirect charges to the Project.
  - e. review the Contractor's fee and the general conditions for conformity to the contract.
  - f. review the contingency logs for proper authorization of use.
  - g. recalculate the guaranteed maximum price and the contract value, based upon the Contractor's records.
4. We will review the results of the above procedures with appropriate persons representing the District.
5. We will prepare a report of our procedures and findings.





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October 18, 2010

Mr. John Petrashek, Director  
New Construction, Energy and Code Compliance  
District School Board of Pasco County  
11839 Tree Breeze Drive  
New Port Richey, Florida 34654

Re: Odessa Elementary School "S", HC Beck

Dear Mr. Petrashek,

The purpose of this letter is to confirm our understanding of the nature and limitations of the services we are to provide for the District School Board of Pasco County (the "District"), in accordance with our discussions.

We will apply the agreed-upon procedures detailed in Exhibit A to this letter relative to the construction costs for Odessa Elementary School "S" (the "Project"), constructed by HC Beck (the "Contractor"). This engagement is solely to assist the District in determining the final payment to the Contractor. Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described in the attached exhibit either for the purpose for which this report has been requested or for any other purpose. Although the purpose of our engagement is not to detect fraud, we will notify you immediately should we suspect fraud while performing the agreed-upon procedures. If for any reason, we are unable to complete the procedures, we will describe any restrictions on the performance of the procedures in our report, or will not issue a report as a result of this engagement.

Because the agreed-upon procedures listed in Exhibit A do not constitute an examination, we will not express an opinion on the construction costs of the Project. In addition, we have no obligation to perform any procedures beyond those listed in the attached exhibit.

We will submit a report listing the procedures performed and our findings. This report is intended solely for the use of the District, and should not be used by anyone else. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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CONTRACT REVIEWED  
AND APPROVED:  
*K. J. [Signature]*

We appreciate the opportunity to assist you and believe that this letter accurately summarizes the significant terms of our engagement. If you have any questions, please don't hesitate to contact me. If you agree with the terms of the engagement as described in the letter, please sign the enclosed copy and return it to us.

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Sincerely,

CARR RIGGS & INGRAM, LLC



Victor J. Incinelli, CPA

VJI:fr  
#01182

Enclosures

Accepted by: District School Board of Pasco County

Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

CONTRACT REVIEWED  
AND APPROVED:  
*Kdgloef iolailio*

## EXHIBIT A

### District School Board of Pasco County – Anclote High School Agreed-upon procedures

1. We will obtain copies of the contract between the District School Board of Pasco County (the "District") and the Contractor. We will read the contract and any work authorizations or amendments, noting items of financial and audit significance.
2. We will inquire of the contracting parties to determine if there are any disputed provisions in the contract, or if there are any other unresolved disputes, including disputes between the Contractor and the subcontractors.
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  - b. review the costing of change orders for conformity to the contract.
  - c. review the Contractor's labor costs, if applicable, for proper burden charges and appropriateness of personnel charged to the Project. (See a. above.)
  - d. review the job costs and inquire of the Contractor regarding related party charges and the appropriateness of any indirect charges to the Project.
  - e. review the Contractor's fee and the general conditions for conformity to the contract.
  - f. review the contingency logs for proper authorization of use.
  - g. recalculate the guaranteed maximum price and the contract value, based upon the Contractor's records.
4. We will review the results of the above procedures with appropriate persons representing the District.
5. We will prepare a report of our procedures and findings.

