

Independent Office of Audits and Investigations

Annual Summary of Findings and Recommendations

July 1, 2020 - June 30, 2021



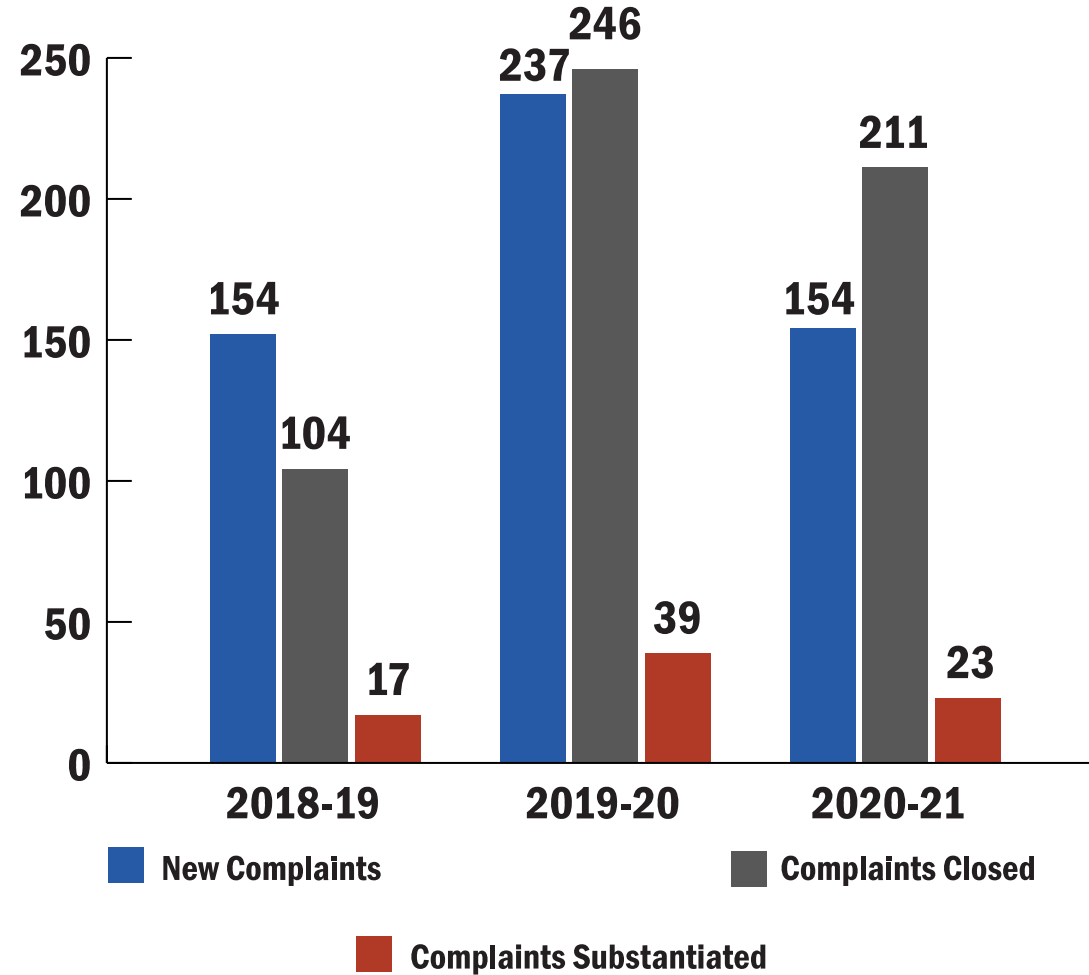
BACKGROUND

- Ensure state and federal transportation funds are spent efficiently, effectively, economically, and in compliance with applicable state and federal requirements.
- Provide an Annual Summary of Findings and Recommendations



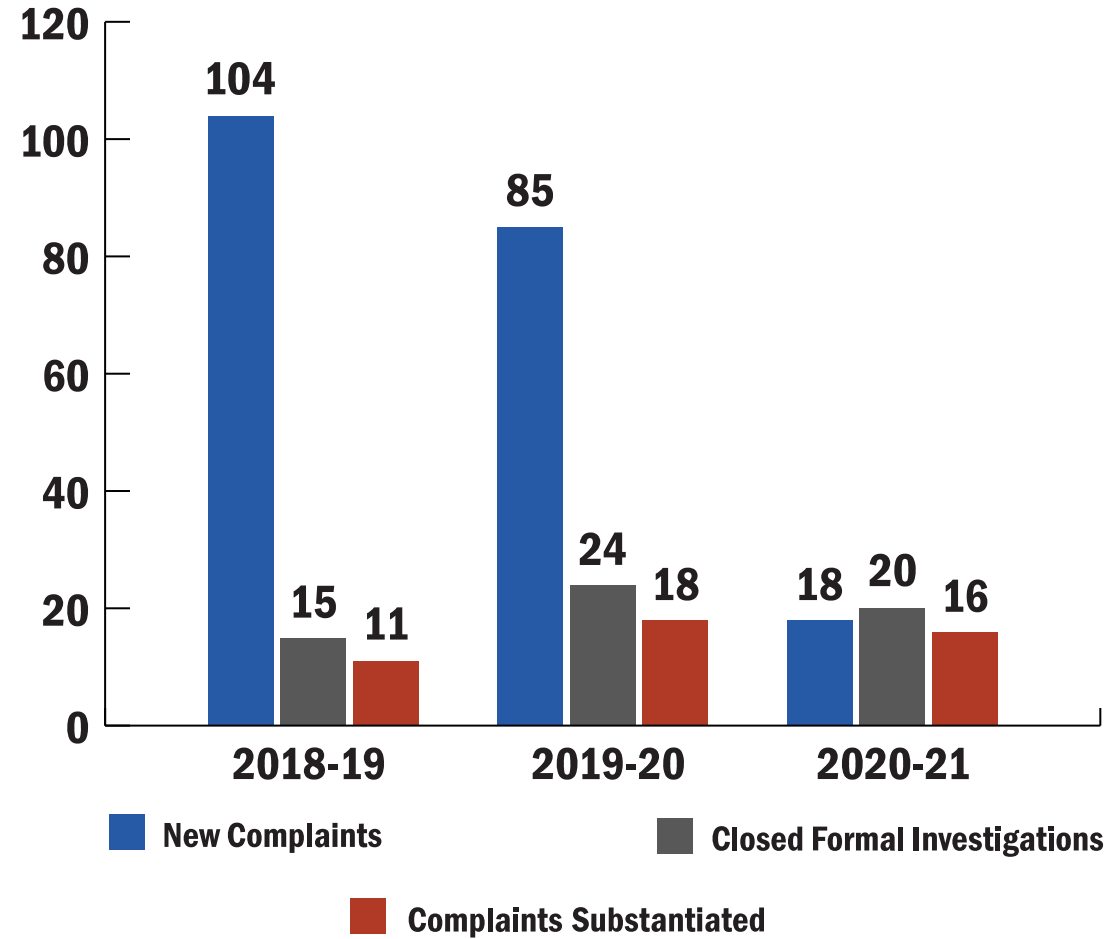


ETHICS HOTLINE





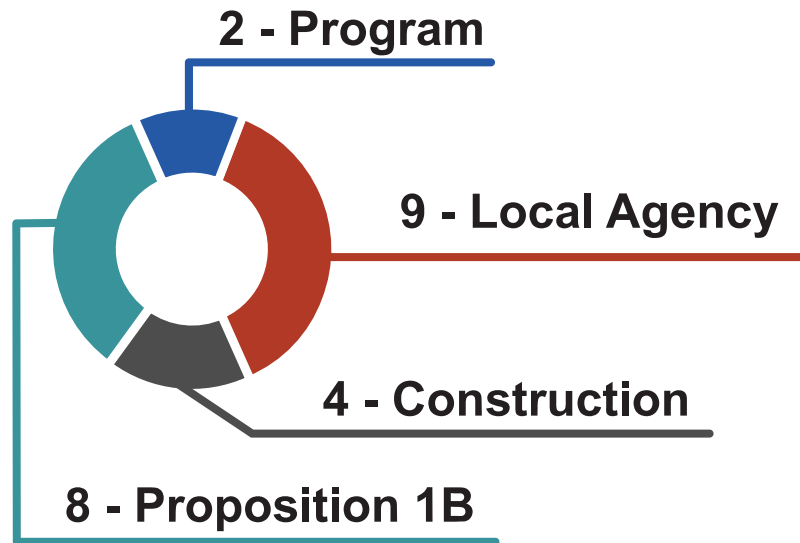
INVESTIGATIONS



Audit Summary: Fiscal Year 2020-21



23 AUDITS

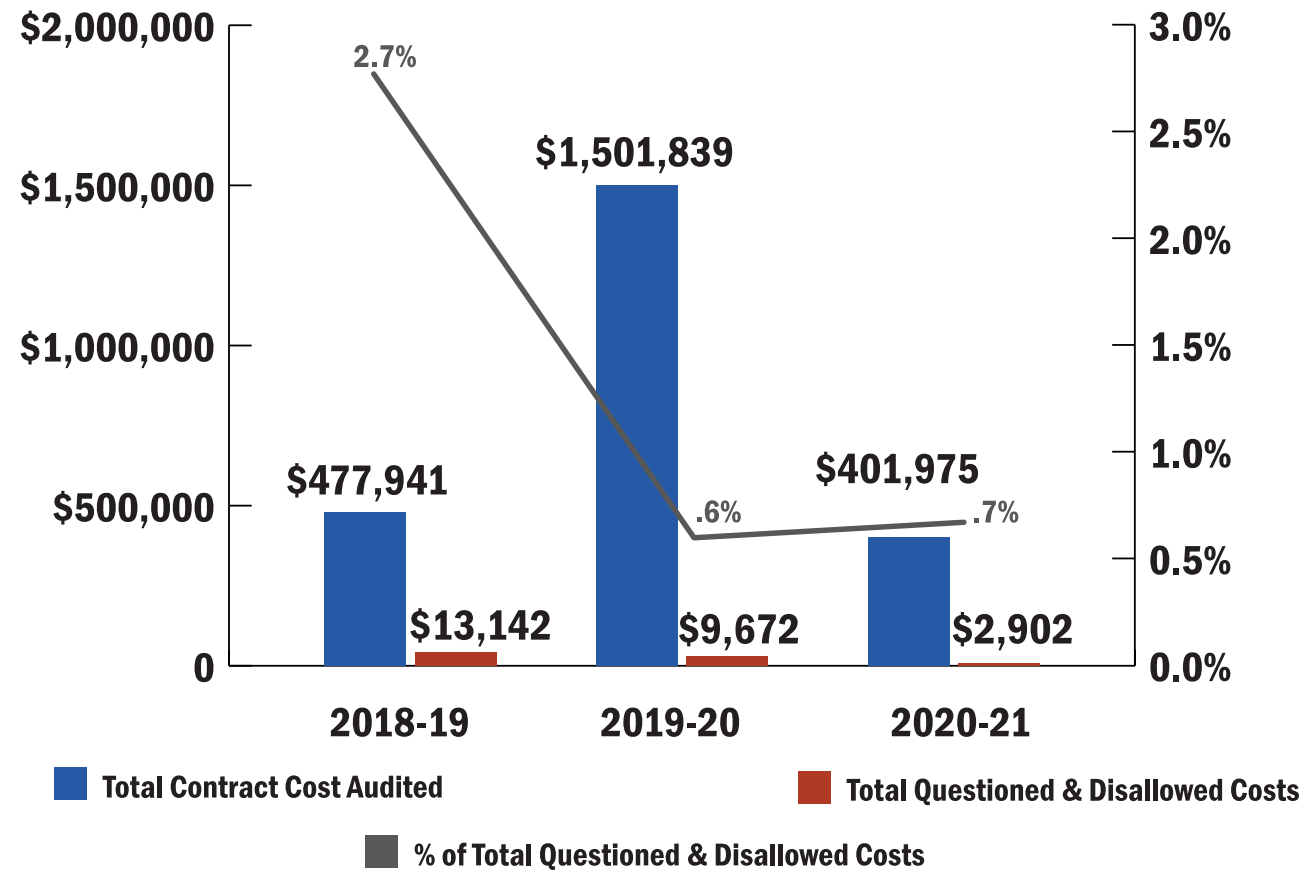


Program audit – assess the extent of legislative, regulatory, or programmatic goals and objectives are being achieved and determine adequate controls in place to manage the programs.

Project audit – determine whether project costs claimed and reimbursed are allowable, reasonable, and adequately supported in compliance with agreement provisions, state and federal laws and regulations, and to determine whether project deliverables (outputs) and outcomes are completed as described in executed project agreements or approved amendments.

Total Audited Cost vs Questioned/Disallowed Cost

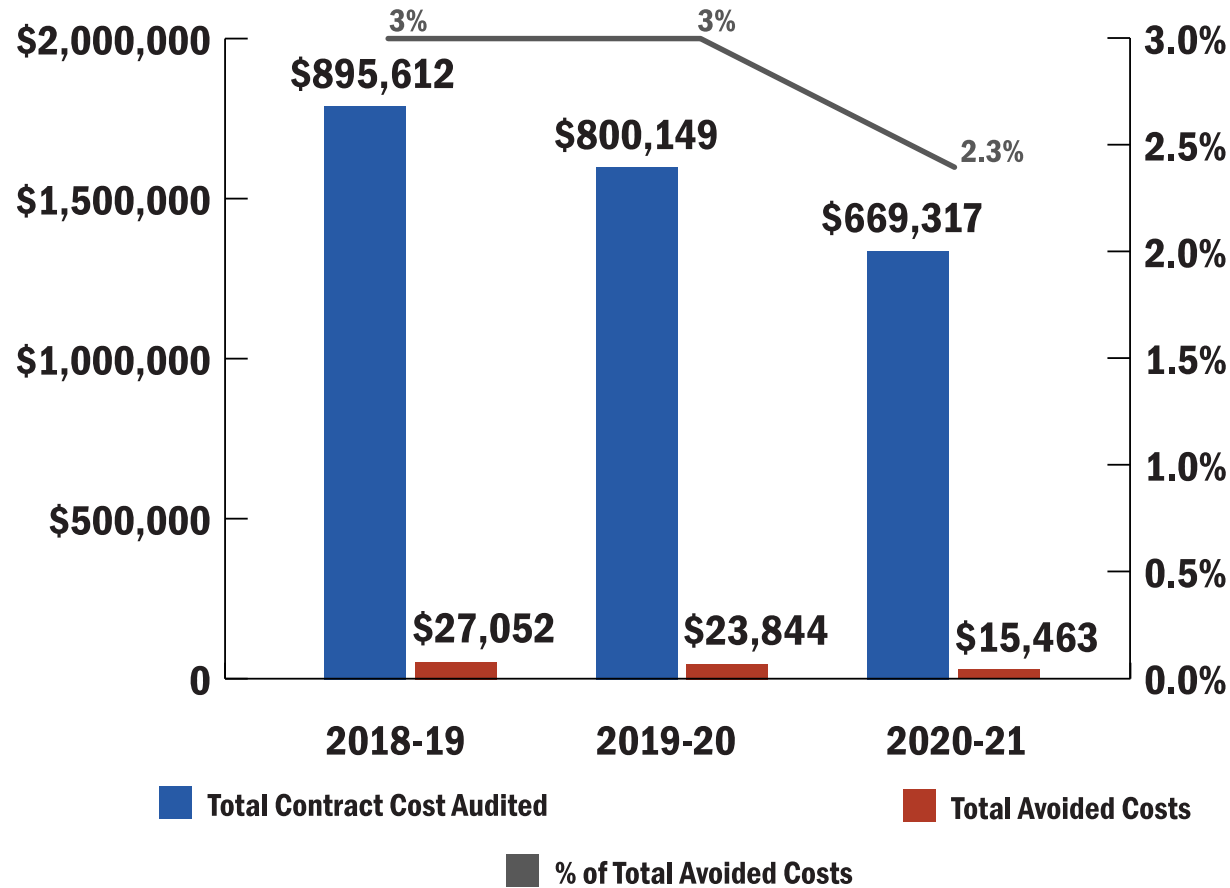
(IN THOUSANDS)



Questioned/Disallowed Costs – noncompliant with federal or state statutes, regulations, or project agreements or not supported by adequate documentation.

Total Avoided Costs

(IN THOUSANDS)



Avoided Costs – noncompliant with federal or state statutes, regulations, or project agreements or not supported by adequate documentation. Audit/review is conducted *prior* to Caltrans payment.

STATUS OF AUDIT RECOMMENDATIONS 2020-21

139 Total Recommendations



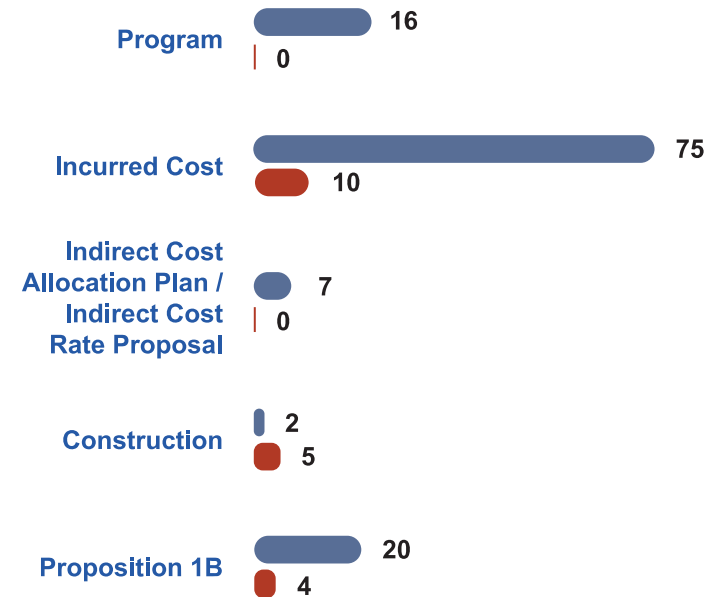
120

Open Recommendations



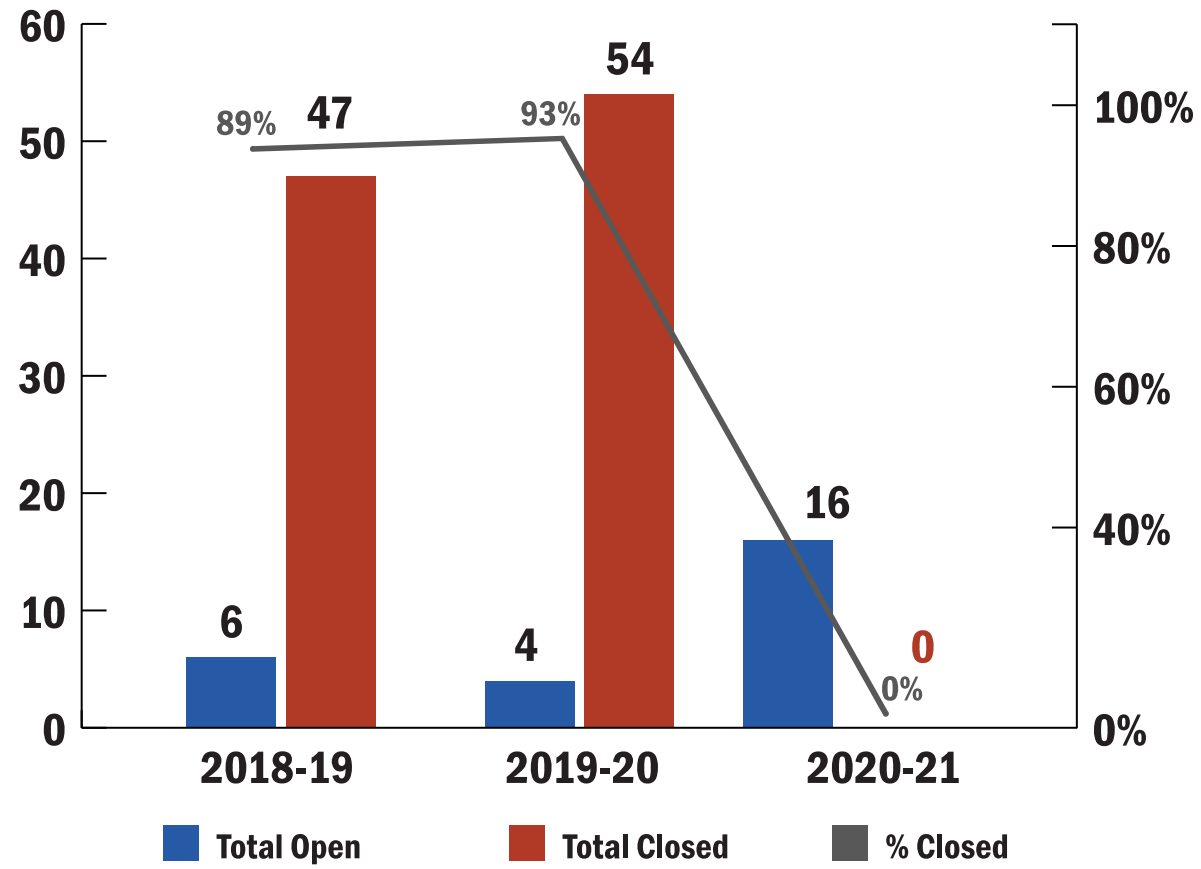
19

Closed Recommendations



PROGRAM AUDIT RECOMMENDATION STATUS

as of June 30, 2021



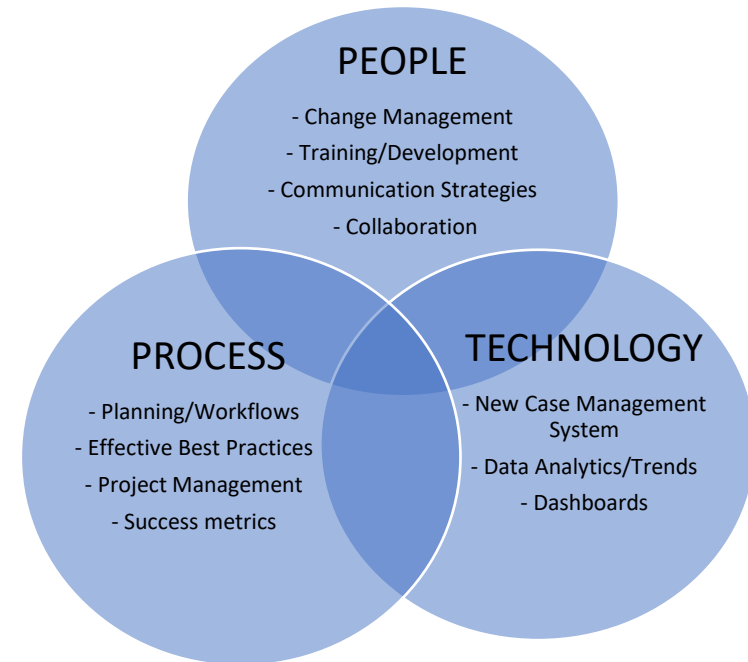
LOOKING AHEAD

2021-22 Audit Plan

The 2021-22 Audit Plan identifies assignments and sets direction for IOAI for July 1, 2021, through June 30, 2022. The Audit Plan is a guiding document that is subject to change based on the availability of resources and the need to set new priorities or initiate different projects over the course of the year. The Audit Plan proposes audits and reviews that are 1) selected after an assessment of risk factors, 2) determined necessary to comply with state or federal reporting requirements, 3) mandated by state or federal law or policy, and/or 4) special request.

- SB 1 Performance Outcomes/Targets
- New efficiency measures implemented to achieve \$100 million in savings.
- SB 103 Outreach Efforts & Requirements
- Project cost compliance and achievement of deliverables (outputs) and outcomes/benefits.

2021-24 Strategic Plan: People, Process, Technology



Questions

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