Washoe County School District

Professional Services Agreed Upon Procedures (AUP)

Final Report

March 28, 2023

Kirk Starkey, Chief Auditor
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425 E. Ninth Street
Room A-215
Reno, Nevada 89520-3423

Mr. Starkey,

BDO has completed the Capital Improvement Program Audit Services and agreed upon procedures (AUP) as outlined in the Independent Contractor Agreement dated April 21, 2023.

The objective of our audit procedures was to assess the design and operating effectiveness of Washoe County School District's (WCSD) financial and administrative controls around engaging, managing, and monitoring professional service consultants contracted to support on Capital Improvement Projects. Being that the WCSD Capital Improvement Program is funded by WC-1 revenues (or public monies), it is of utmost importance that WCSD have the appropriate controls in place to adequately safeguard assets and ensure compliance with the requirements of the Nevada Revised Statutes (NRS), where applicable.

The scope of the engagement was all professional service consultants engaged and expenditures incurred on Capital Improvement Projects during Fiscal Year (FY) 2022. Our walkthroughs, testing, and communications were focused on Finance and Operations departments, including Purchasing, Capital Projects, and Facilities Management.

Our work is intended to provide independent assurance to WCSD Management and the Board of Trustees regarding the engagement and monitoring of consultants on Capital Improvement Projects. The attached report is intended for the use of WCSD Internal Audit and for presentation to the WCSD Board of Trustees.

We thank you for the opportunity to perform this audit and for the cooperation and collaboration of the WCSD Internal Audit and Finance and Operations departments.

Sincerely,

David Clark
Managing Director

Contents

Audit Background, Scope, & Approach 4
Background 4
Scope & Objectives 4
Approach 4
Executive Summary 7
Detailed Report 9
Procedure #1 9
Procedure #2 10
Procedure #3 11
Procedure #4 11
Procedure #5 12
Procedure #6 13
Procedure #7 14
Procedure #8 15
Procedure #9 15
Appendix A – Samples Selected 17

Audit Background, Scope, & Approach

Background

In the November 2016 general election, voters in Washoe County passed ballot initiative WC-1. WC-1 increased the local sales tax by 0.54 percent. Washoe County subsequently released a series of WC-1 bond offerings in 2017, 2018, and 2019, the proceeds of which are subject to the same restrictions as the WC-1 sales tax revenue. By law, these funds cannot be used to address operating fund deficits and proceeds from this sales tax increase are to fund capital projects of the Washoe County School District (WCSD) for the acquisition, construction, repair, and renovation of school facilities.

In 2020, WCSD Board of Trustees engaged Protiviti to perform an audit of the Capital Improvement Program and the Capital Projects Department's process and controls for administering and monitoring construction agreements. While Protiviti's report did not produce any significant findings, the WCSD Board of Trustees and Capital Improvement Committee continued to seek independent assurance regarding the appropriate use of public monies resulting from WC-1 tax revenue and bond proceeds.

Therefore, BDO was engaged to perform additional audit procedures around the Capital Improvement Program and the professional services consultants engaged on capital improvement projects. Consultants engaged on WCSD capital projects include project managers, engineers, architects, designers and more.

Scope & Objectives

The objective of the Professional Services Agreed Upon Procedures (AUP) was to assess the design and operating effectiveness of WCSD financial and administrative controls around engaging, administering, managing, and monitoring professional service contracts. Being that the WCSD Capital Improvement Program is funded by WC-1 revenues (or public monies), it is of greatest importance that WCSD have the appropriate controls in place to adequately safeguard assets and operate in compliance with the requirements of the Nevada Revised Statutes (NRS), as applicable.

The scope of the engagement included all professional services contracts and expenditures incurred on Capital Improvement Projects during Fiscal Year (FY) 2022. Our audit procedures focused on the proposal and contracting processes, contract management, consultant non-compliance, contract amendments, and invoicing. Our main points of contact were individuals in the Purchasing and Facilities Management Departments.

Approach

We conducted this audit in accordance with the International Standards for the Professional Practice of Internal Auditing (IIA Standards). Those standards require that we plan and perform the audit to obtain sufficient and appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the work performed, and evidence obtained provides a reasonable basis for our observations and recommendations based on our audit objectives.

An understanding of the internal controls for engaging, managing, and monitoring professional services/consultants working on capital projects was deemed necessary to meet the audit objectives. Therefore, we reviewed policies and procedures and conducted process walkthroughs to gain a complete understanding of the internal controls present in the proposal and contracting processes,

contract management, consultant non-compliance and resolution process, contract amendments, and invoicing process. We also tested operating effectiveness of controls identified through testing a sample of consultant proposals, contracts, issues and remediation, and invoices.

We did not, however, perform a review and evaluation of the controls within in-scope systems from which data was obtained for this audit. Management is responsible for establishing and maintaining a system of internal controls to ensure that assets are secured; financial activity is accurate and reliable; and that employees follow laws, ordinances, policies, and procedures.

To achieve the objectives of this audit, we utilized the following phased approach:

Phase 1 – Planning

- At the start of engagement planning, BDO conducted a kick-off meeting with key project stakeholders, including:
    1. Adam Searcy, Chief Operating Officer
    2. Andrea Sullivan, Director of Procurement and Contracts
    3. Aprile Anderson, Buyer II
    4. Dawit Hadgu, Deputy Chief Facilities Management Officer
    5. Kirk Starkey, Chief Auditor
    6. Tami Zimmerman, Chief Facilities Management Officer
- BDO scheduled bi-weekly status calls with Andrea Sullivan, Director of Procurement and Contracts and Tami Zimmerman, Chief Facilities Management Officer.
- BDO reviewed the applicable sections of the NRS and developed our gap assessment matrix for completion during Phase 2.

Phase 2 – Walkthrough (Test of Design) & Risk Assessment

- BDO obtained and reviewed all applicable WCSD policies, procedures, and administrative regulations associated with the Capital Improvement Program, purchasing, and professional service contracts.
- BDO conducted process walkthroughs with key personnel to discuss the following processes:
    1. Proposal Process & Consultant Onboarding
    2. Contracting Process
    3. Contract Management
    4. Consultant Noncompliance & Issue Resolution
    5. Amendment Process
- BDO documented our understanding of processes in process walkthroughs and identified key controls for detailed testing.
- BDO requested, reviewed, and discussed with WCSD stakeholders the complete listing of professional service consultants engaged in FY 2022 and judgmentally selected a sample of 23 (or 50%) of consultants for detailed testing based on:
    1. Total contract amount,
    2. Existing amendments,
    3. Length of contract,
    4. Use in prior years, and
    5. Any known challenges or issues.

Refer to **Appendix A – Samples Selected** for additional detail on the complete population and our approach to sampling.

Phase 3 – Test of Operating Effectiveness

- Based on our understanding of current processes and the identification of key controls, we developed a testing matrix and criteria for detailed testing. Our testing criteria included:
    1. For those consultants included in a pre-approved vendor pool, we reviewed the competitive proposal process performed by reviewing:
        a. Evidence of request for qualifications (RFQS),
        b. Required approvals of RFQS,
        c. Completed vendor response checklists and opening tables,
        d. Final scoring spreadsheets for selected vendors,
        e. The issued Letter of Intent (LOI), and,
        f. Evidence of Board of Trustees' approval of the vendor.
    2. For all consultants, we reviewed the contracting process and documentation, including confirming existence of required approvals, Purchase Orders (PO), and contracts (i.e., for those contracts greater than $85,000).
    3. For all consultants, we tested the PO process by reviewing for:
        a. Submitted and approved purchase requisition,
        b. Established PO, and
        c. Evidence of PO approvals.
    4. For all consultants, we tested the contract management process by reviewing for:
        a. Invoiced amounts charged against the PO,
        b. Evidence of required invoice approvals, and
        c. Alignment of invoice expenditures with project scope.
    5. For those consultants with contract amendments, we reviewed forms for appropriate approvals and confirmed existence of an Overage Form.

Phase 4 – Reporting

- Identified gaps in compliance with the requirements of the NRS and/or WCSD policy, as applicable. Documented gaps and opportunities for improvement and shared the findings with WCSD stakeholders for review and feedback.
- Prepared this audit report which details procedures performed, findings, and recommendations for improvement.
- Presented the final report to the WCSD Audit Committee, Capital Funding Protection Committee, and the Board of Trustees.

Executive Summary

Background & Scope

BDO was engaged to perform the Professional Services Agreed Upon Procedures (AUP) with the objective of assessing the design and operating effectiveness of WCSD financial and administrative controls around engaging, administering, managing, and monitoring professional service contracts.

The scope of the engagement included all professional services contracts and expenditures incurred on Capital Improvement Projects during Fiscal Year (FY) 2022. Our audit procedures focused on the following processes:

1. Proposal and contracting,
2. Contract management,
3. Consultant non-compliance,
4. Contract amendments, and
5. Invoicing.

Conclusion

BDO concludes that WCSD's policies and processes for engaging, contracting, and managing professional services contractors are adequately designed and largely operating effectively, with minor exceptions noted during testing.

We think it is important to note that while professional services are exempt from competitive solicitation requirements per NRS 332.115, the WCSD Purchasing Department has the discretion to determine the solicitation process per Administrative Regulation 3323 Professional Services and has chosen to implement and execute a competitive procurement process for all professional service contracts greater than $100,000.

While WCSD'S professional service purchasing and amendment processes appear to be adequately designed, there are opportunities to improve clarity around the application of *Administrative Regulation 3323 Professional Services* and the consistent application of controls, including receipt of required approvals/signatures.

Summary Observations & Recommendations

Through a combination of process walkthroughs and sample testing, we identified the following observations and recommendations for WCSD to improve its controls around engaging, managing, and monitoring professional services consultants.

In addition to the observations and recommendations summarized below, we identified two opportunities for improvement which are optional for WCSD to address, that are documented in the **Detailed Report**.

Procedure	Observation	Recommendation
Procedure #1 - Determine compliance with	We identified a discrepancy between the language in *Administrative Regulation 3323 Professional Services* and the actual	The Purchasing Department should update *Administrative Regulation 3323 Professional*

applicable NRS and WCSD policies and procedures of Request for Proposal (RFP) documentation, communication / solicitation requirements, proposal scoring, and orientation processes utilized by project management to onboard project consultants.	practices and expectations of the Purchasing Department. Through discussion with the Director of Procurement and Contracts, we learned that the Administrative Regulation is written for Professional Services contractors/consultants engaged to work on activities **other than** construction projects, and the expectations for informal requests for proposal for services between $25,000 and $99,999 does not in fact apply to consultants on construction projects.	*Services* to clarify to which services/contractors the Regulation applies.
Procedure #7 - Determine compliance with WCSD policies and procedures (including department internal procedures) for consultant amendments.	During testing, we identified one of five consultants' amendments reviewed did not have the Deputy Chief Facilities Management Officer's signature on the Overage Form, as required.	Strengthen internal controls to ensure that the Deputy Chief Facilities Management Officer's signature is completed as required on the Overage Form.

Detailed Report

In order to satisfy engagement objectives and support findings, the following procedures were performed:

Procedure #1

- Determine department compliance with applicable NRS and WCSD policies and procedures of Request for Proposal (RFP) documentation, communication / solicitation requirements, proposal scoring, and orientation processes utilized by project management to onboard project consultants.

Procedures Performed	BDO reviewed WCSD policies and procedures and conducted process walkthroughs with members of the Procurement, Facilities Management, and Capital Projects teams to gain a complete understanding of the design of controls and current state of processes related to the RFP process and onboarding of professional service contractors/consultants. In addition, we reviewed the NRS Chapter 332 – Purchasing: Local Governments and determined that the solicitation requirements outlined therein do not pertain to professional service consultants. We performed detailed testing of 23 consultants' proposals and reviewed the related RFP, solicitation process, scoring performed.
Documentation Reviewed	• Policy 3320 Procurement • Policy 3321 Contract Review and Approval • Administrative Regulation 3322 Contract Review and Approval • Administrative Regulation 3323 Professional Services • Administrative Procedure PUR-343 Request for Proposals and Request for Qualifications • Purchasing Department Administrative Manual (AM 3325)
Observations	While we did not identify any particular testing exceptions, it is important to note that we identified a discrepancy between the language in *Administrative Regulation 3323 Professional Services* and the actual practices and expectations of the Purchasing Department. Through discussion with the Director of Procurement and Contracts, we learned that the Administrative Regulation is actually written for Professional Services contractors/consultants engaged to work on activities **other than** construction projects, and the expectations for informal

	requests for proposal for services between $25,000 and $99,999 does not in fact apply to consultants on construction projects.
Recommendations	The Purchasing Department should update *Administrative Regulation 3323 Professional Services* to clarify to which services/contractors the Regulation applies.
Management Response	**Owner:** Andrea Sullivan **Response:** The Director of Procurement and Contracts will update the Administrative Regulation 3323 Professional Services to clarify which services and contractors the Regulation applies to. The updates to the Regulation will be finalized by August 2024.

Procedure #2

- Determine compliance with applicable NRS and WCSD policies and procedures of consultant contracting processes including a review of contract templates, documented approval authorizations, internal reporting, and communications.

Procedures Performed	BDO reviewed WCSD policies and procedures and conducted process walkthroughs with members of Purchasing Department and Facilities Management teams to gain a complete understanding of the design and current state of processes and controls related to contracting consultants. We reviewed the contract templates for professional consultant services and architectural design services and gained an understanding of the required contracting approval process. We performed detailed testing of 23 consultant contracts for required approvals and existences of purchase orders and executed contracts, if applicable. All 23 consultants sampled had approved POs in place for the task selected. In addition, contracts were in place for all consultants for whom it was required (two of our 23 samples selected were below the $85,000 threshold for which contracts are required).
Documentation Reviewed	• Policy 3320 Procurement • Policy 3321 Contract Review and Approval • Administrative Regulation 3322 Contract Review and Approval • Administrative Regulation 3323 Professional Services • Administrative Procedure PUR-343 Request for Proposals and Request for Qualifications • Purchasing Department Administrative Manual (AM 3325)

	• PUR-F305 Agreement for Professional Consultant Services • PUR-F310 Agreement for Professional Architectural Design Services with General Contractor • PUR-F315 Agreement for Professional Architectural Design Services with a Construction Manager at Risk (CMAR) • Professional Agreement Amendment
Observations	N/A
Recommendations	N/A

Procedure #3

- Evaluate management of consultant performance against executed contract requirements including status update requirements, key communication protocols, and internal reporting.

Procedures Performed	BDO conducted process walkthroughs with members of the Capital Projects team to understand the internal controls and processes in place to manage consultant contracts. We documented the current process, identified controls, and evaluated the adequacy of internal controls through detailed testing. We reviewed process documentation, including a recent master project schedule, to verify and evaluate the information gathered during process walkthroughs.
Documentation Reviewed	• Master Project Schedule ('MPS active sheet 8 31 2023.xlsx') • PUR-F305 Agreement for Professional Consultant Services • PUR-F310 Agreement for Professional Architectural Design Services with General Contractor • PUR-F315 Agreement for Professional Architectural Design Services with a Construction Manager at Risk (CMAR)
Observations	N/A
Recommendations	**Opportunity for Improvement –** The Capital Projects Department should consider formalizing procedures and documentation to evidence the process and expectations for managing and monitoring activities performed by Professional Service contractors/consultants.

Procedure #4

- Determine whether the department identified areas of consultant non-compliance in accordance with NRS and WCSD policies and procedures.

Procedures Performed	BDO conducted process walkthroughs with members of the Capital Projects team to understand the internal controls and processes in place over consultant non-compliance. We documented the internal control environment and evaluated the adequacy of internal controls in place, as well as reviewed

	policies, procedures, and contractual documentation to identify any applicable process requirements. Internal controls over managing issues of non-compliance appear to be well designed.
Documentation Reviewed	• Policy 3320 Procurement • Policy 3321 Contract Review and Approval • Administrative Regulation 3322 Contract Review and Approval • Administrative Regulation 3323 Professional Services • Administrative Procedure PUR-343 Request for Proposals and Request for Qualifications • Purchasing Department Administrative Manual (AM 3325) • PUR-F305 Agreement for Professional Consultant Services • PUR-F310 Agreement for Professional Architectural Design Services with General Contractor • PUR-F315 Agreement for Professional Architectural Design Services with a Construction Manager at Risk (CMAR) • Professional Agreement Amendment
Observations	N/A
Recommendations	N/A

Procedure #5

- Determine whether contract language and controls in place to administer remedies for non-compliant consultants are compliant with NRS and WCSD policies and procedures.

Procedures Performed	BDO conducted process walkthroughs with members of the Capital Projects group to understand the internal controls and processes in place over consultant non-compliance issue resolution. We documented the internal control environment and evaluated the adequacy of internal controls in place, as well as reviewed policies, procedures, and contractual documentation to identify any applicable process requirements. After reviewing the professional service contract templates provided, we determined that the language and internal controls over consultant non-compliance issue resolution appear to be adequately designed and in compliance with the requirements of the NRS.
Documentation Reviewed	• Policy 3320 Procurement • Policy 3321 Contract Review and Approval • Administrative Regulation 3322 Contract Review and Approval • Administrative Regulation 3323 Professional Services

	• Administrative Procedure PUR-343 Request for Proposals and Request for Qualifications • Purchasing Department Administrative Manual (AM 3325) • PUR-F305 Agreement for Professional Consultant Services • PUR-F310 Agreement for Professional Architectural Design Services with General Contractor • PUR-F315 Agreement for Professional Architectural Design Services with a Construction Manager at Risk (CMAR) • Professional Agreement Amendment
Observations	N/A
Recommendations	N/A

Procedure #6

- Reconcile consultant expenditures with contract terms and conditions.

Procedures Performed	BDO conducted process walkthroughs with members of the Facilities Management Department, Planning Department, and Construction Department to understand the internal controls and processes in place over review and approval of consultant invoices. We documented the internal control environment and evaluated the adequacy of internal controls in place. We also tested one invoice for each of the 23 consultants and tasks sampled (i.e., 23 invoices in total). We reconciled the invoiced amounts to financial and PO data in BusinessPlus. We also reviewed the expenditures invoiced for alignment with project scope. In order to select invoice samples, we requested and reviewed the PO Summary report for each of the 23 consultants and tasks selected and randomly selected one invoice for detailed review. Twenty-three of 23 consultant invoices reviewed appeared appropriate based on the project scope and had no noted internal control exceptions.
Documentation Reviewed	• Vendor Invoices • Consultant Proposal Responses • Purchase Orders • Executed Contracts
Observations	N/A
Recommendations	N/A

Procedure #7

- Determine compliance with WCSD policies and procedures (including department internal procedures) for consultant amendments.

Procedures Performed	BDO conducted process walkthroughs with members of the Purchasing Department, Facilities Management Department, Planning Department, and Construction Department to understand the internal controls and processes in place over consultant amendments. We documented the internal control environment and evaluated the adequacy of internal controls in place, as well as reviewed policies and procedures to identify any applicable process requirements. We performed detailed testing of five consultants' amendments and reviewed the related professional agreement amendment form and overage form for required approvals.
Documentation Reviewed	• Policy 3320 Procurement • Policy 3321 Contract Review and Approval • Administrative Regulation 3322 Contract Review and Approval • Administrative Regulation 3323 Professional Services • Administrative Procedure PUR-343 Request for Proposals and Request for Qualifications • Purchasing Department Administrative Manual (AM 3325) • Professional Agreement Amendment Form • Overage Form (and Supporting Contract Documentation)
Observations	During testing, we identified one of five consultants' amendments reviewed did not have the Deputy Chief Facilities Management Officer or the Chief Facilities Management Officer's signature on the Overage Form, as required. The Overage Form is the form used to document approvals and communicate overages (or amendments) to the Bond Accountant for processing. Generally, the Form requires the signature of the Department Director, Deputy Chief Facilities Management Officer, and Chief Facilities Management Officer (when the overage is 10% or more of the original fee) to be processed. The remaining four of five consultants' amendments reviewed appeared compliant with WCSD policies and procedures and had no noted internal control exceptions.
Recommendations	Strengthen internal controls to ensure that the required signatures are received on the Overage Form.
Management Response	**Owner:** Tami Zimmerman

	Response: The Chief Facilities Management Officer will improve training of individuals involved in the Overage Form process. Additionally, she will implement a quarterly spot check of forms to ensure appropriate signatures were received prior to processing. Training will be revisited and spot checks will begin no later than August 2024.

Procedure #8

- Identify and evaluate a sample of consultant amendments and determine whether the charges were (i) the result of vendor error and if so, whether WCSD paid for increased costs and (ii) determine reasonableness based on contract terms and conditions.

Procedures Performed	BDO conducted process walkthroughs with members of the Purchasing Department, Facilities Management Department, Planning Department, and Construction Department to understand the internal controls and processes in place over consultant amendments. We documented the internal control environment and evaluated the adequacy of internal controls in place, as well as reviewed policies and procedures to identify any applicable process requirements. We performed detailed testing of five consultants' amendments and reviewed the related professional agreement amendment form and overage form for appropriateness of the amendments. We determined that all five of five consultants' amendments reviewed resulted from additional work requests necessary to the scope of the projects. We did not note any internal control exceptions related to the amendment process.
Documentation Reviewed	• Policy 3320 Procurement • Policy 3321 Contract Review and Approval • Administrative Regulation 3322 Contract Review and Approval • Administrative Regulation 3323 Professional Services • Administrative Procedure PUR-343 Request for Proposals and Request for Qualifications • Purchasing Department Administrative Manual (AM 3325) • Professional Agreement Amendment Form • Overage Form (and Supporting Contract Documentation)
Observations	N/A
Recommendations	N/A

Procedure #9

- Reconcile project expenditures for each selected consultant to WCSD financial records.

Procedures Performed	BDO conducted process walkthroughs with members of the Capital Projects group to understand the internal controls and processes in place over processing and recording of consultant invoices. We documented the internal control environment and evaluated the adequacy of internal controls in place. We also tested a sample of 23 invoices from the 23 selected consultant projects and reconciled the invoiced expenditures against WCSD financial records in BusinessPlus. Twenty-three of 23 consultants' invoices reviewed had the required approvals, reconciled with BusinessPlus, and had no noted internal control exceptions.
Documentation Reviewed	• Vendor Invoices • Supporting Consultant Contract Documentation • BusinessPlus Production Purchase Order Status Inquiry Report
Observations	N/A
Recommendations	**Opportunity for Improvement** – The invoice approval form includes a signature line for the Business Office Approval; however, this line is not currently completed as the form itself must be processed by the Business Office. Therefore, this signature line may be removed to align with the current process.

Appendix A – Samples Selected

In FY2022, WCSD engaged 43 distinct consultants on Capital Improvement Projects, including engineers, project managers, architects, etc. WCSD executed 240 distinct contracts with these 43 consultants during FY2022, resulting in $10.2 million in POs.

For audit purposes, we selected 23 (or 50%) of consultants engaged in FY2022. In addition, we selected 23 specific tasks/POs, totaling $7.1 million dollars, or 71% of the total professional services costs incurred that year.

We judgmentally selected our samples based on the following:

1. Total contract amount,
2. Existing amendments,
3. Length of contract,
4. Use in prior years, and
5. Any known challenges or issues identified during preliminary discussions.

For contract amount, we largely focused on POs greater than $100k and wanted to achieve coverage of at least 20% of total FY2022 PO amounts. Our sample ultimately included eight (or 35% of our sample) POs with amounts less than $100,000. Therefore, these samples were not subject to competitive procurement requirements, per Administrative Regulation 3323 – Professional Services.

For contracts with amendments, we selected 100% (i.e., all three) of contracts over $100,000 with amendments. However, ultimately, we determined that two other samples (including one PO for less than $100,000) also included amendments that may have been missed in the initial population. We identified and tested these two additional amendments in accordance with Procedures #7 and #9.

We performed Procedures #1, #2, #6, and #9 on the complete sample of consultants, detailed below:

Sample #	Consultant Name	JL Key & Task	Contract Amount
1	Architects + LLC	6618547146-341	$124,800.00
2	Architects + LLC	6750516547-341	$33,500.00
3	Benchmark	6650557046-341	$118,850.00
4	Black Eagle Consulting	1116916717-345	$235,440.00
5	Black Eagle Consulting	6516047146-345	$167,440.00
6	Black Eagle Consulting	6616030546-345	$31,700.00
7	Collaborative Design Studios	6709409417-341	$152,415.00
8	Collaborative Design Studios	n/a	$2,900,000.00
9	Cumming Management Group Inc	1116916717-345	$1,185,835.00
10	Dyer Engineering Services Inc	6616047146-341	$106,400.00
11	Etchemendy Engineering Inc.	6616516646-341	$118,500.00
12	Forensic Analytical Consulting	6250553543-345	$38,785.00
13	Forensic Analytical Consulting	1132132046-345	$89,331.00
14	H & K Architects	6650518246-341	$320,000.00
15	H & K Architects	6717517517-341	$122,500.00
16	John Pruyn Designs	6251353543-341	$40,500.00
17	Kimley-Horn and Associates, Inc	6616514246-341	$30,000.00

18	McKinstry	6516547145-341	$584,000.00
19	NCE	6616047146-341	$131,670.00
20	Petty & Associates Inc	6616552546-341	$390,750.00
21	Salas O'Brien	6652947146-341	$78,400.00
22	Shaw Engineering	6615131046-340	$19,630.00
23	Utah New Vision Construction	1116916717-345	$173,070.00

We completed Procedures #7 and #8 for the following samples with amendments:

Sample #	Consultant Name	JL Key & Task	Amendment Amount
4	Black Eagle Consulting	1116916717-345	$48,333.00
8	Collaborative Design Studios	n/a	$48,480.00
10	Dyer Engineering Services Inc	6616047146-341	$11,500.00
13	Forensic Analytical Consulting	1132132046-345	$25,420.00
20	Petty & Associates Inc	6616552546-341	$60,500.00