



*Blake Legler, CPA, CIA, RTSBA
Internal Audit Department*

December 3, 2020

Mr. Bob R. Covey, President
Board of Trustees
Cypress-Fairbanks Independent School District

Mark Henry, Ed.D.
Superintendent of Schools

Roy Sprague, Jr.
Associate Superintendent, Chief Operations Officer

**Subject: Facilities, Planning and Construction Department
Audit of Construction – Thornton Middle School Renovations**

An audit over the renovations of Thornton Middle School was performed.

The objective of this construction audit is to provide assurance that the service/work provided was properly approved by the Board of Trustees and within the limits established by the executed contract, the service/work provided was awarded by a fair and proper bidding and selection process in accordance with State law, the district received all of the contracted service/work for the agreed upon sum, the contracts/agreements and related changes were executed and administered properly by all parties, and the invoicing accurately reflected the services performed under the contract.

Testing included:

- reviewing the request for proposal and all addenda for the Thornton Middle School Renovations,
- examining the approved final Bid Proposal and supporting documentation,
- verifying Board approval and authorization of the project,
- reviewing the Standard Form of Agreement (contract) including all attachments for proper approval and execution,
- reviewing all payment applications for compliance with the contract, proper approval, inclusion of all required documents, timely payment and mathematical accuracy,
- examining all change orders and supporting documentation for proper approval,
- examining all change proposal requests authorizing the expenditures of the allowances and reconciling the allowances to actual costs incurred,
- reviewing close out procedures including all copies of the final completion package verifying proper check off and initials, and
- preparing an Estimated Final Accounting for the project.

There were **no material exceptions** noted throughout our review.

We greatly appreciate having the opportunity to audit the construction process of Thornton Middle School Renovations awarded to and built by Gamma Construction. The assistance of the FP&CD staff while this work was performed is also appreciated.



Blake Legler, CPA, CIA, RTSBA
Director of Internal Audit

cc: Board of Trustees
Teresa Hull
Matthew Morgan