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HIGHLIGHTS

Highlights of City Auditor Report #1025, a report to the City Commission and City management

WHY THIS AUDIT WAS CONDUCTED

This audit was conducted to evaluate the Public Works Department's process for managing selected Capital Project Contracts and projects funded by the American Recovery and Reinvestment Act (ARRA).

The audit addressed capital project contract activities during the period covering fiscal years 2004 through 2009; and ARRA projects started in fiscal year 2010.

WHAT WE RECOMMEND

To improve the Public Works Department's process for managing capital project contracts and ARRA projects, we recommended the following:

- Management should establish documented procedures for reducing contractually prescribed retainage percentages prior to final approval and acceptance of a construction contract.
- Management should take corrective action to ensure complete ARRA job creation information is reported to FDOT, including number of employees, their total hours worked, and total salaries for those hours worked.
- Management should ensure the overstatement of salary costs for ARRA projects previously reported to FDOT is corrected.
- Management should ensure that ARRA job creation information previously reported to FDOT using inconsistent local agency numbers is deleted and "re-reported" using the proper unique local agency number.

In response to our recommendations, management of the Public Works Department established an action plan that addresses the identified issues.

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September 29, 2010

AUDIT OF SELECTED PUBLIC WORKS CAPITAL PROJECT CONTRACTS AND ARRA PROJECTS

Overall, we found selected Public Works capital project contracts, including ARRA projects, were generally properly managed and administered. Controls implemented provided reasonable assurance that contracts were properly authorized, for appropriate purposes, and competitively awarded and monitored. Payments and related activity were generally correct, properly recorded, and in compliance with governing laws, rules, policies, and procedures. Activity for ARRA projects was reported to the FDOT. Issues were identified that indicated the need for enhancements, particularly with regard to complete and accurate job creation information reported to FDOT.

WHAT WE FOUND AND CONCLUDED

Overall, we found the Public Works department's process for managing and administering capital projects, including ARRA projects, was appropriate and adequate. Payments to contractors were proper and in accordance with controlling laws, rules, and regulations. However, we identified instances where improvement is needed to enhance procedures for managing capital project contracts and ARRA projects. Those instances included the following:

- There was no documented policy or procedure addressing or explaining criteria for determining reductions in contractually prescribed retainage amounts withheld from periodic payments to contractors.
- Incomplete job creation data was reported to FDOT for two ARRA projects (includes data for both City employees and/or contractor employees).
- Payroll costs reported to FDOT were overstated for two ARRA projects as they incorrectly included overhead costs.
- Inconsistent "local agency numbers" were used in reporting job creation activity to FDOT for one ARRA project.

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

We would like to acknowledge the full and complete cooperation and support of applicable Public Works staff during this audit.

Audit Report



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City Auditor

Public Works Capital Project Contracts and ARRA Projects

Report #1025

September 29, 2010

Summary

The purpose of the audit was to evaluate the Public Works Department's process for managing selected Capital Project Contracts and projects funded by the American Recovery and Reinvestment Act (ARRA). The audit addressed capital project contract activities during the period covering fiscal years 2004 through 2009; and ARRA projects started in fiscal year 2010.

The Public Works Department properly managed the three selected Capital Project contracts executed with one contractor (Sandco, Inc.) for road construction. We found (1) the sampled contracts were properly approved and competitively awarded in accordance with City procurement policy and other governing laws, rules, policies, and procedures; (2) contract activity was properly monitored by appropriate City staff to ensure required work was performed in accordance with contract stipulations; and (3) payments to the contractor were generally proper, correct, supported, authorized, and in accordance with contract terms and conditions. One issue was identified. Specifically, there was no documented policy or procedure addressing or explaining criteria for determining reductions in contractually prescribed retainage amounts withheld from periodic payments to contractors. The lack of such documented guidelines increases the risk of unreasonable and inequitable reductions in amounts (retainage) withheld from contractor payments for the City's protection.

In addition, considering the new and unfamiliar requirements, as well as the sense of urgency inherent in its source, the ARRA projects were, for the most part, properly managed and administered. However, we identified several issues in regard to the ARRA projects that indicate improvements are needed to ensure complete and accurate reporting of certain job-related information. Those issues included:

- Incomplete job creation data was reported to FDOT for a different three-month period for two ARRA

projects (includes data for both City employees and contractor employees).

- Payroll costs reported to FDOT were overstated as they incorrectly included overhead costs.
- Inconsistent "local agency numbers" were used in reporting job creation activity to FDOT.

Actions to address the above issues have been identified and developed in conjunction with department management. We would like to acknowledge the full and complete cooperation and support of Public Works Department staff during this audit.

Scope, Objectives, and Methodology

The scope of this audit included a review of selected Public Works capital project contracts executed and implemented with one company (Sandco, Inc.) during the period covering fiscal years 2004 through 2009. The objectives were to determine whether (1) the contracts were properly approved and competitively awarded in accordance with City procurement policy and other governing laws, rules, policies, and procedures; (2) contract activity was properly monitored by appropriate City staff to ensure required work was performed in accordance with contract stipulations; and (3) payments to the contractor were proper, correct, supported, authorized, and in accordance with contract terms and conditions.

In addition, our audit included a review of projects funded by the American Recovery and Reinvestment Act (ARRA), starting in fiscal year 2010, and managed by the Public Works Department. The purpose was to determine whether (1) the department established and implemented appropriate processes to ensure ARRA funds were spent in accordance with applicable Federal, State, and City laws, regulations, policies, and procedures; (2) proper processes were in place to monitor, measure, and account for ARRA funds and activities; and (3) complete, accurate, and required information for receipt and use of ARRA funds was

reported to the Florida Department of Transportation (FDOT) in a timely manner.

To address the stated objectives for each category (Sandco, Inc. contracts and ARRA projects), we judgmentally selected samples of capital project contracts (Sandco, Inc.) and ARRA funded projects and reviewed corresponding disbursements, activities, and related support and documentation. We also interviewed applicable staff and observed work in progress and/or completed.

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

Background

The Public Works Department (PWD) is responsible for engineering services and project management relating to construction and maintenance of City streets, roadways, sidewalks, and other public right-of-ways. The PWD is also responsible for drainage maintenance relating to roadside ditches and major canals and stormwater ponds. Traffic engineering and management are also responsibilities of the department. Generally, the PWD provides any City infrastructure services not related to utilities, public safety, or mass transportation. Accordingly, the PWD administers and manages a significant portion of the City's capital projects (capital improvement projects).

The Capital Programs Division within the PWD manages the professional services required for the planning, design, and construction of major capital improvement projects.

Capital Project Contracts. Pursuant to City Commission Policy 218, capital projects are projects that are at least \$50,000 in scope, have a life span of over five years, and are construction related or otherwise result in improving the City's infrastructure. PWD capital improvement expenditures approximated \$204 million during the period covering fiscal years 2004 through 2009.

ARRA Projects. The American Recovery and Reinvestment Act (ARRA) is an economic stimulus

package enacted by Congress and signed into law on February 17, 2009. Its intent is to stimulate the U.S. economy in the wake of the economic downturn. Nationwide, ARRA provides \$787 billion for Federal tax cuts, expansion of unemployment benefits, and domestic spending in education, health care, infrastructure, and the energy sector. One key goal of ARRA is the creation and retention of jobs. Also included in the Act are requirements detailing unprecedented levels of transparency, oversight, and accountability.

ARRA funds have been awarded to the City of Tallahassee in the form of direct Federal grants (i.e., awarded directly to the City) and in pass-through grants (i.e., awarded through the State of Florida). When a local government such as the City of Tallahassee obtains grant funds directly from a Federal agency, the local government (City) is considered a prime recipient. When funds are granted to the City through a non-federal entity, such as the State of Florida, the City is considered a subrecipient.

While several departments within the City of Tallahassee have received various ARRA grants as prime recipients, the PWD was awarded over \$1 million as a subrecipient of the Florida Department of Transportation (FDOT). The FDOT ARRA award is primarily for engineering, design, and construction of five sidewalks within the City. Through the Local Agency Program (LAP) Agreements executed with FDOT and approved by the City Commission on July 1, 2009, FDOT will use those ARRA funds to reimburse the City for the actual costs directly related to the design, construction, and construction engineering and inspection (CEI) for the five sidewalk projects.

As determined at the end of our audit fieldwork and based on available information, the five sidewalk projects have created and/or preserved approximately 39 jobs to date. Also, as shown on Table 1 below, the PWD has spent \$108,686 as of July 21, 2010, or eleven percent of the total funds awarded. As of the end of our audit fieldwork, none of that amount had been reimbursed to the City by FDOT. PWD staff indicated reimbursements would, however, be requested as the projects are completed over the next few months.

Table 1			
PWD ARRA Project Activity as of 7/21/2010			
Project	Final Award	Reported Expended Amounts	Reimbursements Received from FDOT
Idlewild Drive Sidewalk	\$309,586	\$7,582	\$0.0
Joe Louis Street Sidewalk	\$236,183	\$23,971	\$0.0
Lucy Street Sidewalk	\$102,282	\$19,281	\$0.0
Ingleside Ave Sidewalk	\$176,585	\$13,189	\$0.0
Lake Bradford Sidewalk	\$174,865	\$44,663	\$0.0
Total	\$999,501	\$108,686	\$0.0

Note: The \$999,501 represents the final adjusted amount awarded to the City by FDOT for the five projects. Initially, the City was awarded \$1,803,120 for the five projects. However, as approved by the City Commission on February 10, 2010, that initial amount was reduced to \$999,501 by FDOT to reflect the actual expected costs based on the “low bid” construction and related CEI cost.

Audit Procedures. For each of the capital project contracts and ARRA projects selected for review, we completed analytical procedures, selected samples, and applied test criteria designed to address our stated audit objectives. An overview of the testing performed for each of the reviewed capital project contracts and ARRA projects, as well as the resultant findings, are noted in the following sections of this report.

Capital Project Contracts

Pursuant to PWD information and records, there were 51 capital project contracts managed and administered by PWD that were \$300,000 or more. Seven of those contracts were with Sandco, Inc (Sandco). We selected and tested a sample of three of those seven contracts. As shown in Table 2 below, those three Sandco contracts totaled \$17,164,455:

Table 2		
Selected PWD Contracts with Sandco, Inc.		
Index	Purpose of the contracts	Amount
1	Orange Avenue Extension	\$5,459,788
2	Welaunee Boulevard	\$6,627,368
3	White Drive and Mission Road	\$5,086,659
Total		\$17,164,455

For the purpose of this audit, our audit procedures for the three contracts were categorized into the following areas:

1. Planning
2. Contract Award Process
3. Contract Agreement
4. Monitoring of Contracts
5. Contractual Payment
6. General Internal Controls

Descriptions of the test criteria applied for each area included:

- Planning - Verifying that the project was planned, budgeted, and authorized.
- Contract Award Process - Verifying appropriate competitive acquisition procedures were followed.
- Contract Agreement – Verifying contract terms and conditions were complete, proper, and adequate.
- Contract Monitoring – Verifying contract performance was properly and effectively monitored to ensure (1) construction met all design specifications and requirements; (2) project was completed on time and within budget; and (3) contract deliverables were received/provided.
- Contractual Payments – Verifying (1) payments were correct, proper, accurate, and otherwise in accordance with contractual terms and conditions; and (2) payments were properly recorded in the City’s accounting records.
- General Internal Control – Verifying (1) incompatible duties were adequately segregated among different staff; (2) compliance with critical contract provisions; and (3) preparation and retention of appropriate and accurate records.

Overall, we found (1) the sampled contracts were properly approved and competitively awarded in

accordance with City procurement policy and other governing laws, rules, policies, and procedures; (2) contract activity was properly monitored by appropriate City staff to ensure required work was performed in accordance with contract stipulations; and (3) payments to the contractor were proper, correct, supported, authorized, and in accordance with contract terms and conditions. However, as described below, we noted one area where an enhancement is recommended.

Standard procedures should be developed and documented for retainage reductions. Withholding designated percentages of payments due contractors for work completed on construction contracts is a standard industry practice. The intent of the practice is to protect the entity (e.g., City) hiring the contractor. For example, a City construction contract may provide for the contractor to be paid periodically for the amount of work completed since the previous billing period. To ensure the project is timely and properly completed, the contract may also include retainage provisions that provide for a certain percentage (e.g., ten percent) of each payment to be withheld by the City for each periodic billing submitted by the contractor. When the contractor submits the final billing for the project and upon the City's determination that the project is complete and adequate, the amount of withheld retainage is released (paid) to the contractor. If the project is not completed to the City's satisfaction, the City may hold the retainage until the contractor makes the necessary corrections and/or modifications.

For the three construction projects reviewed in this audit, we found the City followed the described practice as the applicable contracts contained terms providing for ten percent to be withheld from each payment. Upon the City engineer's issuance of a "Final Acceptance" for the project, the contracts provided the previously withheld retainage would be paid to the contractors.

Our review showed the City properly withheld the established retainage of ten percent from most periodic payments for work completed for the three projects. Specifically, retainage of ten percent was withheld from payments during the initial and middle stages of the projects. However, when two of those three projects neared completion, we found the City reduced the percentages withheld as retainage. For one of the two projects the retainage was reduced from ten percent to one percent. For the other applicable project, the retainage was reduced from ten percent to five percent.

In response to our inquiries on this matter, Public Works staff stated in circumstances where contractors

substantially complete projects to the satisfaction of assigned inspectors/engineers, retainage amounts withheld during the final stages (but prior to the end) of the project are often reduced. These reductions are intended to allow the contractor access to a greater portion of funds earned but not paid. Because retainage is calculated on a cumulative basis, the reductions in retainage percentages, in essence, provide the contractors access to portions of previously withheld amounts in addition to greater portions of current billed amounts.

Currently, there are no contractual provisions or documented City (Public Works Department) policies or procedures providing for reductions in retainage percentages prior to the end of the projects. The amounts of the retainage reductions and point (stage of completion) at which they are applied has been a subjective process, with the decisions made and approved by applicable PWD engineers overseeing the projects.

To help ensure such reductions are properly, equitably, and logically applied, we recommend the PWD establish within its documented procedures the process for reducing contractually prescribed retainage percentages prior to the final approval and acceptance of a construction contract. Procedures developed should be consistent with the intent of the retainage process – to protect the interest of the City and to encourage properly and timely completed projects. PWD management agreed such documented procedures are appropriate.

ARRA Projects

Recipients of ARRA funds are required to report to the Federal Government on a quarterly basis the amount of funds awarded, received, and expended on applicable programs and projects. That reporting is done through an online application made available nationwide to all recipients (FederalReporting.gov). Subrecipients may satisfy this requirement by reporting the information to their prime recipient, who, in turn, accumulates and reports the required information on the FederalReporting.gov website. As a subrecipient of FDOT, the City meets this reporting requirement through periodic reporting to FDOT.

Another major reporting component of ARRA is timely and accurate reporting of the number of jobs created or sustained. FDOT ARRA project guidelines specifically address reporting that information. Pursuant to ARRA regulations and those FDOT guidelines, FDOT is required to capture and report to the Federal Highway

Administration (FHWA) and on the national website (FederalReporting.gov) the following:

- Total number of employees working on ARRA projects,
- Total hours worked and charged by those employees to ARRA projects, and
- Total payroll for those hours worked on ARRA projects.

To correctly and accurately gather and report that information to the FHWA and on the national website, FDOT requires local agencies to whom ARRA funds were awarded as subrecipients (such as the City of Tallahassee) to gather and report information on their staff, contractors, CEI consultants, etc. used on ARRA projects. FDOT developed an online application to allow local agencies (e.g., the City) to report that information

(www2.dot.state.fl.us/ARRAEmploymentReporting/).

Pursuant to the FDOT requirements, the City is required to enter required information into the FDOT online automated employment reporting system (website) no later than the 10th day of each month.

We selected and tested two out of the five sidewalk projects. The two selected projects were:

- Idlewild Drive Sidewalk Project.
- Lake Bradford Sidewalk Project.

Test criteria applied to the two projects included, but were not limited to, verifying that:

- A qualified project manager was assigned to oversee the project;
- Project contracts were fairly and competitively awarded;
- Project expenditures were properly authorized and only for allowable uses;
- Job creation information reported to FDOT was complete, proper, accurate, and timely;
- Other required information was properly, promptly, and accurately reported to FDOT; and
- Relevant records and documentation were properly maintained for ARRA activities.

Due to the heightened accountability and transparency requirements of the ARRA, the Office of the City Auditor recognized the need for applicable City departments and offices to assess their readiness to

receive and administer ARRA grants/awards. Accordingly, prior to this engagement, the Office of the City Auditor developed and submitted self-assessment checklists to applicable City departments and offices. Those checklists were developed to allow the administering department and staff managers to assess the adequacy of their internal control structures and their knowledge/readiness to comply with specific expectations and requirements established by ARRA. Various City departments, including the PWD, completed those checklists. In completing those checklists, PWD indicated, among other things:

- The department structure was sufficient to implement ARRA accountability requirements that addresses internal control, compliance, and reliable reporting.
- There were adequate processes and information systems in place to capture all information needed for reporting receipt and use of ARRA monies.

Overall, we found the PWD ARRA projects sampled and reviewed were properly managed and effectively monitored. To date, funds were properly expended for allowable purposes. Project activity information including job information was reported to FDOT. However, we did identify the following noncompliance and/or process issues for which enhancements are recommended.

Incomplete job creation information was reported to FDOT. As a subrecipient of ARRA funds through the FDOT LAP (grant) Agreements, the PWD is required to report on the FDOT website “job creation data” for each month of the project. The job creation data required to be reported includes:

- Number of employees working on the project.
- Total hours worked by those employees on the project.
- Salaries paid those employees for those hours worked on the project. (Only direct salary costs are to be reported; associated indirect and overhead costs are not to be reported.)

This job creation data is collected and reported by FDOT to the Federal Highway Administration (FHWA) through the central government-wide data system.

Pursuant to FDOT instructions and ARRA regulations, subrecipients (e.g., the City) should report all direct labor associated with the ARRA project, including labor relating to design, construction, and inspection. This

includes work of permanent, temporary, and any contract project staff hired by the City. Labor provided by engineering personnel, inspectors, and technicians (e.g., sampling, testing, and lab work) should be included and reported.

To determine compliance with these instructions and requirements for the sampled projects we reviewed documentation obtained from PWD staff and the City's accounting system (PeopleSoft Financial System). We found the following:

- In regards to PWD staff efforts, incomplete job creation activity was reported for both sampled ARRA projects (Idlewild and Lake Bradford) for the three-month period March, April, and May 2010. During those months PWD reported through the FDOT website that two PWD employees (engineering technicians) worked on and charged 194 hours to the two ARRA projects. Reported salary costs for those hours totaled \$7,939. However, our review showed three PWD employees worked on and charged 238 hours to the project (understatement of 44 hours). Applicable salary costs for those 44 understated hours that should have been reported totaled \$1,858.
- In regard to contractor efforts, incomplete job creation data was reported for one project (Idlewild) for the month of May 2010. Based on review of available contractor labor records, 10 contractor employees worked on the ARRA project during that month. However, no job activity (number of employees and their applicable hours and salary costs) were reported by PWD through the FDOT website.

The applicable LAP agreements provide for project costs incurred by the City to be reimbursed from ARRA funds. Accordingly, all allowable costs incurred and reported by the City in implementing the projects will be ultimately reimbursed to the City by FDOT. Therefore, in addition to complying with FDOT and ARRA job creation reporting requirements, reporting complete and accurate information to FDOT is advantageous in ensuring the City is eventually properly and fully reimbursed for those costs.

In our discussions regarding this issue, management acknowledged that those additional employees and applicable hours and corresponding salary costs should have been reported to FDOT.

We recommend that management make efforts to ensure appropriate corrective action is implemented, including

reporting to FDOT the correct number of employees, their total hours worked, and total salaries for those hours. Efforts should also be made to ensure reporting for future months is complete.

Salary costs reported to FDOT were overstated.

As previously noted in this report, the City is required to report to FDOT the salary costs for those employee work hours charged to the ARRA projects. As also noted above in the previous issue, salary costs were reported to FDOT for only a portion of the employee work hours. In addition to that incomplete reporting, we found that the salary costs which were reported by PWD through the FDOT website were overstated. This overstatement is explained below.

ARRA and FDOT requirements provide that subrecipients should report salary costs for direct project labor, which excludes overhead and indirect labor costs. Contrary to that requirement, PWD included overhead costs in the salary costs reported through the FDOT website. Specifically, for the two sampled ARRA projects (Idlewild and Lake Bradford), reported salary costs of \$7,939 included \$4,894 direct labor costs and \$3,045 overhead costs. The \$3,045 should not have been reported.

In response to our inquiries on this issue, PWD staff acknowledged these overstatements. We recommend these overstatements be corrected. Additionally, consideration should be given to enhanced reviews that provide independent verification by separate staff of information (to be) reported.

Inconsistent "local agency contract numbers" were used to report job information to FDOT for one project. As part of the process to report job creation information to FDOT through the automated system (website), PWD staff assigns a unique "local agency contract number" to each project. The number is used by FDOT to help identify (1) individual projects and (2) jobs created by individual project.

For the most part, unique local agency numbers assigned to each project were consistently used by PWD in reporting job creation information to FDOT through the automated system (website). However, we found an instance where, over a period of months, two separate local agency contract numbers were assigned and used by PWD to report job creation information to FDOT for the same project (Lake Bradford). Specifically, for the Lake Bradford project, one local agency number was used for March and April 2010 but a different number was used for May 2010.

According to a FDOT representative, use of duplicative and inconsistent local agency numbers in reporting job creation information through the automated reporting system increases the risk that FDOT staff will misinterpret and incorrectly accumulate reported job creation information. PWD staff acknowledged this issue and its potential effect when brought to their attention.

We recommend PWD, with the assistance of appropriate FDOT staff, clarify the previously reported job creation information for that project (e.g., retroactively correct previously entered information by using one unique local agency number for all reported job activity for that ARRA project).

Conclusion

We found selected Public Works capital project contracts were generally properly managed and administered. Controls implemented provided reasonable assurance that (1) contracts were properly authorized and for appropriate purposes; (2) contracts were competitively awarded and properly monitored; (3) payments were generally correct, proper, and accurate; (4) transactions were properly recorded and relevant contract records were properly maintained; and (5) contract activities were in compliance with established laws, rules, policies, and procedures. One issue was identified indicating the need for enhanced procedures regarding retainage reductions.

Overall, we determined ARRA projects were properly managed and effectively monitored. Funds were properly expended for allowable purposes. Project activity information including job creation data was reported to FDOT. However, we did identify issues that are indicative of the need for improvements, particularly with regard to reporting complete and accurate job creation information to FDOT.

Actions to address identified issues were developed in conjunction with management.

We would like to acknowledge the full and complete cooperation and support of applicable PWD staff during this audit.

Appointed Official's Response

City Manager:

I am pleased with the results of this audit and am glad that the Public Works Department properly managed the selected Capital Projects, including those funded through the State Department of Transportation utilizing American Recovery and Reinvestment Act funds. The Public Works Department will work to ensure that the action plan components will be addressed by the time frames identified. I would like to thank the City Auditor and his staff for their work on this audit.

Appendix A - Action Plan

Action Steps	Responsible Employee	Target Date
A. Objective: Ensure proper, fair, and equitable retainage reductions.		
1. Management will develop written standard operating procedures that establish (1) criteria under which contractually prescribed retainage percentages may be reduced and (2) the method and criteria to determine the amount and timing of such reductions.	Steve Shafer	3/1/2011
B. Objective: Ensure accurate and complete ARRA job creation information is reported to FDOT.		
1. Management will develop and implement enhanced procedures to report complete, accurate, and proper job creation information to FDOT for the remaining duration of the ARRA projects. Those procedures will include, but not be limited to, independent supervisory reviews of (1) information prepared for reporting and (2) information that is reported.	Greg Wilkerson	On-going for the duration of project (Anticipated completion by 11/30/2010)
2. With the assistance of FDOT, <u>incomplete</u> job creation information noted within this report as not previously reported to FDOT will be completed and reported to FDOT through the automated reporting system.	Greg Wilkerson	3/16/2011
3. With the assistance of FDOT, all <u>incorrect</u> job creation information previously reported to FDOT will be corrected and re-submitted to FDOT through the automated reporting system.	Greg Wilkerson	3/16/2011
4. With assistance of FDOT staff, job creation information reported to FDOT with an inconsistent "local agency number" through the automated reporting system will be deleted and re-entered with the consistent number.	Greg Wilkerson	3/16/2011

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