



Construction Audit Services Annual Report

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Knowledge | Perspective | Partnership



Main Terminal Low Voltage (SD #1)

Scope

- Review EC/CM monthly pre-construction and construction billings

Progress

- Pre-construction pay apps (1-27)
 - Pending formal Exhibit with approved names of allowed personnel/ positions
- Construction pay apps (1-34)
 - Audit issues are resolved prior to pay app approval

Potential Issues Identified During Audit:

- Several positions included in Cost of Work were not specifically identified on the cost matrix. These positions appear to be General Conditions personnel. Pending response from VECA
- Invoices associated with different project numbers were identified. Credit of \$5,144 agreed to by VECA
- FUTA/ SUTA credit will need to be assessed during final audit true-up

Next Steps:

- Final audit will begin after Substantial Completion (April 2026)

Phase C-1 Building Expansion (SD #2)

Scope

- Review MC/CM, EC/CM and EW/CM pre-construction and construction billings

Progress

- Pre-construction pay apps (1-36)
 - Pending formal Exhibit with approved names of allowed personnel/ positions
- Construction pay apps (1-36)
 - Issues are resolved prior to pay app approval. If not, items are carried forward to be addressed on future pay apps.

Potential Issues Identified During Audit:

	<i>Cost Avoidance/ Cost Recoveries</i>	<i>Pending Cost Recoveries</i>
VECA	\$ 41,000	\$ 43,000
Apollo	\$ 25,000	\$ 140,000
Crown Corr	\$ 15,000	\$ -
Total	\$ 81,000	\$ 183,000

Cost Avoidance:

- General Conditions items billed to Cost of Work
- Home office expenses billed to project
- Incorrect labor rates
- Misc. Errors

Pending Cost Recoveries

- Small Tools on BIM labor
- Bussing costs (non-reimbursable)

Next Steps:

- Final audit will begin after Substantial Completion (May 2026)

Post IAF Airline Realignment (SD #3)

Scope

- Review MC/CM and EC/CM pre-construction and construction billings

Progress

- Pre-construction pay apps (1-38)
 - EC/CM – Identified \$235k of positions/ names not currently listed on the approved Exhibit
 - MC/CM – Identified \$203k of positions/ names not currently listed on the approved Exhibit
- Construction pay apps (1-18)
 - Ongoing review of pay apps

Potential Issues Identified During Audit:

- FUTA/ SUTA credit will need to be assessed during final audit true-up
- Small tools will need to be assessed during final audit true-up

Next Steps:

- Final audit will begin after Substantial Completion (June 2026)