



# Internal Audit Department

## Animal Services –

## Westside Adoption Center

## Construction Audit No.

# A2025-08

# Objectives

The Objectives of this audit were to review construction costs and processes used by the Capital Improvement Department to renovate the Morehead Middle School to the new “Animal Services – Westside Adoption Center”. The construction audit focused on Phase I and included a review of the following areas:

- Compliance with Capital Improvement Department Policies and Procedures.
- Construction Expenditures, Change Orders, and Inspections.
- Proper approvals and supporting documentation.

# Scope

The scope from July 30, 2024 to August 1, 2025 included:

- Reviewing Capital Improvement Policies and Procedures.
- Conducting interviews with Capital Improvement staff.
- Reviewing Construction Expenditures.
- Reviewing issued Change Orders.
- Reviewing Daily Inspection Reports.

# Finding 1 (Positive)

Based on the results of our review of the Westside Adoption Center Construction, we identified that the Capital Improvement Department:

- Has established Policies and Procedures for conducting inspections, reviewing expenditures and processing Change Orders.
- Properly reviews and approves payment applications from contractors and pays invoices within 30 days.
- Properly reviews and approves Change Orders.
- Conducts inspections and completes detailed Daily Inspection Reports.

# Recommendation

The Capital Improvement Department should continue to ensure that all aspects of a construction project including planning, budgeting, scheduling, compliance and quality control are properly monitored and maintained.

## Management Response

None required.

# Conclusion

The Capital Improvement met the audit objectives in the following areas:

- Has established Policies and Procedures for conducting inspections, reviewing expenditures and processing Change Orders.
- Reviews, approves and pays invoices within 30 days.
- Properly reviews and approves Change Orders.
- Completes detailed Daily Inspection Reports on the job-site.

# Requested Action

To accept the results of the Animal Services – Westside Adoption Center Construction Audit A2025-08.