

Columbia River Crossing Project

Scope and Objectives for the Forensic Accounting Audit: JLARC Contract with State Auditor's Office (SAO)

Presentation to the Joint Transportation Committee, CRC Oversight Subcommittee

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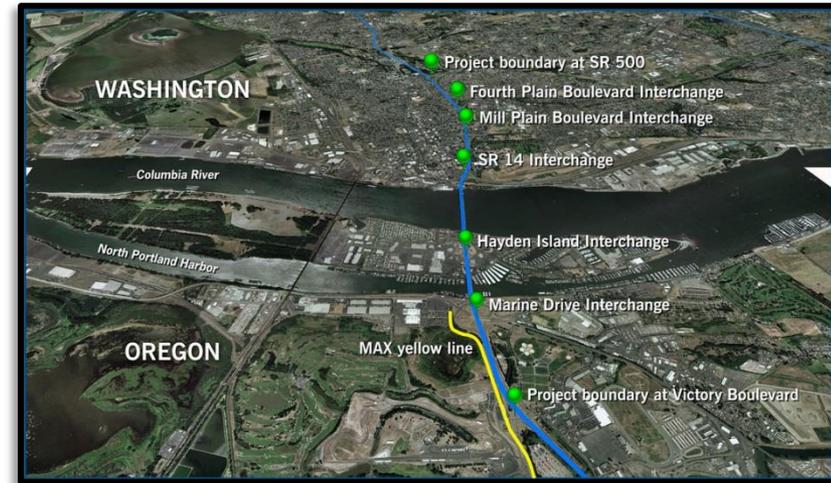
Joint Legislative Audit & Review Committee

October 8, 2013



WSDOT: Project “To Improve Safety and Congestion”

- No funding in current Transportation Budget
- Cost estimate was \$3.1 to \$3.5 billion:
Bridge: \$2.05 billion
- Audit to focus: architectural/engineering services (A&E), about 80% of total expenditures



JLARC Contracted with SAO to Conduct Forensic Accounting Audit

- Was there financial misconduct or abusive or wasteful activity?
- SAO has experts in financial auditing and state accounting systems
- SAO staff will use the same auditing standards as JLARC: independent, objective, evidence based



Architectural/Engineering Services Charges: Within Scope of Contract?

- Has the state been overcharged?
- Has the state been charged for services beyond the scope of the original contract?
- Has the state been charged for unauthorized services?
- 9 specific objectives found in S&O document



SAO to report in April 2014

JLARC

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