

2018-108 AUDIT SCOPE AND OBJECTIVES

California High-Speed Rail Authority—Costs and Contracting Practices

The audit by the California State Auditor will provide independently developed and verified information related to the efficiency and efficacy of the policies and practices employed by the California High-Speed Rail Authority (authority). The audit's scope will include, but not be limited to, the following activities:

1. Review and evaluate the laws, rules, and regulations significant to the audit objectives.
2. Review and assess the authority's policies, procedures, and processes for managing contracts and containing costs for the project, including its processes for tracking, reviewing, and paying contractor invoices.
3. Evaluate the authority's process for reviewing and approving design-build contract change orders.
4. To the extent possible, review and evaluate the authority's efforts to determine the economic impact the project has had on communities in those areas where construction is under way.
5. Determine the extent to which the authority contracts with small and disadvantaged businesses.
6. Review the authority's sustainability policy and assess its compliance with the policy. Assess the authority's efforts to evaluate the economic and environmental outcomes of its policy.
7. Determine whether there are opportunities for the authority to expedite the project and reduce costs through cooperation with other transportation entities, such as other transit or rail lines or through capturing additional value through construction of project facilities.
8. Review and assess any other issues that are significant to the audit.