Agreement Audit Process

**Planning Phase (20% - 30%)**
- Source for Audit
- Audit Request or Risk Assessment
- Contact Consultant's Liaison
- Engagement Letter
- Coordinate with Consultant and Project Leadership Team to Obtain Documents Needed for Planning

**Fieldwork Phase (40% - 50%)**
- Schedule Fieldwork with Consultant
- Entrance Conference with Consultant
- Audit Fieldwork Plan
  - Detailed Steps/tasks
  - Staff Assignments
- Audit Scope & Objectives
  - Scope
  - Objectives
- Obtain Invoices
- Schedule Invoices
- Select Test Invoices
- Discussions with Consultant's Representative(s) throughout audit regarding questions & status

**Reporting Phase (30%)**
- Prepare Preliminary Results & Recommendations
- Discussions with Consultant's Representative(s) throughout audit regarding questions & status
- Final Report Release
- Consultations are encouraged to raise concerns to WSDOT Audit Management as early as possible in the audit so we may work together to resolve them efficiently.

WSDOT Internal Audit Contacts
- Steven P. McKerney, CPA; Phone: (360)705-7004, email: steve.mckerney@wsdot.wa.gov
- Jeri Sivertson, CFE; Phone: (360)705-7058, email: jeri.sivertson@wsdot.wa.gov
- Schatzie Harvey, Phone: (360)705-7006, email: schatzie.harvey@wsdot.wa.gov