



# OFFICE OF INTERNAL AUDIT

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Interim Internal Audit Report

Review of the Construction Contract with Satterfield and Pontikes Construction, Inc. for  
**Waltrip High School** – Funded under the 2007 Bond Program.

Andreas Peeples - General Manager, Construction and Facility Services

Issue Date: April 19, 2017

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## **Executive Summary**

### **Background**

The Houston Independent School District (HISD) 2007 Bond Election approved the renovation of Stephen Waltrip High School (Waltrip HS). The HISD Board of Education approved the design contract for the renovation on October 8, 2009. On May 23, 2011, the district received competitive sealed proposals from eight (8) contractors. After evaluation of the proposals, in accordance with the evaluation procedures approved by the Board of Education, Fort Bend Mechanical, LTD (FBM) was determined to be the highest-ranked best-value proposer. Therefore, it was recommended that FBM be awarded a contract for renovation of Waltrip HS.

In December 2012, Construction and Facility Services (CFS) moved to reduce the FBM scope of work on the 2007 bond project for Waltrip HS, via change order. The decision to reduce the scope of work was made due to ongoing performance issues with the contractor and HISD's desire to wrap up FBM's services on these projects as expeditiously as possible. The remaining funding and scope of work to be completed as part of the 2007 bond program were subsequently incorporated into the plans for the 2012 bond program as part of a master plan for the entire school.

On July 18, 2013 the HISD Board of Education approved the award of a construction manager-at-risk (CMAR) construction contract to Satterfield & Pontikes Construction, Inc. (S&P) for the 2007 scope of work at Waltrip HS.

On June 19, 2014, a Guaranteed Maximum Price (GMP) for the Waltrip HS 2007 bond work, totaling \$15,463,598, was agreed upon with S&P. One change order totaling \$36,453 was issued on March 31, 2015, increasing the GMP to \$15,500,051. The additional scope of work awarded to S&P under the 2012 bond program is the subject of a separate audit.

It should be noted that S&P bid \$0 general conditions costs for this project. General conditions work is defined in the contract as "On-site management, administrative personnel, equipment, and incidental work including minor field labor and materials." Bidding \$0 for general conditions work means that no cost for any of the services listed above should be included in the final accounting and final GMP.

### **Audit Scope**

This audit consisted of a review of the 2007 scope of work. This audit was performed in accordance with the Institute of Internal Auditors (IIA) International Auditing Standards. It contained an evaluation, testing, and review of the construction agreement, the subcontracts, other costs of construction, and payments made to S&P. Various contract documents were reviewed including, but not limited to, those listed below:

- The Construction Contract including all attachments.
- Application for Payment Nos. 1 through 22 from S&P.
- The S&P Job Cost Transaction Detail Report.
- The S&P Subcontract Commitment Ledger.
- The construction subcontracts and applicable subcontract change orders.
- Change Order No. 1.
- HISD Construction Management and Bond Fund Accounting Department records including information made available through the SAP system.
- Verification of the M/WBE commitment with the Office of Business Assistance.

### **Audit Objectives**

The objectives of the audit were to determine if the district received fair value for the work performed and to assess the adequacy of district oversight on the project. To achieve those objectives, the following actions were taken:

- Review of the S&P Job Cost Transaction Detail Report to:
  - Verify all costs are allowable.
  - Verify that \$0 for general conditions costs are included in the GMP.
- Review of the S&P Subcontract Commitment Ledger, and reconcile the subcontract values to the subcontract documents and the subcontract payments in the Job Cost Transaction Detail Report.
- Review and evaluate the payment process for:
  - Proper approval of each application for payment.
  - Mathematical accuracy of each application for payment.
  - Payments made in accordance with the approved applications for payment.
- Review of Change Order No. 1.
- Review the contract allowances, and reconcile them to the actual costs incurred.
- Review of the status of S&P M/WBE Commitment.

### **Overall Conclusion**

Based on the documentation reviewed and interviews with personnel from HISD and S&P Internal Audit found that the construction process was well organized and well documented.

As other phases of the project are ongoing, CFS should continue to monitor and work with S&P to ensure compliance with the terms of the agreement.

- CFS should continue monitoring for \$0 general conditions costs.
- CFS should ensure they receive credit for the 20% bond premium rebate, which will be due to HISD upon project close out. It is currently estimated to be \$25,373.80 based on the bond premiums paid to date. It should be noted that this is an interim audit and the rebate amount is subject to change based on the final accounting performed during project close out.

The following exception was noted during the review of the Job Cost Transaction Detail Report:

- Construction Material Testing Services – It was noted that S&P contracted directly with Terracon for construction materials testing services for acceptance of the work.
- Services for acceptance of the work should have been procured directly by the district in accordance with the Texas Government Code to ensure the testing firm was independent of the contractor.

The following areas were reviewed and found to be in compliance with the terms of the contract:

- Cost Review - The Job Cost Transaction Detail Report was reviewed for general conditions costs. No general conditions costs were included in the GMP and charged to HISD in compliance with contract.
- Progress payment review and reconciliation - Application for Payment Nos. 1 through 22, have been reviewed with no exceptions found.
- Subcontract review and reconciliation - Internal Audit reviewed 100% of Subcontractor documentation and related costs and found no exceptions.
- Change Order Review – The review of Change Order No. 1 found no exceptions.
- Review of the Project Allowances - Internal Audit reviewed 100% of project allowances with no exceptions found.
- Review of the status of S&P M/WBE commitment with the Office of Business Assistance - The Office of Business Assistance is monitoring S&P's M/WBE participation and fully expects them to reach their commitment level of 20%.

It should be noted that throughout the audit, the HISD General Manager of Construction and Facilities Services and the Vice President at S&P were very cooperative by responding to all audit inquiries and providing all documentation requested.

Auditor:

  
Jazzmine Fuller – Senior Construction Auditor

Approved:

  
John M. Gerwin – Construction Audit Manager

Attachments – Report Detail, Exhibit 1

cc: Richard A. Carranza  
Rene Barajas  
Sherrie Robinson  
Derrick Sanders  
Lenny Schad  
Board of Education



## Attachment

### Report Detail

The Waltrip HS project is ongoing. This interim audit consisted of the work, which occurred from July 2014 through April 2016, under the original scope defined under the 2007 Bond Program. This interim report is being issued to ensure the inclusion of any findings resulting from this review in the final accounting for the Waltrip HS project, upon project completion.

**Testing of Costs in the Job Cost Transaction Detail Report for Compliance with the Contract** – The Job Cost Transaction Detail Report contains job costs totaling \$11,854,025.38, which includes pre-construction costs totaling \$92,870, and general conditions costs, totaling \$1,064,898.84.

Regarding the Pre-Construction Costs, totaling \$92,870, Internal Audit noted that these costs are actually general conditions costs, which were incurred prior to the Notice to Proceed (NTP) date, and labeled as pre-construction. The NTP to begin work on Waltrip HS was dated June 24, 2014. No work was to proceed on site until the NTP was issued. The contract with S&P contained zero (\$0) dollars for pre-construction costs, and zero (\$0) dollars for general conditions costs, so the costs labeled as pre-construction costs should be considered unallowable. Please refer to the "Findings" section of (**Exhibit 1**) showing the deduction of the pre-construction costs in the calculation of the final projected GMP.

The contract with S&P contained a provision for zero (0) dollars for general conditions costs. Internal Audit has verified that the general conditions costs totaling \$1,064,898.84, are not included in the projected GMP to date. Please refer to the "Adjustments" section of (**Exhibit 1**) for an itemized listing of the general conditions costs which were deducted from the total job cost in the calculation of the final projected GMP.

**Recommendation** – CFS should ensure that the \$92,870 is not included as an allowable cost during the computation of the final GMP.

**Management Response** – The scope of work related to needs at the Waltrip HS campus between projects and prior to commencing with 2007 Bond scope of work. This work included some campus cleanup post-construction from prior contractor as well as to mobilize on site earlier than planned at request of HISD. It was agreed by prior CFS Administration that S&P would be reimbursed from the 2007 project since these services were pre-construction and to address special needs for the campus.

**Independence of the Materials Testing Services** - The review of the S&P project cost ledger noted payments to Terracon Consulting Engineers (Terracon) totaling \$13,152.50, for materials testing services, primarily consisting of welding inspections and concrete testing. The first of

these services was performed on August 22, 2014. A review of the Terracon invoices indicated that the total amount of the Terracon contract with S&P totals \$37,400. According to the Texas Government Code, these services should have been procured directly by HISD to ensure that the materials testing services firm was independent of the contractor. According to the project manager at S&P they were directed by Rice and Gardner to contract with Terracon directly. Before S&P was directed to contract with Terracon, the district already had an approved pool of material testing firms in place, which included Terracon under RFQ 13-10-05CS in 2013. Rather than have S&P contract with Terracon, the district should have contracted with them directly in accordance with the Government code.

**Basis** - The Texas Government Code for construction projects completed under a CMAR arrangement, requires that any inspection, materials testing, and verification testing services necessary to accept a facility, be performed by a professional services firm, which is independent of the contractor. The Government Code contains the following:

***Section 2269.058. Use of Other Professional Services***

*(a) Independently of the contractor, construction manager-at-risk, or design-build firm, the governmental entity shall provide or contract for the construction materials engineering, testing, and inspection services and the verification testing services necessary for acceptance of the facility by the governmental entity.*

*(b) The governmental entity shall select the services for which it contracts under this section in accordance with Section 2254.004.*

In addition the Texas Government Code Section 2254.002 defines professional services as follows:

***Section 2254.002. Definitions***

*(2) "Professional services" means services:*

*(A) within the scope of the practice, as defined by state law, of:*

*(vii) professional engineering; or*

*(B) provided in connection with the professional employment or practice of a person*

*who is licensed or registered as:*

*(vii) a professional engineer;*

It should be noted that According to Board Item G7 dated September 12, 2013, the District approved a pool of firms to provide construction material testing services, which included Terracon. The board item was based on the listing of recommended firms which submitted responses to RFQ 13-01-05CS "Professional Services Consultants" on February 19, 2013

According to the Procurement Officer who handled the RFQ, "This RFQ was issued to qualify and send a pool of qualified service providers to the Board to be utilized for the 2012 Facilities Capital Program, and any other capital projects that may arise." And it contained the following:



**3.1 SCOPE OF SERVICES:** *This RFQ is intended to obtain professional services consultants in accordance with section 2254.004 of the Professional Services Procurement Act of the Texas Government Code and Texas common law.*

*In keeping with HISD's mandate to promote accountability and efficiency, HISD intends to contract directly with firms for specific projects, which may involve working with a Construction Manager/Program Administrator (CM/PA), architects/engineers (A/E), HISD's project managers, construction contractors and others in accomplishing the task assigned. Services resulting from responses to the RFQ are not intended to supersede services contracted by A/E firms at present or in the future. It is anticipated that services may include, but are not limited to, the services described above in the Overview.*

*HISD is seeking qualifications from Professional Services Consultants related to, but not including, design services for Renovation and New Construction Projects for 2012 Facilities Capital Program and other Capital projects that may arise with proven experience providing professional consulting services related to complex, K-12 school facilities in the following category (A-N) sections:*

**Professional Services Consulting Categories A-N:**

- *Tab E: Construction Materials Testing*

**Recommendation** – To comply with the Government Code, CFS should contract directly with Terracon for any remaining testing services in the Waltrip HS Project. Accordingly, a deductive Change Order should be issued to S&P to de-obligate the remaining value of the Terracon agreement with S&P. For future contracts, the district should contract with Professional Services Consulting firms which are performing testing, inspection and verification services necessary for acceptance of the work independently from the contractor.

**Management Response** – The district Bond office had contracted with a materials testing vendor for the project and had done so in accordance with the noted procurement requirements of the afore mentioned RFQ for these services. However, the CMAR thought Terracon was the districts materials testing vendor as had been on previous project and called Terracon out for a few site visits at the very beginning of the project. Rice & Gardner did not request or authorize the initial call-out to Terracon, but once the issue was raised, Rice & Gardner corrected the issue and had correct vendor called out to the site for the remainder of the project. Due to the services rendered, it was recommended and approved to have the CMAR pay for those few early site visits and HISD reimburse the CMAR through the project contingency. All other subsequent testing work was performed in accordance to the procurement agreement with the correct testing lab. To ensure this issue did not reoccur, the Bond project team and Rice & Gardner have identified the correct testing labs and other project consultants to the contractors on all other subsequent projects.

**Auditor's Comment** – Internal Audit has been provided with documentation verifying that they are contracting with Professional Services Industries, Inc. (PSI).

**Calculation of the Bond Rebate** – During the cost review it was noted that the bond premium charged to date totaled \$126,869. Internal Audit has confirmed that the bond is eligible for a 20% rebate, which as of April 2016, totals \$25,373.80. Since the project is still ongoing, the rebate amount is subject to change based on the final GMP at project completion. In accordance with the contract, the district will be due the rebate barring any filings on the bond per Article 8.03 Discounts, Rebates, and Refunds, which states:

*“The Cost of the Work to be paid by Owner shall be credited with the following items:”*

- d. *“Rebates, discounts or commissions allowed to and collected by the Construction Manager from suppliers of materials or from subcontractors, together with all other refunds, returns, or credits received for return of materials and/or on bond premiums, by way of dividend or otherwise and/or insurance and/or sales taxes at the time received by Construction Manager.”*

**Recommendation** - CFS should ensure that the rebate is calculated on the final bond premium amount and included in the final reconciliation upon project close out.

**Management Response** – This item appears to be accurate and will be part of the project close-out reviewed items by the project team.

**Review of the Subcontracts** – Copies of the executed subcontracts and related change orders were provided by S&P. The subcontract values were then reconciled to the Subcontract Commitment Ledger and subcontract payments listed on the project transaction detail cost ledger. As of April 2016, there are \$3,849,677.27, in unbilled subcontractor commitments. Because the project is still ongoing, it is expected that those commitments will be met and charged to the project.

**Review of the Payments Made to S&P** – Application for payment Nos. 1 through 22 were reviewed and reconciled to the payments made through the SAP system and records in Bond Fund Accounting. No exceptions were found.

**Change Order Review** – One change order was issued dated 3/31/15, for \$36,453. This C/O included costs associated with the fire sprinklers, toilets at the baseball field, auditorium carpet, security portal, locker/auditorium changes, football field scoreboard, and flashlights. No exceptions were found.



**Reconciliation of the Project Allowances** – The contract with S&P contained 10 allowances. No exceptions relating to the allowances were found. Please refer to the table below for details on the allowances.

<b>Allowance</b>	<b>Allowance Budget</b>	<b>Amount Expensed</b>	<b>Remaining Balance (Over)/Under</b>
Payment & Performance Bonds	\$126,869.00	\$126,869.00	\$0.00
Builder's Risk and General Liability Ins.	\$371,117.00	\$371,117.00	0.00
Hardware discovery allowance	\$30,000.00	\$0.00	\$30,000.00
Patching masonry	\$20,000.00	\$0.00	\$20,000.00
Patching of the existing fireproofing	\$5,000.00	\$0.00	\$5,000.00
Purchase and installation of folding door	\$7128.00	\$0.00	\$7128.00
2 automatic door operators	\$5,800.00	\$0.00	\$5,800.00
Install Louvers – athletic building, existing main building elevator shaft, and curtain wall system.	\$11,628.00	\$0.00	\$0.00
Tectum ceiling panel system	\$150,000.00	\$0.00	\$150,000.00
Auditorium seat repairs	\$8,025.00	\$0.00	\$8,025.00

In accordance with the contract, unused allowance amounts are to be credited back to the district upon project completion. Because the project is still ongoing, the unused balances can still be used by the contractor for their express purposes.

**Recommendation** - CFS should continue to monitor the project allowances.

**Management Response** – This item appears to be accurate for that time period reviewed. The final project totals and contracted scope will be part of the project close-out reviewed items by the project team.

**Review of Satterfield and Pontikes Construction, Inc. M/WBE Commitment** – Internal Audit contacted the Office of Business Assistance to verify that S&P's M/WBE goal is being monitored. The Office of Business Assistance stated that they monitor each company's commitment monthly, and that a final reconciliation is performed at the end of each project. At this time S&P has reached a 25% commitment level. The project is still ongoing and the Office of Business Assistance fully expects that S&P will meet their original commitment goal of 25% upon project completion.

**Estimated Final Accounting** - Internal Audit has incorporated monetary adjustments for the addressed above into a GMP Reconciliation Sheet - Estimated Final Accounting for the project (Please See Exhibit 1). The estimated final Guaranteed Maximum Price (GMP) for Phase 1 is \$15,326,461, which is \$173,590 below the originally contracted GMP (including C/O No. 1) of \$15,500,051. The estimated recovery of the 20% Bond Rebate which impacts both the project cost and the GMP and related CMAR Fee totals \$25,373.80. The estimated final GMP of

\$15,326,461 is then compared to the amount billed to date of \$10,834,324.38, leaving an unbilled GMP of \$4,492,136.62, of which \$3,849,677.27 is unbilled subcontractor commitments. It should be noted that the final GMP and balance due to S&P will continue to change as the project is ongoing and additional phases are added.

Auditor:



Jazzmine Fuller – Senior Construction Auditor

Waltrip HS - 2007 Reconciliation Sheet - Estimated Final Accounting		Exhibit 1	
	Contract Document	Contract Value	Comments
	Base Contract	\$ 15,463,598.00	Taken from Exhibit B of the Contract
	C/O's	\$ 36,453.00	C/O 1
	Total GMP	\$ 15,500,051.00	Contract Value + C/Os
	Deduct	\$ (486,748.00)	CM at Risk Fee
		\$ (1,358.00)	CM at Risk Fee
			Taken from Exhibit B of the Contract Taken from C/O 1 CPR 1
	Total GMP Cost Only	\$ 15,011,945.00	GMP at Cost Less CM at Risk Fee at 3.25%
Reference	Actual Cost incurred Per Job Cost History Provided by S&P	GMP @ Cost Per Pay Application	"Billed Cost" = Contract Value Less CM at Risk Fees at 3.25%
	\$ 11,854,025.38	\$ 15,011,945.00	GMP @Cost = GMP < CM at Risk Fees VS Final Actual Cost through 4/30/16 per S&P
Findings			
Mobilization - Cost from Precon 59070	\$ (92,870.00)		
Adjustments			
Remove General Conditions Costs			
Roof Repair	\$ (1,850.00)		
Labor Burden - Salary Employees	\$ (291,648.49)		
Labor Burden - Hourly Employees	\$ (9,477.21)		
Project Management includes salaries	\$ (549,630.99)		
Project Management includes salaries	\$ (7,759.20)		
Vehicle Allowances	\$ (32,107.95)		
Field Workers	\$ (5,376.64)		
Photographic Documentation	\$ (191.61)		
Shop Drawings	\$ (119.90)		
Badges/Security Procedures	\$ (1,002.86)		
Temporary Telecommunications	\$ (7,443.12)		
Temporary water	\$ (317.67)		
Field Office Trailer	\$ (1,069.52)		
First Aid Facilities	\$ (1,247.63)		
Postage & Delivery	\$ (786.40)		
Travel	\$ (52.80)		
Copy Machine/Fax Machine	\$ (2,877.51)		
Data Processing-Technology Expense	\$ (9,464.36)		
Office Supplies	\$ (5,323.27)		
Reprographics Expense-Blue prints	\$ (849.15)		
Temporary Fencing and Toliets	\$ (19,607.56)		
Temporary Security Barriers	\$ (1,460.74)		
Temporary Project signage	\$ (202.54)		
Site Maintenance	\$ (3,241.41)		
Rent/Haul Dumpster	\$ (16,089.07)		
Bid Advertising	\$ (3,031.24)		
Total General Conditions	\$ (1,064,898.84)		
Unbilled Amounts			
Subcontractor	\$ 7,363.00		Add Unbilled ADA construction services Co
Subcontractor	\$ 56,940.00		Add Unbilled Adams & Associates building specialties, Inc (\$78,848 - \$21,908)
Subcontractor	\$ 34,408.00		Add Unbilled Anchor Group Inc
Subcontractor	\$ 26,021.00		Add Unbilled Bauer Sport Floors Inc
Subcontractor	\$ 377.00		Add Unbilled Blackmon Mooring (\$5657.82 - \$5280.82)
Subcontractor	\$ 26,179.00		Add Unbilled Contract Décor Inc (\$45,979 - \$19,800)
Subcontractor	\$ 85,514.59		Add Unbilled Dobbins Floor Coverings Inc (\$256,765 - \$171,250.41)
Subcontractor	\$ 39,930.91		Add Unbilled Fireproof Contractors, Inc (\$70,637 - \$30,706.09)
Subcontractor	\$ 343,364.35		Add Unbilled Gonzales Commerical Electric(\$3,133,649.35 - \$2,790,330)
Subcontractor	\$ 729,056.60		Add Unbilled Greco Structures,LLC (\$2,411,589.20 - \$1,682,542.60)
Subcontractor	\$ 3,597.40		Add Unbilled Griesenbeck Arch.Products, Inc(\$73,364- \$69,766.60)
Subcontractor	\$ 7,283.00		Add Unbilled Home elevator of Texas
Subcontractor	\$ 5,105.00		Add Unbilled Houston Steel Equipment Co (\$\$14,916 - \$9,811)
Subcontractor	\$ 102,766.00		Add Unbilled Hydrozone Landscape Corp.
Subcontractor	\$ 27,605.00		Add Unbilled Irvin Seating Co.
Subcontractor	\$ 49,050.15		Add Unbilled Jericho Woodworks (\$287,306 - \$238,255.85)
Subcontractor	\$ 43,632.00		Add Unbilled Kaiser International, Inc
Subcontractor	\$ 233,377.00		Add Unbilled Kizziah Construction, Inc. (\$342,760 - \$109,383)
Subcontractor	\$ 55,250.00		Add Unbilled Landscape Forms, Inc
Subcontractor	\$ 28,413.10		Add Unbilled P2MG, LLC (\$589,596-\$561,182.90)
Subcontractor	\$ 463,984.05		Add Unbilled Raven Mechanical LP (\$887,184 - \$423,199.95)
Subcontractor	\$ 79,606.00		Add Unbilled Southeast Drywall, Inc (\$202,440 - \$122,834)
Subcontractor	\$ 233,925.00		Add Unbilled Texas Commercial Finishes (\$327,974 - \$94,049)
Subcontractor	\$ 1,035,230.00		Add Unbilled The Theut Company LLC (\$2,261,380 - \$1,226,150)
Subcontractor	\$ 43,059.00		Add Unbilled Turnkey computer co DBA New Door Installation
Subcontractor	\$ 88,640.12		Add Unbilled TX Lone Star Mechanical (\$2,044,806 - \$1,956,165.88)
			\$ 3,849,677.27
Allowances			
Allowance	\$ 30,000.00		Add unused Hardware Discovery Allowance
Allowance	\$ 20,000.00		Add unused patching masonry at the existing building to accommodate MEP trades
Allowance	\$ 5,000.00		Add unused patching of the existing fireproofing
Allowance	\$ 7,128.00		Add unused purchase and installation of the folding door
Allowance	\$ 5,800.00		Add unused 2 automatic door operators
Allowance	\$150,000		Add unused tectum ceiling panel system
Allowance	\$8,025		Auditorium seat repairs
Allowance -	\$ -		General Liability Ins and Builders Risk Ins. and other - Allow. \$371,117.00 - Actual \$371,117.00 = \$0.00
Allowance	\$ -		Payment and Performance Bond Allowance - Allow. \$126,869 - Actual \$126,869 on Pay App (\$131,441 on JC Ledger)
P&P Bonds - Bond Rebate	\$ (25,373.80)	\$ (25,373.80)	126,869*20% 20% Bond Rebate Due HISD upon project completion
Subtotal	\$ 2,985,357.63	\$ (25,373.80)	
Totals	\$ 14,839,383.01	\$ 14,986,571.20	AdjustedCost/Adjusted GMP at Cost
		\$ (147,188.19)	Cost vs. GMP to Date
\$ 14,839,383.01	\$ 14,986,571.20	Adjusted Cost Incurred per Transaction Detail / Adjusted GMP	
\$ 487,077.99	\$ 487,077.99	Apply Fee to Adjusted Cost at 3.25%	
	\$ (147,188.19)	Remaining Uncommitted GMP	
\$ 15,326,461.00	\$ 15,326,461.00	To Date GMP Based on Actual allowable costs with 3.25% Fee Applied	
Payments	10,834,324.38	Billed through Pay App 22 through 4/15/16	
	\$ 4,492,136.62	Unbilled GMP to date	