

Audit of UConn 2000 Projects

Informational Only

The attached report is being provided to you pursuant to Section 10a-109aa of the Connecticut General Statutes. As required by CGS Section 10a-109z, Mayer Hoffman McCann P.C. completed the independent annual audit of UConn 2000 projects for the fiscal year ended June 30, 2023. No significant issues were identified in the report.



**Agreed-Upon Procedures:
UConn 2000 Infrastructure Program
as Required by Sec. 10a-109z of
the Connecticut General Statutes**

University of Connecticut

Year Ended June 30, 2023



UNIVERSITY OF CONNECTICUT

Agreed-Upon Procedures: UConn 2000 Infrastructure Program as Required by Sec. 10a-109z of the Connecticut General Statutes

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Independent Accountants' Report on Applying Agreed-Upon Procedures

To the Board of Trustees and Joint Audit and Compliance Committee
University of Connecticut
Storrs, Connecticut

We have performed the procedures enumerated below on the UConn 2000 Infrastructure Program as required by Sec. 10a-109z of the Connecticut General Statutes for the fiscal year ended June 30, 2023 to assist the University of Connecticut (the "University"), the University of Connecticut Health Center ("UConn Health"), its Board of Trustees and the Joint Audit and Compliance Committee (collectively, the "Responsible Parties") with meeting the requirements under Connecticut General Statutes Section 10a-109z (the "Subject Matter"). The University's management is responsible for meeting the aforementioned requirements.

The Responsible Parties have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of meeting the requirements of the Subject Matter. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated results are described on pages 2 through 13 of this report.

We were engaged by the University to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Subject Matter. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Responsible Parties and to meet our other ethical responsibilities in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Board of Trustees, the Joint Audit and Compliance Committee, General Assembly of the Connecticut State Legislature and management of the University and UConn Health and is not intended to be and should not be used by anyone other than these specified parties.

Mayer Hoffman McCann P.C.

February 15, 2024
Boston, Massachusetts

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Our procedures and results related to UConn 2000 Infrastructure Program as required by Connecticut General Statutes Section 10a-109z:

Expenditure Testing:

Procedure:

1. Obtain a report of total UConn 2000 general obligation bond expenditures by project from UConn for Fiscal Year June 30, 2023. To ensure completeness, this report will also include non-UConn 2000 funded expenditures for Fiscal Year June 30, 2023 on projects where any amount of UConn 2000 general obligation bond funded expenditures is present.

Result:

1. We obtained a report of total UConn 2000 general obligation bond expenditures by project from the UConn management team for Fiscal Year June 30, 2023. The report included non-UConn 2000 funded expenditures for Fiscal Year June 30, 2023 on projects where any amount of UConn 2000 general obligation bond fund expenditures were present. We observed that when an invoice for procedures completed in the current fiscal year is received in the subsequent fiscal year, the transaction is included in the subsequent fiscal year report.

Procedure:

2. From the report obtained in Procedure 1, select all projects, including capital equipment groups/projects, with total fiscal year expenditures greater than \$500,000.

Result:

2. From the report we obtained as part of Procedure 1, all projects including capital equipment groups/projects with total fiscal year expenditures greater than \$500,000 were selected for testing. See Appendix A for this listing.

Procedure:

3. For projects selected in Procedure 2, aggregate duplicate e-doc numbers per project and select all expenditures greater than \$100,000. For projects without any expenditures greater than \$100,000, select the highest dollar value expenditure.

Result:

3. For all projects that were selected in Procedure 2, duplicate e-doc numbers per project were aggregated and all expenditures greater than \$100,000 were selected. For any projects without any expenditures greater than \$100,000, the highest dollar value was selected. There were 189 expenditures that met these parameters.

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Procedure:

4. For all expenditures selected in Procedure 3, identify if the expenditure is to an external source supported by a third-party invoice (identified by Kuali Financial System (“KFS”) Payment Request (“PREQ”)), or an internal/related party source (identified by KFS Internal Billing (“IB”) / Distribution of Income and Expense (“DI”) / Journal Voucher (“JV”) / General Ledger Transfer (“GLT”) and Disbursement Vouchers (“DVCA”)).

Result:

4. We identified the expenditures as follows: Of the 189 expenditures that met the parameters of Procedure 3, 173 were PREQ, 4 were IB, 9 were DI, 1 was GLT, and 2 were DVCA. We did not identify any expenditures that were coded as JV.

Procedures:

5. For all selected expenditures made to external sources that are supported by third-party invoices (PREQ):
 - a. Locate the corresponding transaction within the HuskyBuy procurement and payment system.
 - b. Inspect the addressee of the supporting invoice for evidence the invoice is addressed to UConn Health, the University of Connecticut or UConn.
 - c. Inspect the invoice for the Vendor, Invoice Number or Payment Application Number, Invoice Date, and Invoice Amount, and compare the attributes to the HuskyBuy Invoice for agreement. If vendor names do not agree, determine if the difference is due to a merger, acquisition, DBA or other business combination and is therefore valid. For construction Payment Applications, refer to UConn procedures pertaining to the assignment of invoice numbers and date to AIA Applications for Payment. Invoice amounts can disagree up to \$1.00, or by any amount if an intentional short payment occurred.
 - d. Obtain a list from UConn identifying approved authorizers and their authorized designees based on UConn authorization thresholds and payment types.
 - e. Inspect the Approvals and/or History tabs within the HuskyBuy Invoice and compare authorizations to the list of authorized approvers obtained in Procedure 5.d and determine the electronic approvals match based on authorization guidelines. Approval may alternatively be located in the “Comments” tab of the Invoice if ad-hoc routing was not obtained.
 - f. Mathematically check the amount of the supporting invoice.

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Results:

- a. We located the corresponding transaction within the HuskyBuy procurement and payment system for each of the 173 expenditures that were supported by third-party invoices (PREQ) without exception.
- b. We inspected the addressee of the supporting invoice noting that they were addressed to UConn Health, the University of Connecticut or UConn without exception.
- c. We inspected the invoices noting vendor, invoice number or payment application, invoice date and invoice and compared to the HuskyBuy invoice without exception.
- d. We obtained a list from UConn identifying approved authorizers and their authorized designees based on the UConn authorization thresholds and payment types.
- e. Using the list obtained in Procedure 5.d, we inspected the approvals and/or history tabs within the HuskyBuy invoice system noting that the approvals agreed to approved authorizers without exception.
- f. We mathematically checked the amount of the supporting invoices without exception.

Procedures:

6. For all selected expenditures in Procedure 5 governed by AIA construction contracts that are not procured using Stipulated Sum contracts, identify the related purchase order and obtain copies of all current fiscal year construction payment applications from HuskyBuy, regardless of value. Utilizing the construction payment applications:
 - a. If applicable, obtain documentation to support the actual costs of the Contractors' performance and payment bonds, noting these undergo a final reconciliation at the end of the project. Compare to the amounts billed, noting any variances from the contract terms.
 - b. If applicable, obtain documentation to support the actual costs of insurances charged, and compare to the amounts billed, noting any variances from the contract terms.
 - c. Obtain a job cost report from the contractor which reconciles to its current fiscal year billings.
 - d. Review the job cost report to identify any duplicate charges.

Results:

- a. We identified 79 expenditures from Procedure 5 that were governed by AIA contracts.

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- b. We obtained documentation supporting actual costs of insurances charged and compared to the amounts billed noting no exceptions.
- c. We obtained job cost reports for projects governed by AIA construction contracts in order to reconcile the job cost report to current fiscal year billings. We noted three job cost reports for which the construction manager was unable to reconcile the job cost report to current year fiscal billings by a net of \$50,500. No other exceptions noted.
- d. We reviewed the job cost reports obtained as part of Procedure 6.c, noting two instances in which there were duplicate charges totaling \$642. No other exceptions were noted.

Procedures:

- 7. For all selected expenditures made to internal/related party sources that are supported by internal documents (IB/DI/JV/GLT and DVCA):
 - a. Obtain the KFS e-doc.
 - b. Obtain a list from UConn identifying approved authorizers and their authorized designees with corresponding approval thresholds for the type of e-doc.
 - c. For IB/DI/JV/GLT transactions, inspect the Route Log approvals in the KFS e-doc and compare authorizations to the list obtained in Procedure 7.b and determine whether the electronic approvals match based on transaction type and authorized dollar thresholds. Approval may alternatively be located in the “Notes” section of the e-doc if ad-hoc routing was not obtained.
 - i. Compare the support within the KFS e-doc to the entry in KFS and check for agreement, noting this can take a variety of forms, including references to source transactions.
 - d. For DVCA transactions, locate the corresponding transaction within the HuskyBuy procurement and payment system. Inspect the Approvals and/or History tab within the HuskyBuy Invoice and compare authorizations to the list obtained in Procedure 7.b and determine if the electronic approvals match based on transaction type and authorized dollar thresholds. Approval may alternatively be located in the “Comments” tab of the Invoice if ad-hoc routing was not obtained.
 - i. Compare the support within the HuskyBuy “Attachments” tab to the entry in HuskyBuy and check for agreement, noting this can take a variety of forms.
 - ii. For DVCA transactions that specify reimbursement to UConn Health in the “Entry Description”, review the support within the HuskyBuy “Attachments” tab and verify the reimbursement is properly supported with third-party invoices or authorized internal charges.

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Results:

- a. For all selected expenditures, which totaled 16, we obtained the corresponding KFS e-doc.
- b. We obtained a list from UConn identifying approved authorizers and their authorized designees with corresponding approval thresholds for the applicable type of e-doc.
- c. We identified 14 IB/DI/JV/GLT transactions. For each of those transactions, we inspected the Route Log approvals in the KFS e-doc and compared authorizations to the list obtained in 7.b and determined the electronic approvals matched based on the transaction type and authorized dollar thresholds.
 - i. As applicable, we compared the support within the KFS e-doc “attachments” section to the entry in KFS and checked for agreement noting no exceptions.
- d. For 2 DVCA transactions, we located the corresponding transaction within the HuskyBuy procurement and payment system. We inspected the approvals and/or history tab within the HuskyBuy invoice and compared authorizations to the list obtained in Procedure 7.b. We determined the electronic approvals matched based on the transaction type and authorized dollar thresholds.
 - i. We compared the support within the HuskyBuy “Attachments” noting agreement.
 - ii. We noted 2 DVCA transactions that specified reimbursement to UConn Health in the “Entry Description” noting no exceptions. We reviewed the support within the HuskyBuy “Attachments” tab, noting the reimbursement was supported by third party invoices without exception.

Procedures:

8. For selected expenditures in Procedure 7 supported by a DI e-doc that specify “management fee” or “payroll allocation” in the Explanation field of the DI e-doc:
 - a. Inspect the backup documents in the “attachments” section to identify the Project ID of the expenditure selected and compare the Project ID to the report obtained in Procedure 1 for agreement.
 - b. Inspect the DI e-doc to identify the Project ID and compare the Project ID to the backup document obtained in Procedure 8.a for agreement, excluding DI e-doc that specify “management fee” or “payroll allocation” for capital equipment as these do not have Project IDs.
 - c. Inspect the DI e-doc to identify the amount shown for the Project ID selected and compare the amount to the “management fee/payroll” amount shown in the backup document obtained in Procedure 8.a for agreement. Mathematically check the amount of the “management fee” or “payroll allocation” selected by multiplying the percentage and period expenses in the backup document obtained in 8.a.

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Results:

8. We identified 9 expenditures in Procedure 7 that were supported by a DI e-doc that specify “management fee” or “labor allocation” was included in the explanation field of the DI e-doc.
 - a. We inspected the backup documents in the “attachments” section and identified the Project ID of the expenditure selected and compared the Project ID to the report obtained in Procedure 1 noting agreement.
 - b. We inspected the DI e-doc identifying the Project ID and compared the Project ID to the backup document obtained in Procedure 8.a noting no exceptions. DI e-docs that specified “management fee” or “labor allocation” for capital equipment were excluded.
 - c. We inspected the DI e-doc identifying the amount shown for the Project ID selected and compared the amount to the “management fee/labor allocation” amount shown in the backup document obtained in Procedure 8.a noting agreement. We mathematically checked the amount of the “management fee” or “labor allocation” selected by multiplying the percentage and period expenses in the backup document that was obtained in 8.a noting no exceptions.

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Contract Testing

Procedure:

1. Obtain a report of total UConn 2000 general obligation bond expenditures by project for Fiscal Year June 30, 2023 from UConn. To ensure completeness, this report will also include non-UConn 2000 funded expenditures for Fiscal Year June 30, 2023 on projects where any amount of UConn 2000 general obligation bond funded expenditures are present.

Result:

1. We obtained a report of total UConn 2000 general obligation bond expenditures by project for Fiscal Year June 30, 2023 from UConn. This report included non-UConn 2000 funded expenditures for Fiscal Year June 30, 2023 on projects where any amount of UConn 2000 general obligation bond funded expenditures were present. We observed that when an invoice for procedures completed in the current fiscal year is received in the subsequent fiscal year, the transaction is included in the subsequent fiscal year report.

Procedure:

2. From the report obtained in Procedure 1, select all projects with total fiscal year expenditures greater than \$500,000.

Result:

2. Using the report obtained in Contracts Procedure 1, all projects with total fiscal expenditures greater than \$500,000 were selected. See Appendix A for further detail of the projects selected.

Procedure:

3. For projects selected in Procedure 2, identify those where a construction contractor has been engaged. Perform Contract Testing Procedures 4 - 9 on construction contracts initiated in the current fiscal year and Contract Change Order Testing Procedures 10 - 19 on all projects identified with construction contracts.

Result:

3. We identified five construction contracts initiated in the current fiscal year which will be tested in Procedures 4 - 9 and Procedures 10 - 19, and eight contracts which will be tested only in Procedures 10 - 19.

Procedure:

4. For construction contracts initiated in the current fiscal year identified in Procedure 3, obtain the Contract Approval Request Form ("CAR") or Unifier Requisition/Unifier Purchase Order Amendment (collectively, "Electronic Workflow Approval" or "EWA") for the contract. Additionally, obtain the Board of Trustees ("BoT") budget approval for each project selected.

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Result:

4. For each of the projects identified in Procedure 3, we obtained a CAR or EWA noting no exceptions. Additionally, for those same projects, we obtained the BoT budget approval from UConn noting no exceptions.

Procedure:

5. Inspect the CAR or EWA obtained in Procedure 4 for the Vendor, Project Name, and Project ID and compare the attributes to the report obtained in Procedure 1 for agreement. In limited instances, projects may have sub-projects and the Project Name and/or Project ID of the sub-project may differ from the report; these are not exceptions.

Result:

5. We inspected the CAR or EWA for the Vendor, Project Name and Project ID and compared the attributes to the report obtained in Contracts Procedure 1 for agreement without exception.

Procedure:

6. Obtain a list of approved authorizers or their authorized designees based on project type and contract value and the associated approval dollar thresholds.

Result:

6. We obtained from management a list of approved authorizers or their authorized designees based on project type and contract value and the associated approval dollar thresholds.

Procedure:

7. Inspect the CAR or EWA obtained in Procedure 4 for authorizations and compare to the list of approved authorizers or their authorized designees provided by UConn for agreement based on approval dollar thresholds.

Result:

7. We inspected the CAR or EWA for authorizations and compared the authorizations to the list of approved authorizers or their authorized designees provided by UConn for agreement based on approval dollar thresholds without exception.

Procedure:

8. Obtain the executed contract and President's Contract Signing Authority Delegation letter. For projects with construction contracts initiated in the current fiscal year identified in Procedure 3, inspect the executed contract to identify the title of the person who signed the owner's authorization and compare it to the President's Contract Signing Authority Delegation letter for agreement based on approval dollar thresholds. Inspect the executed contract to identify the Contractor signature line has been signed by the Contractor.

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Results:

8. We obtained the executed contract and President's Contract Signing Authority Delegation letter. For projects selected in Contracts Procedure 3, we performed the following:
 - a. Inspected the executed contract and identified the title of the person who signed the owner's authorization and compared that signature to the President's Contract Signing Authority Delegation letter for agreement based on approval dollar thresholds without exception.
 - b. Inspected the executed contract observing the Contractor signature line had been signed by the Contractor without exception.

Procedures:

9. Inspect the executed contract obtained in Procedure 8 to identify the initial contract amount and compare the amount to the initial KFS purchase order (or increase if pre-existing purchase order) for agreement.
 - a. If amounts do not match by more than \$5.00, then inspect the CAR/EWA and/or Unifier Unfunded Commits document and/or the Notes section of the KFS PO e-doc for written comments identifying the amounts which are to be designated as "Allocated", "Obligated" and/or "Future Funding".
 - b. Mathematically add all amounts designated as "Allocated", "Obligated" and/or "Future Funding" to the PO amount and compare the result to the initial contract amount identified in the executed contract for agreement.

Results:

9. We inspected the executed contracts, identifying the initial contract amount and compared the amount to the initial KFS purchase order noting agreement.
 - a. We did not identify any differences in excess of \$5.00.
 - b. We mathematically added all amounts designated as "Allocated", "Obligated" and/or "Future Funding" to the PO amount and compared the result to the initial contract amount identified in the executed contract without exception.

Procedure:

10. For all projects where a construction contractor has been identified in Procedure 3, obtain a Change Order ("CO") Analysis report from UConn, if applicable.

Result:

10. For the projects selected in Contracts Procedure 3, we obtained a CO Analysis report from UConn for the projects.

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Procedures:

11. Inspect the CO Analysis to identify the total amount of the contract. Compare the amount identified to the PO total in the Purchase Order screen in KFS as of the date of the analysis. If the identified amount from the CO Analysis exceeds the total from the Purchase Order screen in KFS, proceed to Procedures 11.a and 11.b.
 - a. If amounts do not match by more than \$5.00, then inspect the CAR/EWA and/or Unifier Unfunded Commits Document and/or the Notes section of the KFS PO e-doc for written comments identifying the amounts which are to be designated as “Allocated”, “Obligated” and/or “Future Funding”.
 - b. Mathematically add all amounts designated as “Allocated”, “Obligated” and/or “Future Funding” and add the total to the PO amount and compare the results to the total on the CO Analysis for agreement.

Results:

11. For the projects selected in Contracts Procedure 10, we inspected the CO Analysis and identified the total amount of the contract. We then compared the amount identified in the CO Analysis to the PO total in the Purchase Order screen in KFS as of the date of the analysis. We identified one instance from the CO Analysis where the total contract from the Purchase Order screen exceeded the total from the Purchase Order Screen in KFS. Procedures 11.a and 11.b were performed and noted below for that instance.
 - a. For the one instance noted above, we viewed the unfunded commitment within KFS.
 - b. We mathematically added all amounts designated as “Obligated” to the total PO amount and compared the results to the total on the CO Analysis for agreement noting no exceptions.

Procedure:

12. From the CO Analysis, select all change orders greater than \$100,000 (including credit change orders) where the Purchase Order Revision within HuskyBuy was fully approved in the fiscal year under review. For projects without any change orders greater than \$100,000, select the largest value change order (including credit change orders) fully approved within HuskyBuy in the fiscal year under review.

Result:

12. From the CO Analysis, we selected all change orders greater than \$100,000 where the Purchase Order Revision within HuskyBuy was fully approved in the fiscal year under review. For projects without any change orders greater than \$100,000, we selected the highest dollar value change order that was fully approved within HuskyBuy for the fiscal year ended June 30, 2023 resulting in 42 change orders. No exceptions noted. See Appendix B for listing of change orders selected.

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Procedure:

13. For change orders selected in Procedure 12, obtain the EWA and executed change order documents from KFS, HuskyBuy and/or Unifier.

Result:

13. For change orders selected in Procedure 12, we obtained the EWA and executed change order documents from KFS, HuskyBuy and/or Unifier without exception.

Procedure:

14. Inspect the executed change order to identify the Vendor, Project Name, Project ID and Amount and compare the attributes to the EWA for agreement within \$5.00. In limited instances, projects may have sub-projects and the Project Name and/or Project ID of the sub-project may differ from the EWA and CO Analysis; these are not exceptions.

Result:

14. We inspected the executed change orders to identify the Vendor, Project Name, Project ID and Amount and compared the attributes to the EWA for agreement noting no exceptions in excess of \$5.00.

For Procedures 15 through 19, if the selected change order is comprised of Unifier bundled Potential Change Order (PCO) and/or Construction Change Directive (CCD) transactions, obtain at least 75% coverage of the total change order value and include all individual PCO and/or CCD transactions greater than \$50,000; otherwise obtain 100% coverage of the total change order value.

Procedure:

15. Inspect the executed change order documentation to identify the prime contractor markups used for insurance, bonds, and overhead and profit, if applicable, and compare the percentages to the executed contract for agreement.

Result:

15. We inspected the executed change order documentation and identified the prime contractor markups used for insurance, bonds, and overhead and profit (if applicable), and compared the percentages to the executed contract for agreement. One exception was identified, totaling \$675, whereby the construction management fee was calculated at a higher amount because it did not take into account an allowance offset. Subsequent to year end, the construction manager processed a credit for this exception via inclusion in a change order. No other exceptions identified.

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Procedure:

16. Inspect the executed change order documentation to identify the subcontractor markups used for insurance, bonds, and overhead and profit, if applicable, and compare the percentages to the executed contract for agreement.

Result:

16. We inspected the executed change order documentation to identify the subcontractor markups for insurance, bonds, and overhead and profit (if applicable) and compared the percentages to the executed contract for agreement. Two exceptions were identified. One exception occurred due to two numbers being transposed resulting in a difference of \$92. The second exception was due to an incorrect percentage markup being utilized totaling \$31. The University has communicated both exceptions to the applicable contractors for credit. No other exceptions identified.

Procedure:

17. Inspect the executed change order documentation to identify the labor rates utilized within the change order and compare to the approved rates.

Result:

17. We inspected the executed change order documentation and identified the labor rates utilized within the change order and compared to the approved rates without exception.

Procedure:

18. Inspect the EWA for authorizations and compare them to the list of approved authorizers or their authorized designees provided by UConn and determine authorizations agree based on approval dollar thresholds.

Result:

18. We inspected the EWA for authorizations and compared them to the list of approved authorizers or their authorized designees provided by UConn and determined authorizations agreed based on approval dollar thresholds without exception.

Procedure:

19. Mathematically check the amount of the change orders.

Result:

19. We mathematically checked the amount of the change orders for accuracy and without exception.

Appendix A

University of Connecticut - FY23 UConn 2000 AUP: Expenditure and Initial Contract Testing Summary

UConn 2000 Construction Projects (Storrs and Regional Campuses) With Over \$500K In Expenditures				
Project Number	Project Name	UConn 2000 Expenditures in Defined Population	UConn 2000 Expenditures Tested	Construction Contract Testing
901803	Academic & Research Facilities - Gant Building Renovations - STEM	\$ 3,100,034	\$ 2,308,438	Tested in Prior Year
901802	Academic & Research Facilities - STEM Research Center Science 1	38,719,023	35,009,437	Tested in Prior Year
300247	B4 Steam Vault Replacement	6,193,388	2,325,349	Tested in FY23
300151	Boiler Plant Equipment Replacement and Utility Tunnel Connection	7,526,580	7,002,704	Tested in Prior Year
300235	Gilbert Road Site Preparation	1,327,701	950,612	Tested in FY23
300173	I-Lot Improvements	3,542,023	3,360,792	Tested in Prior Year
300174	Mirror Lake Improvements	1,222,552	515,943	N/A - In Design Phase
300050	Northwest Quad - Science 1 - Site Improvements & Tunnel Phase II	9,444,696	7,890,180	Tested in Prior Year
300025	Northwest Science Quad Supplemental Utility Plant	5,283,401	4,129,376	Tested in Prior Year
201703	Public Safety Building Improvements	1,987,639	1,451,565	Tested in Prior Year
300234	Res Life Facilities - Mansfield Apartments Redevelopment	5,452,591	4,775,712	Tested in FY23*
300200	Res Life Facilities - South Campus Residence Halls Improvements	48,760,420	47,641,986	Tested in FY23
300241	South Campus Infrastructure	3,607,344	3,200,123	Tested in FY23
201523	UConn 2000 Code Remed - Stamford Downtown Relocation	6,439,122	5,615,753	Tested in Prior Year
		\$ 142,606,514	\$ 126,177,970	

* Res Life Facilities - Mansfield Apartments Redevelopment has a current fiscal year construction contract for demolition of the existing structures only. Future construction contracts for replacement structures will be tested in the fiscal year they are executed.

UConn 2000 Capital Equipment (Storrs and Regional Campuses) and UConn Health Deferred Maintenance With Over \$500K In Expenditures			
Project Name	UConn 2000 Expenditures in Defined Population	UConn 2000 Expenditures Tested	Note: Equipment Not Subject to AUP Contract Testing
HPC Storrs Capital Equipment	\$ 792,572	\$ 792,572	
ITS Capital Equipment	1,923,328	1,165,011	
Material Science Capital Equipment	500,000	320,553	
UCH Deferred Maintenance	782,052	782,052	
Wired Access Layer (ITS) - Phase 3	3,433,288	2,224,631	
Wired Access Layer (ITS) - Phase 4	982,047	767,973	
	\$ 8,413,287	\$ 6,052,792	

Appendix A

University of Connecticut - FY23 UConn 2000 AUP: Expenditure and Initial Contract Testing Summary

Summary of FY23 UConn 2000 AUP Testing	
Total UConn 2000 FY23 Expenditures:	\$ 156,721,873
UConn 2000 Expenditures in Defined Population:	\$ 151,019,801
UConn 2000 Expenditures Excluded from AUP Defined Population**:	\$ 5,702,072
Expenditures Tested - UConn 2000:	\$ 132,230,762
Expenditures Tested - All Fund Sources:	\$ 135,314,347
Percent of UConn 2000 Expenditures Tested of the Total UConn 2000 FY23 Expenditures:	84%
Percent of UConn 2000 Expenditures Tested of the UConn 2000 AUP Defined Population:	88%
Number of Expenditure Transactions Tested - UConn 2000 Funded:	182
Number of Expenditure Transactions Tested - All Fund Sources:	189
Number of UConn 2000 Initial Contracts Tested:	5
Number of Change Orders Tested:	42
Value of Change Orders Tested:	\$ 10,379,838
Total FY23 Change Orders Executed in Defined Population:	\$ 11,339,882
Percent of Change Orders Tested of the Total Change Orders Executed:	92%

** Value represents aggregated costs on projects with less than \$500,000 of current fiscal year expenditures. Population for AUP expenditure testing is defined in Expenditure Testing Procedures 1-3.

Appendix B

University of Connecticut - FY23 UConn 2000 AUP: Change Order Testing Summary

UConn 2000 Construction Projects (Storrs and Regional Campuses): FY23 Change Orders Tested In Accordance With Contract Testing Procedure 12				
Project Name	Contractor Name	Original Contract Value	Change Order Number	Change Order Value
UConn 2000 Code Remed - Stamford Downtown Relocation	Daniel Oconnells Sons, Inc. (Phase 2)	\$ 13,486,794	14	\$ 492,149
UConn 2000 Code Remed - Stamford Downtown Relocation	Daniel Oconnells Sons, Inc. (Phase 2)	13,486,794	15	169,935
Public Safety Building Improvements	Sarazin General Contractors, Inc.	5,546,000	18	61,646
Northwest Science Quad Supplemental Utility Plant	Bond Brothers, Inc.	51,377,284	15	135,136
Northwest Quad - Science 1 - Site Improvements & Tunnel Phase II	Dimeo Construction Company	35,124,612	20	125,195
Northwest Quad - Science 1 - Site Improvements & Tunnel Phase II	Dimeo Construction Company	35,124,612	25	150,723
Northwest Quad - Science 1 - Site Improvements & Tunnel Phase II	Dimeo Construction Company	35,124,612	33	192,014
Northwest Quad - Science 1 - Site Improvements & Tunnel Phase II	Dimeo Construction Company	35,124,612	38	379,973
Boiler Plant Equipment Replacement and Utility Tunnel Connection	Bond Brothers, Inc.	29,873,543	12	115,897
Boiler Plant Equipment Replacement and Utility Tunnel Connection	Bond Brothers, Inc.	29,873,543	15	151,433
Boiler Plant Equipment Replacement and Utility Tunnel Connection	Bond Brothers, Inc.	29,873,543	17	101,385
Boiler Plant Equipment Replacement and Utility Tunnel Connection	Bond Brothers, Inc.	29,873,543	18	198,892
Boiler Plant Equipment Replacement and Utility Tunnel Connection	Bond Brothers, Inc.	29,873,543	19	104,972
I-Lot Improvements	Turner Construction Company	5,654,406	10	288,397
I-Lot Improvements	Turner Construction Company	5,654,406	14	220,479
Res Life Facilities - South Campus Residence Halls Improvements	KBE Building Corporation	171,392,198	2	1,785,956
Res Life Facilities - South Campus Residence Halls Improvements	KBE Building Corporation	171,392,198	3	324,000
Res Life Facilities - South Campus Residence Halls Improvements	KBE Building Corporation	171,392,198	4	105,089
Res Life Facilities - South Campus Residence Halls Improvements	KBE Building Corporation	171,392,198	5	358,485
Res Life Facilities - Mansfield Apartments Redevelopment	Neuber Environmental Service Inc.	2,248,000	1	62,294
Gilbert Road Site Preparation	Sarazin General Contractors, Inc.	6,091,000	1	(3,962,997)
South Campus Infrastructure	O&G Industries	396,187	1	360,814
B4 Steam Vault Replacement	The Whiting-Turner Contracting Co.	3,631,761	1	1,845,639
B4 Steam Vault Replacement	The Whiting-Turner Contracting Co.	3,631,761	3	151,961
B4 Steam Vault Replacement	The Whiting-Turner Contracting Co.	3,631,761	4	122,968
Academic & Research Facilities - STEM Research Center Science 1	Dimeo Construction Company	134,475,210	19	259,531
Academic & Research Facilities - STEM Research Center Science 1	Dimeo Construction Company	134,475,210	22	103,490
Academic & Research Facilities - STEM Research Center Science 1	Dimeo Construction Company	134,475,210	24	287,487
Academic & Research Facilities - STEM Research Center Science 1	Dimeo Construction Company	134,475,210	26	453,763
Academic & Research Facilities - STEM Research Center Science 1	Dimeo Construction Company	134,475,210	27	240,192
Academic & Research Facilities - STEM Research Center Science 1	Dimeo Construction Company	134,475,210	28	388,983
Academic & Research Facilities - STEM Research Center Science 1	Dimeo Construction Company	134,475,210	30	441,716
Academic & Research Facilities - STEM Research Center Science 1	Dimeo Construction Company	134,475,210	31	108,827
Academic & Research Facilities - STEM Research Center Science 1	Dimeo Construction Company	134,475,210	32	1,291,827
Academic & Research Facilities - STEM Research Center Science 1	Dimeo Construction Company	134,475,210	34	230,556
Academic & Research Facilities - STEM Research Center Science 1	Dimeo Construction Company	134,475,210	35	316,395
Academic & Research Facilities - STEM Research Center Science 1	Dimeo Construction Company	134,475,210	36	279,908
Academic & Research Facilities - STEM Research Center Science 1	Dimeo Construction Company	134,475,210	37	378,310
Academic & Research Facilities - STEM Research Center Science 1	Dimeo Construction Company	134,475,210	39	597,661
Academic & Research Facilities - STEM Research Center Science 1	Dimeo Construction Company	134,475,210	40	693,040
Academic & Research Facilities - Gant Building Renovations - STEM	The Whiting-Turner Contracting Co. (Phase 1)	54,232,023	90	70,081
Academic & Research Facilities - Gant Building Renovations - STEM	The Whiting-Turner Contracting Co. (Phase 2)	51,138,753	45	195,636

Value of Change Orders Tested: \$ 10,379,838
Number of Change Orders Tested: 42