

# SANTA CLARA VALLEY WATER DISTRICT

## Audit Scoping Document

### 2024 Audit Plan Item

Performance Audit of Valley Water's Centralized and De-Centralized Contracting Processes

### Audit Objectives

To Determine the efficiency, effectiveness, and timeliness of contracting procedures.

### Audit Scope

Valley Water's contracting processes, procedures, and activities January 1, 2022, and December 31, 2024, particularly as they relate to professional services and construction contracts used in the process of delivering capital projects.

### Audit Approach

- Review Valley Water's contracting policies, procedures, and processes.
- Obtain and review a listing of professional services and construction contracts.
- Select a sample of contracts to evaluate the processes employed to develop solicitation documents, advertise the opportunity, award the contract, develop the contract, and execute the contract.
- Determine consistency with Valley Water's policies, procedures, best practices, and other relevant guidance.
- Assess timeliness of contracting and procurement practices, including the identification of potential bottlenecks.
- Evaluate the appropriateness of the procurement vehicles used for different types of procurements, including the purchases of goods and supplies, professional services, construction contractors, operations and maintenance contractors, and other types of procurements.
- Conduct benchmark research, including the extent to which Valley Water's procurement practices compare with other public sector agencies.

### Proposed Schedule

This audit is proposed to commence in February 2025 with an estimated completion date of November 2025.

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