



**GREGORY C. HARRELL**

CLERK OF COURT AND COMPTROLLER – MARION COUNTY, FLORIDA

## **Initial Construction Audit of Freedom Library Remodel and Addition**

**Report No. 2026-01**

February 11, 2026

***Issued To:***

The Honorable Board of County Commissioners  
Mounir Bouyounes, County Administrator

**Presented by**

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## *Initial Construction Audit of Freedom Library Remodel and Addition*

### REPORT ABBREVIATIONS AND TERMS

Terminology	Abbreviation
Agreement between Owners and Construction Manager at Risk	Agreement
American Institute of Architects	AIA
Application for Payment	AFP
Board of County Commissioners	County
Charles Perry Partners, Inc.	CPPI
Facilities Management Department	Facilities
Freedom Library Remodel & Addition Project	Project
Guaranteed Maximum Price	GMP
Internal Audit	IA
Overhead and Fee	OH and Fee
Rispoli & Associates Architecture, Inc.	Architect
Schedule of Values	SOV
Talson Solutions, LLC	Talson



*Figure 1. Illustration of Freedom Public Library upon completion of the construction.*

## EXECUTIVE SUMMARY

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Pursuant to the Capital Improvement Program Governance Review and Risk Assessment conducted by Talson Solutions, LLC (Talsen), an independent construction auditing and advisory firm, Internal Audit (IA), with the guidance and support of Talsen, completed an initial construction audit of the Freedom Library Remodel & Addition Project (Project) managed by Facilities Management Department (Facilities).

Charles Perry Partners, Inc. (CPPI) was competitively selected to serve as the Construction Manager at Risk for the Project. The Board of County Commissioners (County) executed *Agreement between Owners and Construction Manager at Risk* (Agreement) on April 16, 2024. Rispoli & Associates Architecture, Inc. (Architect) provided architectural service for the Project.

The construction portion of the Project consists of two phases:

- **Phase 1** involves the construction of a 24,000 square foot addition, with an expected substantial completion date of November 20, 2025.
- **Phase 2** encompasses the remodeling of the existing 8,100 square foot building, expected to be substantially completed by March 10, 2026.

The initial Guaranteed Maximum Price (GMP) for the project was \$8,304,324. The audit focused on cost events up to CPPI 's Application for Payment (AFP) No. 7, which covered the period ending May 31, 2025. As of AFP No. 7, the GMP had increased to \$8,352,351 due to two (2) approved change orders, and CPPI had billed 35% of the GMP value.

We concluded that CPPI was generally compliant with the Agreement and that CPPI and Facilities demonstrated effective communication, which has resulted in no schedule or budgetary risks nor any indication of disputes or claims. The audit confirmed that Marion County procurement processes were properly followed.

However, the audit identified certain areas for improvement relating to administration of the Project and process enhancement opportunities:

- Certain provisions of the Agreement were not fully adhered to:
  - A verbal agreement between Facilities and CPPI was noted regarding the calculation and billing of CPPI Staffing Costs, which is contrary to the written Agreement.
  - Architect's signatures, which validate quality of work, were missing in the AFPs and change orders tested.
- Some components of the Agreement were ambiguous and lacked clarity.

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- Certain charges in change orders lacked supporting documents.
- Changes to the Schedule of Value (SOV) in the AFP were not easily identifiable because CPPI adjusted the original SOV and did not separately list the changes.

As this is an ongoing project, we strongly recommend a reconciliation of projected costs against actual costs, as well as a reconciliation of CPPI's Overhead and Fee (OH and Fee) calculations, prior to the final payment to CPPI. Final project closeout is expected to occur in April 2026.

The two (2) tables below summarize the areas reviewed in this audit, and the identified opportunities for improvement.

Contract Administration	Opportunity 1 Opportunity 2
Change Management	Opportunity 3
Project Administration	Opportunity 4 Opportunity 5
Cost Management	No Exception
Procurement	No Exception
Claims & Disputes	No Exception

#	Summary	Management Response (Implementation Status)
1	Adherence to the Agreement reduces potential risks related to quality assurance, legal, and financial aspects.	Agreed with Reservations (Implementation in Progress)
2	Clear and detailed language in the Agreement improves oversight, mitigates financial risk, and may result in cost savings.	Partially Agreed (Implementation in Progress)
3	Documenting pre-determined rates in agreements reduces risk of incorrect or unsupported cost allocation and allows more effective monitoring of costs.	Partially Agreed (Implementation in Progress)
4	Identification of changes to the SOV in a separate column increases transparency of financial information and makes tracking easy.	Partially Agreed (Implementation in Progress)
5	Ensuring that each subcontractor submits Release of Liens reduces risks of financial liability and possible disputes.	Partially Agreed (Implementation in Progress)

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Please note that this audit does not guarantee that all areas for improvement were found. This audit was performed using risk-based testing; therefore, areas of non-compliance or other irregularities could exist because not all records and actions related to the Project were reviewed.

IA and Talson would like to express our appreciation to Facilities, as well as the representatives from CPPI, for their cooperation throughout the audit process.



*Figure 2. Construction in progress of Phase 1 (addition of 24 000 sq. ft.)*



## **BACKGROUND**

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As part of the Capital Improvement Program, the County has initiated the remodel and addition of the Marion County Freedom Library, located at 5870 SW 95th Street.

The construction of this Project is to be executed in two phases. Phase 1, the addition, is the construction of a 24,000 square-foot annex, increasing the total library area to approximately 32,100 square feet. Phase 2, the remodel of the existing building includes modernization of offices, storage areas, and spaces for patrons in order to improve function, service delivery, and meet future community needs. These phases will also include valuable improvements, such as the installation of irrigation systems, and upgrades to the current electrical, plumbing, HVAC, security, and information technology systems.

On April 16, 2024, the County entered into an Agreement with CPPI for construction services with a GMP of \$8,304,324. Notice to Proceed was issued on November 6, 2024, with contractual substantial completion set to occur within 425 calendar days, excluding Sundays. As of July 2025, Phase 1 substantial completion is estimated to be November 20, 2025, and Phase 2 substantial completion is estimated to be March 10, 2026.

The County has approved three (3) change orders as of August 14, 2025, two of which have increased the contract value by \$48,027, bringing the current GMP to \$8,352,351. One change order reduced the amount of the owner contingency but did not affect the GMP. As of AFP No. 7, for the period through May 31, 2025, CPPI has invoiced approximately 35% of the adjusted contract value, and the construction budget had \$6,247,815 remaining.

As of August 2025, the overall Project cost, inclusive of design and engineering, construction, and furniture, is projected to be \$10,357,950. During the interviews, Facilities and CPPI confirmed that the Project was expected to be completed within budget.

## **OBJECTIVE, SCOPE, AND APPROACH**

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The objectives of this initial construction audit were to assess the effectiveness, efficiency, and compliance of the construction management processes with the applicable internal policies, contractual requirements, and industry best practices. The audit aimed to identify control weaknesses and opportunities for process improvement within the project, focusing on risk areas that could impact project delivery, cost, and quality.

The scope of the audit included the risk-based assessment of: Contract Administration, Cost Management, Change Management, Project Administration, Procurement, and Claims & Disputes. It excluded technical assessment of design or engineering specifications, as well as evaluations of construction methods, material quality, or contractor technical performance. The audit concentrated on project management practices, contract compliance, and oversight controls, as applicable, during the construction process.

We conducted the audit in accordance with Generally Accepted Government Auditing Standards, as outlined in the *Yellow Book*, ensuring that sufficient and appropriate evidence was obtained to support our findings, conclusions, and recommendations.

A risk-based methodology was employed, focusing on areas most likely to impact project cost and successful project execution. The following audit procedures were performed:

- Evaluation of key project documents, including the original agreement, an amendment to the agreement, approved budgets, payment applications, schedules, change orders, and progress reports.
- Interviews with Facilities project management staff and representatives from CPPI to gain insight into project oversight and governance practices.
- A site visit on August 22, 2025, to observe project status and controls in practice.

Throughout the engagement, we maintained independence in accordance with applicable standards, remaining free from any conflicts of interest or influences that could impair objectivity or the ability to perform audit duties in an unbiased manner, thereby ensuring the integrity of the audit process.



## **OPPORTUNITIES FOR IMPROVEMENT**

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### ***Opportunity 1 - Adherence to the Agreement reduces potential risks related to quality assurance, legal, and financial aspects.***

We identified multiple instances where Facilities and CPPI did not fully adhere to the provisions outlined in the contract for this project. These findings highlight potential risks related to quality, legal compliance, and financial implications.

#### **1. Verbal Agreement on Staffing Costs**

Facilities and CPPI verbally agreed on a methodology that did not align with the Agreement language for calculating and billing Staffing Costs.

Section 4.04 of the Agreement states: “the actual price paid for the work by the Owner shall either be: (1) the actual Project Cost, or (2) the GMP, whichever is the lesser when work is finally complete.”

The agreed-upon methodology to invoice the County a prorated allocation of a pre-determined Staffing Cost is not in compliance with the Agreement and does not ensure the County pays the lower of the actual or the GMP.

Facilities and CPPI stated that they did not have sufficient time to amend the Agreement legally before Board approval.

#### **2. Lack of Architect Signatures**

The Architect did not sign any of the reviewed Payment Applications or change orders, as required by Sections 6.03(2) and 7.03 of the Agreement. The Architect's signature is also mandated in the Project Management Manual for Design & Construction, a departmental manual of Facilities.

The absence of the Architect's signature constitutes a breach of the Agreement and undermines the quality assurance process.

During interviews, Facilities indicated that the omission of the Architect's signature was intended to expedite the payment process in compliance with Florida's Prompt Payment laws.

Lack of signatures by the Architect increases risks related to quality, legal, and financial aspects, as the Architect's approval confirms that work meets design and quality standards.

#### **3. Non-Compliance with Reporting Requirements**

The Agreement Section 4.02(1) requires CPPI to provide following specific narrative reports:

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- Monthly executive summary
- Monthly cost narrative
- Monthly scheduling narrative
- Monthly accounting narrative
- Monthly construction progress report
- Daily construction diary

However, during interviews, Facilities indicated that they did not enforce this requirement and accepted alternative reporting formats from CPPI, such as spreadsheets, meeting minutes, and verbal updates.

Adhering to the reporting requirements outlined in the Agreement is essential for compliance and transparency.

Facilities stated that the provision was based on an outdated template and did not reflect current practices acceptable to Facilities.

Not requiring the reporting outlined in the Agreement creates an issue of non-compliance, resulting in potential legal risks for the County as well as CPPI.

We **recommend** that:

- Facilities adhere to the provisions of any and all Agreements, and formalize any verbal agreements in writing (via a contract addendum), to mitigate potential risk exposure and ensure transparency and adherence to contractual obligations.
- Key stakeholders of the County's Capital Improvement Program, such as Facilities and Procurement, consider consulting with legal counsel and construction management experts on potential revisions to construction contract templates.

**Management Response:** We agree with reservations.

### **Formalization of Pre-GMP Staffing Structures:**

For future CM@Risk projects, when a flat-rate staffing or labor structure is utilized during pre-GMP negotiations, clarifying language will be incorporated into the Agreement through written amendment to ensure alignment with audit expectations while preserving the County's audit rights.

### **Project Kickoff Standardization:**

Facilities will formalize a standardized project kickoff checklist and agenda to clearly document signature requirements, reporting expectations, communication protocols, and architect certification responsibilities across all applicable projects.

**Opportunity 1.1** – We agree that when pre-GMP negotiations result in a flat-rate labor cost applied over the duration of the accepted project schedule, it is appropriate to add clarifying language to Section 4.04 of the Agreement Between Owner and Construction Manager at Risk. This revision will formally document the use of a flat-rate labor structure while maintaining the County’s right to audit all underlying cost details.

**Opportunity 1.2** - Agreed. Facilities will update the project kickoff checklist to clearly outline all signature requirements. While Marion County must process payments in accordance with applicable State and Federal laws, we will establish expectations during the project kickoff meeting to ensure the Architect remains accountable throughout the pay request process. This approach will help ensure compliance with legal requirements while also incorporating the best management practices identified in this observation.

**Opportunity 1.3** - The itemized paper and bound reporting requirements outlined in this agreement have become obsolete. While the information described in Section 4.02(1) remains valuable, delivery methods have evolved. Facilities Management and contractors now use various digital platforms. We recommend revising this section of the contract to specify that the preferred reporting format and delivery method will be established during the project kickoff meeting and documented in the project kickoff checklist.

**Procurement and Legal regularly review all contract templates.**

**Implementation Status:** Implementation in Progress.

**Implementation Target Date:** February 2026

## **OPPORTUNITIES FOR IMPROVEMENT**

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***Opportunity 2 - Clear and detailed language in the Agreement improves oversight, mitigates financial risk, and may result in cost savings.***

We identified two key issues in the Agreement with CPPI:

1. Agreement lacks sufficient clarity and detail in critical sections, including:
  - Limited specificity on the disposition of buyout or shared savings (Section 4.04(1)).
  - No defined requirements for Construction Manager to report on disposition of buyout or shared savings to the County.
  - Insufficient specificity on submission of Release of Lien Waivers (Section 6.03(3)).
  - Insufficient specificity on allowable OH and Fee on change orders.
2. Agreement does not require support to validate Staffing Costs for GMP buildup and does not include clear language on how Staffing Costs should be billed throughout the Project. This allows for the opportunity for potential overcharges and creation of verbal agreements that may not align with industry best practices or the best intent of the County.

Contract management practices and internal controls over capital projects require that contract terms be sufficiently detailed, avoid ambiguity, and align with intended project oversight, reporting, and billing standards. Specifically:

- Government construction agreements should include clear guidance on cost allocations, required documentation, and project savings reporting.
- Industry standards, including those recommended by the Construction Management Association of America, emphasize the need for transparency and consistency in construction contracting terms.

During interviews, Facilities stated that the County's standard construction agreement template has not been recently reviewed or updated to reflect evolving project management needs and internal control practices. They noted that the standard agreement language has not kept pace with practical oversight and reporting expectations of current capital project delivery models within Facilities.

Ambiguity in agreement language may result in inconsistent project execution and administration, which could increase the County's exposure to financial risk, disputes, or overpayments due to unclear billing practices and insufficient contractual controls.

We **recommend** that:

- Facilities conduct a comprehensive review of the standard construction agreement template and consider updating the language to ensure alignment with industry's best practices and internal control standards. Clarifying the contract language reduces the County's financial exposure and limits risk by allowing better oversight over contract administration.
- Key stakeholders of the County's Capital Improvement Program, such as Facilities and Procurement, consider consulting with legal counsel and construction management experts in any potential revisions to construction contract templates.

**Management Response:** We partially agree.

**Review Contract Templates:**

The County acknowledges the recommendation and agrees that periodic review of contract templates is important to ensure they remain aligned with industry standards and operational needs. Procurement regularly evaluates contract language in collaboration with the County Attorney's Office and will continue this practice to include Facilities when applicable and to identify opportunities for refinement and clarification where appropriate.

**Capital Improvement:**

Key stakeholders involved in the County's Capital Improvement Program, including Facilities and Procurement, routinely collaborate with the County Attorney's Office when evaluating contract language. The County acknowledges the recommendation and will continue to consult with legal counsel and construction management experts when appropriate, to assess potential updates to construction contract templates as part of its ongoing efforts to maintain clarity, consistency, and alignment with industry best practices.

**Opportunity 2.1** Buyout savings and shared savings are already clearly defined in Section 4.04 of the Agreement; therefore, no contract change is needed, and Facilities will simply request monthly buyout savings updates for added transparency. Regarding Release of Lien waivers, the Agreement's use of the word "may" is intentional, as the County cannot be subject to a lien and is fully protected by the Payment Bond. For this reason, the current language will remain in place, and Facilities will continue requesting lien releases on a case-by-case basis.

**Opportunity 2.2** Staffing cost methodology is appropriately determined during GMP negotiations and can vary by project; thus, no revision to the base Agreement is necessary, and all staffing details will continue to be documented in each GMP Amendment. Finally, Overhead and Fee provisions are sufficiently addressed in the Agreement and reinforced within each GMP Amendment, so the County will continue to rely on that structure and perform the required reconciliation at project closeout as recommended by the audit.

**Implementation Status:** Implementation in Progress.

**Implementation Target Date:** February 2026

## **OPPORTUNITIES FOR IMPROVEMENT**

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***Opportunity 3 – Documenting pre-determined rates in agreements reduces risk of incorrect or unsupported cost allocation and allows more effective monitoring of costs.***

We found that certain charges included in change orders were not supported in the respective contractors' agreements.

- CPPI's Agreement or First Amendment to the Agreement did not include a percentage or rate of mark-ups for Payment & Performance Bonds.
- Midstate Caulking's contract with CPPI did not include the subcontractor's hourly wage rates or equipment rates.

Best practice in public sector construction management is that all labor, material, and overhead costs should be supported with appropriate rate documentation.

The absence of documented pre-approved rates limits the ability to verify accuracy and appropriateness, reduces transparency, and increases risk of incorrect or unsupported cost allocations, potentially leading to financial discrepancies or disputes.

We **recommend** that:

- Facilities ensure the percentage or rate of Payment & Performance Bonds are incorporated in future agreements to justify applied bond rates or percentages.
- Facilities implement a formal agreement review process to verify that all cost components within subcontractor contracts for change order work be reviewed including statutory taxes, bonds, insurances, and miscellaneous mark-ups (small tools, consumables, etc.), and other fees are properly documented before finalizing agreements or amendments.

**Management Response:** We partially agree.

**Payment and Performance Bonds:**

Facilities agrees that clear documentation of Payment and Performance Bond percentages or rates is important for transparency and effective cost monitoring. The County notes that these bond costs are already incorporated into subcontract agreements and GMP Amendments as part of the CM@Risk procurement and negotiation process.

However, in alignment with the audit's recommendation, Facilities will continue to reinforce and verify that bond rates and related cost components are clearly identified in future GMP submissions and change order documentation. This includes reviewing



whether additional guidance or reminders should be incorporated into internal checklists or the project kickoff process to ensure consistency across all CM@Risk projects.

**Sub-Contractor Costs:**

Facilities will also continue to review subcontractor cost components, including statutory taxes, insurance, bonds, and miscellaneous markups, during the change order approval process to confirm that all pricing is properly supported, regardless of whether the methodology is rate-based or lump sum.

**Implementation Status:** Implementation in Progress.

**Implementation Target Date:** Immediately

## **OPPORTUNITIES FOR IMPROVEMENT**

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### ***Opportunity 4 – Identification of changes to the SOV in a separate column increases transparency of financial information and makes tracking easy.***

We observed that changes made to the SOV are not recorded in a separate column or otherwise documented in a manner that clearly distinguishes original amounts from subsequent modifications. Instead, the original amounts are directly adjusted, which makes it difficult to track changes and verify the corresponding approvals.

According to the American Institute of Architects (AIA) guidance and industry best practices, modifications to the SOV should be documented through formal change orders and tracked in a separate column to maintain an accurate and auditable record. To further enhance transparency, an additional column to track internal transfers or line-item costs and movement of any funds within the GMP is suggested.

There is a lack of standardized procedures and effective enforcement to ensure that changes to the SOV are properly documented in a way that distinguishes original amounts from subsequent modifications.

Not clearly documenting changes to the SOV reduces the transparency of payment applications. This results in difficulties tracking project progress accurately, verifying the legitimacy of payment requests, and may increase the risk of errors, disputes, or delays in the approval process.

We **recommend** that:

- Facilities confirm that CPPI ensures all changes to the SOV are clearly tracked in separate columns to enhance transparency and confirm accuracy.
- Facilities provide comprehensive training to staff and contractors on payment documentation requirements, reinforcing compliance through systematic review and monitoring procedures.
- Facilities adopt and implement a standardized reporting format that distinctly separates original SOV amounts from approved changes (a separate column should be used to reflect formally approved changes) and include this as a template within the Project Management Manual for Design and Construction.

**Management Response:** We partially agree.

**Tracking SOV:**

The County acknowledges the audit's recommendation regarding enhanced transparency in Schedule of Values (SOV) tracking. While the current practice retains all historical SOV versions within the project file database, Facilities will evaluate the feasibility of incorporating an SOV format that includes a dedicated change-tracking column or similar mechanism to clearly reflect approved adjustments over the course of the project.

**Training:**

The County agrees that continued training is essential to maintaining consistency and accuracy in payment documentation. Facilities will continue to provide training to staff and contractors on payment application requirements, including proper documentation, SOV management, and change order support. These training efforts will be reinforced through ongoing mentoring, periodic refresher sessions, and systematic review procedures to ensure compliance with established expectations and to promote continuous improvement across all capital projects.

**SOV Changes:**

The County acknowledges the audit's recommendation to adopt a standardized reporting format that distinctly separates original SOV amounts from approved changes. While the current documentation practices maintain complete historical versions of the SOV, Facilities will evaluate the feasibility of incorporating a standardized template or reporting format that more clearly delineates original line items from subsequent approved adjustments.

**Implementation Status:** Implementation in Progress.

**Implementation Target Date:** March 2026

## **OPPORTUNITIES FOR IMPROVEMENT**

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### ***Opportunity 5 – Ensuring that each subcontractor submits Release of Liens reduces risks of financial liability and possible disputes.***

We found that some subcontractors did not submit Partial Releases of Lien with their payment applications. Details are as follows:

- **Payment Application #6:**
  - 5 out of 6 subcontractors (83%) did not include a Partial Release of Lien.
- **Payment Application #7:**
  - 5 out of 9 subcontractors (56%) did not include a Partial Release of Lien.

According to CPPI's Service Provider Agreement, Article 2: The Work, Scope of Work, General Scope Requirements, item 2 states: "Subcontractor shall provide the following documentation with each submission of a monthly pay application by no later than the 15th of each month: (1) Pay application on AIA G702/G703 with approved SOV; (2) Partial/Final release of lien."

There is a lack of effective procedures and enforcement to ensure the proper collection and verification of Release of Liens.

The lack of proper collection and verification of all required documentation may increase legal and financial risks to the County, including potential delays in payments or disputes that could affect the project's timeline and financial position.

We **recommend** that:

- Facilities and CPPI consider enhancing its monitoring and verification procedures to ensure that subcontractors consistently submit all required documentation, including Partial or Final release of lien forms, in accordance with the Service Provider Agreement.
- Facilities align contractual language with industry best practices by specifying procedures and documents to be collected.

*(Update: After completion of our fieldwork, CPPI submitted nine (9) out of 10 missing Release of Liens upon our request)*

**Management Response:** We partially agree.

**Release of Liens:**

The County acknowledges that the Construction Manager is required to provide final releases of lien at project closeout. If an active dispute exists between the Construction Manager and a subcontractor, an exception may be necessary. In such cases, the County will consult with the County Attorney's Office to determine the appropriate course of action, which may include evaluating payment bond coverage, adjusting retainage, or other remedies as warranted.

The County may, at its discretion, request partial releases of lien during the project, consistent with the existing Agreement language and the County's established practices. This maintains the flexibility required for real-world project conditions while reaffirming that the County's protections remain firmly intact through statutory mechanisms and closeout controls.

**Documenting:**

The County acknowledges the audit's recommendation and will work with Procurement and the County Attorney to pursue updates to the contract language in future Agreement revisions to better reflect current reporting formats and practices. Any updates will be intended to align contractual requirements with the documentation and reporting tools commonly used in modern construction management, while preserving the flexibility needed to address project-specific circumstances.

**Implementation Status:** Implementation in Progress.

**Implementation Target Date:** March 2026

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### APPENDIX A – AFP TEST RESULTS

Ref.	Criteria Description
<b>A</b>	All required signatures are applied (Contractor, Architect, Notary). Subcontractor: AFP Contractor and Notary.
<b>B</b>	Approved change orders are accurately reflected in G702.
<b>C</b>	Contractor's G703 ties to G702 (revised contract values, completed this period, total completed and stored to date, and retainage).
<b>D</b>	Subcontractor "Completed This Period" matches the General Contractor's G703 SOV.
<b>E</b>	Retainage correctly applied (5% Contractor, 10% Subcontractor, 0% Vendor).
<b>F</b>	Contractor partial lien waivers are included, accurate, signed by the contractor, and notarized.
<b>G</b>	Provided insurance certification and visual evidence of stored material on site when billing includes stored materials.

CPPI AFP No.	Subcontractor	Invoice Period	"Completed this Period"	A	B	C	D	E	F	G
7	Charles Perry Partners, Inc.	05/31/2025	\$ 919,868.83	No	Yes	Yes	Yes	Yes	Yes	N/A
16853-4 16853A-4	GSE Engineering & Consulting	04/30/2025	\$ 1,640.00	N/A	N/A	N/A	Yes	N/A	No	N/A
7	Wavecrest Masonry Inc.	05/31/2025	\$ 164,905.00	Yes	Yes	No	Yes	Yes	Yes	N/A
2	A-1 Industries of Georgia LLC	4/30/2025	\$ 34,979.47	Yes	No	Yes	Yes	Yes	No	N/A
2	M & M Enterprises of Moriston Inc	05/31/2025	\$ 52,800.00	No	N/A	Yes	Yes	Yes	No	N/A
2	Midstate Caulking & Construction Service	05/31/2025	\$ 152,828.00	Yes	Yes	Yes	Yes	Yes	Yes	N/A
1	Big D Roofing Services	05/31/2025	\$ 335,000.00	Yes	N/A	Yes	Yes	Yes	No	N/A
3	WH Construction, LLC	05/31/2025	\$ 45,662.00	Yes	N/A	Yes	Yes	Yes	Yes	N/A
4	Balanced Medical Services, LLC	05/31/2025	\$ 21,873.00	Yes	N/A	Yes	Yes	Yes	No	N/A
3	Ciraco Electric, Inc.	05/31/2025	\$ 51,000.00	Yes	N/A	Yes	Yes	Yes	Yes	N/A
6	Charles Perry Partners, Inc.	04/30/2025	\$ 306,773.25	No	Yes	Yes	Yes	Yes	Yes	No
16853-3 16853A-3	GSE Engineering & Consulting	03/31/2025	\$ 6,425.00	N/A	N/A	N/A	Yes	N/A	No	N/A
4	Met-Con, Inc.	04/30/2025	\$ 6,410.00	Yes	N/A	Yes	Yes	Yes	No	N/A
1	M & M Enterprises of Moriston Inc	04/30/2025	\$ 79,000.00	Yes	N/A	Yes	Yes	Yes	No	No
2	A-1 Industries of Georgia LLC	04/30/2025	\$ 34,979.47	Yes	No	Yes	Yes	Yes	No	N/A
1	W.W. Gay Fire & Integrated Systems, Inc.	04/30/2025	\$ 32,101.00	Yes	N/A	Yes	Yes	Yes	Yes	N/A
3	Balanced Medical Services, LLC	04/30/2025	\$ 875.00	Yes	N/A	Yes	Yes	Yes	No	N/A
<b>Invoices Tested</b>				15	6	15	17	15	17	2
<b>Exceptions Found</b>				3	2	1	0	0	10	2

## **APPENDIX B – DOCUMENTS REVIEWED & INTERVIEWS CONDUCTED**

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### ***Documents from Facilities:***

- Agreement Between Owner and Construction Manager at Risk
- CPPI Application for Payment No. 6 with supporting documents
- CPPI Application for Payment No. 7 with supporting documents
- First Amendment to the Agreement
- Change order No. 1 with supporting documents
- Change order No. 2 with supporting documents
- Change order No. 3 with supporting documents
- Change Order Log and Contingency Log
- Project Status Reports November 22, 2024 – June 13, 2025
- Project General Ledger

### ***Documents from CPPI:***

- Owner– Architect – Contractor Meeting Minutes – January to June 2025
- Project Schedule dated June 4, 2025
- Job Cost Detail Report dated June 20, 2025
- Subcontractor Subledger Report dated June 18, 2025
- Awarded Contracts
  - WaveCrest Masonry
  - Balanced Mechanical & Plumbing
  - Ciraco Electric
  - MCA Site Development
- Buyout Savings Log dated June 19, 2025
- Certificates of Insurance for subcontractors
  - Ciraco Electric
  - Gale Insulation & Specialties
  - Network Cabling Services
  - Precision Glass
  - WH Construction
  - WW Gay Fire Protection
- Owner Change Order Log dated June 18, 2025
- Potential Change Order Log dated June 18, 2025
- GMP Allowance Log dated October 14, 2024
- CPPI Personnel Labor Rates
- Asset Log dated June 18, 2025
- Rental Tool/Equipment Log dated June 18, 2025
- Release of Lien for Applications for Payments No. 6 and 7
- Staffing Cost Report dated October 1, 2024



***Interviews Conducted:***

- Jared Goodspeed – Facilities Director
- Mike Bates – Facilities Assistant Director
- Jason Chesser – Facilities Project Manager
- Samantha Ritcher – Facilities Fiscal Manager
- Bryan Harrington – CPPI Vice President (virtual)
- Ramsey Grissom – CPPI Project Manager
- Shelby Hutto – CPPI Project Accountant (virtual)

**REPORT DISTRIBUTION LIST**

<b>Name</b>	<b>Position Title</b>
The Honorable Gregory C. Harrell	Clerk of Court and Comptroller
The Honorable Craig Curry	District 1 Commissioner
The Honorable Kathy Bryant	District 2 Commissioner
The Honorable Matt McClain	District 3 Commissioner
The Honorable Carl Zalak, III	District 4 Commissioner
The Honorable Michelle Stone	District 5 Commissioner
Mounir Bouyounes	County Administrator
Amanda Tart	Assistant County Administrator
Jared Goodspeed	Facilities Management Director
Susan Olsen	Procurement Director
Bryan Harrington	Vice President, Regional Manager of CPPI