

**Los Angeles Unified School District  
Office of the Inspector General**

**Incurred Cost Audit  
Sandy Pringle Associates, Inc.  
Contract No. 4400011124**

**CA 25-1447  
May 20, 2025**

**Sue Stengel  
Inspector General**





**Los Angeles Unified School District  
Office of the Inspector General**

---

**Scott M. Schmerelson, President**  
**Sherlett Hendy Newbill**  
**Dr. Rocio Rivas**  
**Nick Melvoin**  
**Karla Griego**  
**Kelly Gonez**  
**Tanya Ortiz Franklin**  
*Members of the Board*

**Alberto M. Carvalho**  
*Superintendent*

**Sue Stengel**  
*Inspector General*

May 20, 2025

Mr. Matthew Friedman  
Chief Procurement Officer  
Procurement Services Division  
Los Angeles Unified School District  
333 S. Beaudry Avenue, 28th Floor  
Los Angeles, CA 90017

RE: Audit of Sandy Pringle Associates, Inc. - Contract No. 4400011124

Dear Mr. Friedman:

This is the final report on our audit of Sandy Pringle Associates, Inc. related to Contract No. 4400011124.

Sincerely,

---

Mark H. Pearson, CPA, CFE, CIGA  
Assistant Inspector General

---

Sue Stengel, Esq., CIG  
Inspector General

c: Krisztina Tokes, Chief Facilities Executive  
Alix O'Brien, Deputy Director of Facilities, Planning and Development  
Andrea Reyes, Special Assistant to Chief Facilities Executive  
Jorge Ballardo, Deputy Chief Procurement Officer  
Cheri Thomas, Principal Analyst  
Ivory King, Procurement Policy Officer  
Dana Greer, Deputy Chief Procurement Officer  
Lissette Pacheco, Principal Administrative Analyst,

Attachment

## **TABLE OF CONTENTS**

	<b><u>Page</u></b>
Executive Summary	1
Introduction	1
Scope and Objective	2
Methodology	3
Results of Audit	4
Audit Team	4
Independent Auditor's Report	5

**Audit of Sandy Pringle Associates, Inc.  
Contract No. 440001124**

---

**EXECUTIVE SUMMARY**

The Office of Inspector General (OIG) audited Contract No. 440001124<sup>1</sup> (Contract) awarded by the Los Angeles Unified School District (District) to Sandy Pringle Associates, Inc. (Sandy Pringle) for DSA Construction Inspection Professional Services. The audit assessed whether the billed amounts were adequately supported and allowable under the Contract's terms and conditions, and whether issues identified in a prior audit<sup>2</sup>—specifically, the lack of District pre-approval for overtime and charges for work performed during District shutdown periods—had been resolved. The audit also evaluated whether invoices and timesheets submitted were reviewed and approved in compliance with the Facilities Services Division's policies and procedures, CT-005 *Standard Protocol for Validating Contract Professional Hours*.<sup>3</sup>

The purpose of the audit was to enhance contractor oversight and accountability within the District's capital improvement program.

**Conclusion**

The audit determined the following:

- The amounts billed by Sandy Pringle were adequately supported and allowable under the Contract.
- All overtime and work performed during District shutdown periods were pre-approved by the inspector's immediate supervisor, resolving prior audit concerns related to insufficient oversight in these areas.
- Facilities Service Division (FSD) management reviewed and approved Sandy Pringle's invoices and timesheets according to District policies and procedures.

**INTRODUCTION**

Sandy Pringle is a private consulting firm that provides inspection services for public and private construction projects throughout California. The firm specializes in Division of the State Architect (DSA) inspection and has served school districts, community colleges, and other public agencies. Sandy Pringle employs certified inspectors who help ensure compliance with applicable building codes and regulatory requirements during construction.

The Contract covered the period from May 1, 2023, to April 30, 2026, with a not-to-exceed (NTE) amount of \$4,000,000 and included two one-year extension options. As of June 30, 2024, cumulative expenditures under the Contract totaled \$3,775,700.

---

<sup>1</sup>DocuSign LAUSD 23900164400011124 Sandy Prinp.pdf

<sup>2</sup>Audit of Sandy Pringle Associates, Inc. (Contract No. 1890011/4400006365), Report No. CA-21-1299, issued July 13, 2021

<sup>3</sup>Microsoft Word - CT-005 Consultant Staff Work Hours Protocol - Revised1

**Audit of Sandy Pringle Associates, Inc.**  
**Contract No. 440001124**

---

Under the Contract, Sandy Pringle provided services of DSA Construction Inspectors on a staff-augmentation basis. Day-to-day oversight was provided by Facilities Services Division (FSD) personnel. Inspector hours were recorded in FSD's Consolidated Online Time-Reporting System (COLIN), and Sandy Pringle submitted monthly invoices to FSD based on these records and the contractual hourly rates. Assigned FSD supervisors were responsible for validating and approving timesheets and invoices in accordance with established District policies and procedures.

The staffing classifications of inspectors assigned to the District included the following:

<b>Classification</b>	<b>Class Description</b>
Plant or In-Plant Inspector- DSA Certified	Inspects permanent, modular, or relocation structures, including framing, electrical, plumbing, and all other components. Class 1 certification is required.
Class 1- DSA Certified	Examines new school buildings and expansions across various acres and locations, and other projects classified as 2 or 3.
Class 2 – DSA Certified	Reviews all projects except those that require Class 1 certification.
Class 3 – DSA Certified	Conducts inspections at multiple sites and may require coordination by Specialty Inspectors.

**SCOPE AND OBJECTIVES**

The objectives of our examination were to:

- Determine if the amounts billed by Sandy Pringle were adequately supported and allowable under the Contract.
- Verify whether prior issues related to billing for non-pre-approved overtime and work performed during District shutdown periods have been resolved.
- Assess whether the invoices and time sheets submitted by Sandy Pringle were reviewed and approved in accordance with the District's policies and procedures.

The audit scope covered invoices submitted for services from May 1, 2023, to June 30, 2024.

## METHODOLOGY

We performed the following audit procedures to achieve the audit objectives:

### 1. Policy and Procedure Analysis

- Reviewed FSD policies and procedures—specifically *CT-005: Standard Protocol for Validating Contract Professional Hours*--which govern the validation and approval of contract professional timesheets.

### 2. Interviews

- Interviewed Sandy Pringle personnel to gain insights into their invoice submission process.
- Interviewed personnel from FSD to gain insights into the process of supervising inspectors and validating their hours.

### 3. Invoice and Timesheet Review

- **Sample Selection:** Reviewed all 14 invoices paid during the audit scope period, totaling \$3,775,500. A judgmental sample of timesheets representing \$1,454,940 in billed hours was selected for detailed substantive testing.
- **Billed Hours Verification:** Traced billed hours to the inspectors' COLIN timesheets and verified that the billed hourly rates matched the authorized rates in the Contract.
- **Overtime, Weekend, and Holiday Billing:** Reviewed invoices to identify charges for overtime or work performed on District holidays, weekends, or during shutdown periods. For each such instance, confirmed that the work had been pre-approved in writing by the inspector's immediate supervisor.
- **Inspector Signature Dates:** Verified that the inspectors signed their timesheets after the last workday of the billing month.
- **Timesheet Approval Signature Source:** Reviewed timesheet approval signatures to ensure that the approvers were not affiliated with the inspectors' firms or their sub-consultants.
- **FSD Supervisor Approval:** Confirmed that the timesheets were approved by designated FSD supervisors.
- **Invoice Approval:** Verified that all paid invoices were approved by District employees.

**Audit of Sandy Pringle Associates, Inc.**  
**Contract No. 440001124**

---

**RESULTS OF AUDIT**

*Sandy Pringle's charges were properly supported, invoices and timesheets were reviewed and approved by FSD staff, and overtime or shutdown work was pre-approved—resolving concerns from the prior audit.*

The following are the results of our testing:

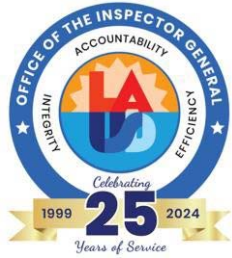
- The amounts billed were adequately supported and allowable according to the terms and conditions of the Contract.
  - Billed hours were accurately traced to entries in the COLIN timesheets.
  - Billed hourly rates matched the authorized rates in the Contract.
- All 20 billing instances for overtime work or work performed during holidays, weekends, or District shutdown periods had prior written approval from the Branch Director.
- Inspectors' timesheets were signed after the last workday of the billing month.
- All timesheets were reviewed and approved by the designated FSD supervisors who were independent of the inspectors' firm or sub-consultants.
- All invoices were reviewed and approved by authorized District employees.

Based on the procedures performed and evidence reviewed, we concluded that Sandy Pringle's billings were adequately supported and allowable, and that FSD personnel reviewed and approved timesheets and invoices in accordance with applicable District policies and procedures, including *CT-005: Standard Protocol for Validating Contract Professional Hours*. No exceptions or reportable issues were identified during the audit.

**AUDIT TEAM**

Stella Lai, Audit Manager  
Valerie Logan, Principal Auditor





**Los Angeles Unified School District  
Office of the Inspector General**

---

**Scott M. Schmerelson, President**  
**Sherlett Hendy Newbill**  
**Dr. Rocio Rivas**  
**Nick Melvoin**  
**Karla Grego**  
**Kelly Gonez**  
**Tanya Ortiz Franklin**  
*Members of the Board*

**Alberto M. Carvalho**  
*Superintendent*

**Sue Stengel**  
*Inspector General*

**Independent Auditor's Report**

We have examined the amount billed by Sandy Pringle Associates, Inc. (Sandy Pringle) under Contract Number 4400011124 (Contract) for the period from May 1, 2023, through June 30, 2024. Sandy Pringle's management is responsible for the amounts billed and compliance with the Contract. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Accordingly, it included examining, on a test basis, evidence supporting Sandy Pringle's compliance with the contract requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on Sandy Pringle's compliance with the specified requirements.

In our opinion, the amounts billed by Sandy Pringle from May 1, 2023, through June 30, 2024, were adequately supported and allowable in accordance with the terms of the Contract in all material respects.

---

**Mark Pearson, CPA, CFE, CIGA**  
Assistant Inspector General

April 17, 2025



## **Know about fraud, waste, or abuse?**

### **Tell us about it.**

Maybe you are a school District employee, a parent, or just a concerned citizen. Regardless, you can make a difference!

Maybe you know something about fraud, waste, or some other type of abuse in the school district.

The Office of the Inspector General has a hotline for you to call. You can also email or write to us.

If you wish, we will keep your identity confidential. You can remain anonymous if you prefer. And you are protected by law from reprisal by your employer.

### **Whistleblower Protection**

The Board approved the Whistleblower Protection Policy on February 12, 2002. This policy protects LAUSD employees who make allegations of improper governmental activity from retaliation or reprisal. To ensure the reporting of any activity that threatens the efficient administration of the LAUSD reports that disclose improper governmental activities shall be kept confidential.

### **General Contact Information**

Office of the Inspector General  
333 S. Beaudry Avenue, 12<sup>th</sup> Floor  
Los Angeles, CA 90017  
Phone: (213) 241-7700  
Fax: (213) 241-6826  
<https://achieve.lausd.net/oig>

**Fraud, Waste, and Abuse Hotline**  
**(866) 528-7364 or (213) 241-7778**  
[inspector.general@lausd.net](mailto:inspector.general@lausd.net)