EXHIBIT E2



ALLISON BRAGG SECRETARY

RICKY QUATTLEBAUM OIA DIRECTOR

ARKANSAS DEPARTMENT OF TRANSPORTATION (ARDOT)

PROJECT REVIEW AND EFFICIENCY STUDY





2023 ENGAGEMENT

- April 21, 2022 ARDOT submitted rules (Action Items)
- June 16, 2022 OIA and ARDOT engagement letter approved to include an assurance and consulting engagement

2024 ENGAGEMENT

- January 2024 Engagement letter approved to withdraw consulting component
- September 1, 2024 OIA issued second Project Review and Efficiency Study Report

ACA § 25-43-1004(e)(5)

2021

Established the requirement for OIA to complete an annual project review and efficiency study of ARDOT with first report due on or before October 1, 2023 2022

OIA REPORT

2023

September 1, 2023 - OIA issued initial Project Review and Efficiency Study Report

2024



Engagement

Summary of Work

 OIA reviewed documentation and performed testing to issue an opinion related to ARDOT's implementation of each of the 90 rules

Conclusion

- OIA concurs with ARDOT's reported implementation status for the 90 rules reviewed
 - OIA made three recommendations for best practice to be considered



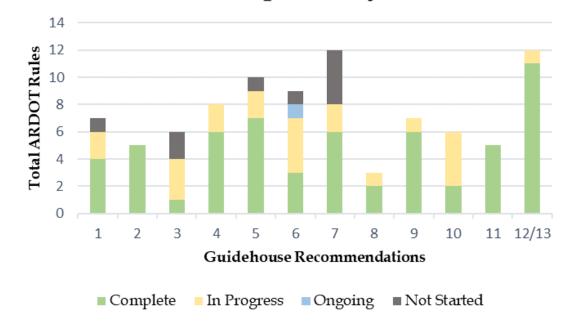


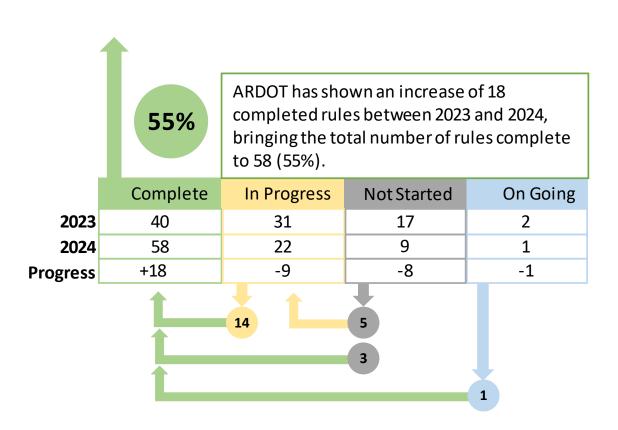
- Guidehouse Recommendation 8, Rule 1 Establish formal written procedures for the comparison of the engineer's estimate against final cost process to include how the results of the analysis are documented and communicated as well as referencing the AASHTO guidance followed.
- Guidehouse Recommendation 8, Rule 2 Establish formal written procedures for the cost savings calculations performed and how the related documentation is maintained.
- Guidehouse Recommendation 12/13, Rule 5 Formalize and document the ARDOT compensation strategy. In addition, it is recommended that ARDOT establish formal written procedures for the analysis performed by the Classification and Compensation Specialist.





Rule Status Reported by ARDOT







Request

OIA concludes that the information and reports provided by ARDOT have been materially accurate and without notable discrepancies. It is OIA's opinion that continued involvement as ARDOT implements the remaining rules is not a service that adds value; therefore, OIA requests HCRAS consider withdrawing the requirement that OIA perform an annual ARDOT engagement.



Contact Us



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