



# OFFICE OF MANAGEMENT & BUDGET

## *Office of Internal Audit and Program Integrity*

One Capitol Hill  
Providence, RI 02908-5890

Office: (401) 574-8170  
Fax: (401) 574-9255

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April 9, 2026

The Honorable Jacob Bissaillon  
Chairperson  
Senate Committee on Housing & Municipal Government  
82 Smith Street  
Providence, RI 02903

**Re: Senate Bill 2124 – An Act Relating To State Affairs And Government – Rhode Island Department Of Transportation Efficiency And Performance Audit Act**

Dear Chairperson Bissaillon:

Thank you for providing the Office of Management and Budget (OMB) the opportunity to submit this letter of concern in response to Senate Bill 2124.

The bill charges the Department of Administration (DOA) with commissioning an independent efficiency and performance audit of the Department of Transportation (DOT) to be delivered to the Governor and General Assembly by January 1, 2027.

The Office of Internal Audit and Program Integrity (OIAPI) within OMB has a track record of effectively and efficiently auditing Executive Branch agencies' programs. Given its experience and expertise, OMB is concerned that the proposed audit's deadline is unrealistic.

Should the bill be enacted by the end of the legislative session, DOA will have approximately six months to ensure the completion of the audit by the given deadline. This process involves competitively procuring a vendor with "demonstrated expertise in transportation systems, infrastructure finance, and public-sector performance benchmarking," onboarding the selected vendor, and requiring the vendor to complete a robust scope of work. Based on its experience, OIAPI anticipates that the requested audit would take approximately six to 12 months to complete, with the cost of procured services directly related to the stipulated completion timeline. This estimate does not account for the time necessary to procure the services of an external vendor, which could add two to three months to the timeline.

Additionally, OMB is concerned that the legislation does not provide resources to DOA to finance the contracted vendor required to conduct the independent audit. An audit of this scope would require a team of auditors with varied skills, including finance, transportation project management and organizational efficiency. Further, it would require the review of voluminous financial and project records to meet the comprehensive nature of the intended audit.

OIAPI remains committed to fulfilling its critical role in auditing Executive Branch agencies and strives to ensure that all audits are completed in a timely manner; however, it would be exceedingly difficult

if not impossible to complete an audit of this scope by the prescribed deadline.

If you require further clarification or have any questions, please contact me at your convenience at [Andrew.M.Manca@audits.ri.gov](mailto:Andrew.M.Manca@audits.ri.gov) or (401) 574-8170.

Sincerely,

Andrew Manca, Chief  
Office of Internal Audit and Program Integrity

cc: The Honorable Members of the Senate Committee on Housing & Municipal Government  
The Honorable Samuel D. Zurier  
Nicole McCarty, Esq., Chief Legal Counsel to the Speaker of the House  
Alex Rocha, Committee Clerk