

Make the Mark.

Rhode Island Airport Corporation, RI | October 1, 2026

Oshkosh AeroTech, LLC – Contract Compliance Internal Audit



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October 1, 2026

Brittany Morgan, Esq.
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Dear Brittany:

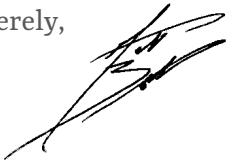
Plante Moran has completed a contract compliance audit of the Oshkosh AeroTech vendor contract at Providence T.F. Green International Airport ("PVD"). This internal audit included testing the contract's financial, operational, and reporting terms, as detailed in the following pages of this report.

We were not engaged to and did not perform a financial statement audit, the objective of which would be the expression of an opinion on the Rhode Island Airport Corporation's ("RIAC") internal control environment. Accordingly, we do not express such an opinion. If we had performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is solely for the information and use of management and the Rhode Island Airport Corporation Board of Directors. It is not intended for use by anyone other than these specified parties.

We would like to thank the management and staff of the Rhode Island Airport Corporation for their cooperation and courtesy throughout this process.

Sincerely,



Matthew Bohdan, CPA, CIA
Engagement Partner

Executive Summary



Project Overview

The Rhode Island Airport Corporation ("RIAC") engaged Plante Moran to perform a contract compliance audit of Contract 35082 with Oshkosh AeroTech, LLC ("Oshkosh") for services provided at Providence T.F. Green International Airport ("PVD"), in accordance with our executed engagement letter. The engagement was initiated following a prior internal audit that identified concerns related to vendor performance. The objective of this engagement was to obtain reasonable assurance as to whether Oshkosh complied, in all material respects, with the financial, operational, and reporting terms of its contract during the reporting period and to issue a written report on compliance. Plante Moran was not engaged to assess the execution or quality of the services provided by Oshkosh under the contract.

Objective & Scope

Plante Moran evaluated Oshkosh's compliance with the financial, operational, reporting, and record-keeping terms of its contract with the Rhode Island Airport Corporation for services provided at Providence T.F. Green International Airport for the period July 1, 2025, to December 31, 2025.

The scope of work encompassed the following contract-related compliance elements for the vendor:

- Fees paid by RIAC under the contract.
- Expense reimbursements, pass-through charges, and other charges claimed by the vendor.
- Reporting compliance, including timeliness, accuracy, and completeness of required monthly, quarterly, and annual reports submitted to RIAC.
- Operational covenants such as hours of operation, staffing standards, service level commitments, prohibited activities, subcontracting restrictions, and assignment provisions.
- Record-keeping and audit-rights clauses, including the vendor's ability to produce source documentation within contractually required timeframes.
- Capital improvement, maintenance, and turnover condition obligations, if contractually applicable.
- Compliance with applicable federal, state, and local requirements expressly incorporated into the contract.

Summary of Conclusions

Plante Moran performed a contract compliance audit of the agreement between RIAC and Oshkosh for services provided at PVD. The table below summarizes the audit objectives evaluated and the conclusion reached for each. Below, each contract requirement was assigned a conclusion of *effective*, *effective with a recommendation*, or *ineffective*.

1. **Effective** indicates that the audit evidence obtained supports compliance with the applicable contract requirement, with no exceptions identified through the procedures performed.
2. **Effective with Recommendation** indicates that the audit evidence obtained generally supports compliance with the applicable contract requirement or RIAC expectations; however, one or more exceptions, documentation gaps, or process improvement opportunities were identified.

3. **Ineffective** indicates that the audit evidence obtained does not support compliance with the applicable contract requirement, or that sufficient documentation was not available to demonstrate compliance.

No.	Contract Objective	Conclusion	Findings
1	Verify weekly summary reports, passenger boarding bridge ("PBB") weekly inspection reports, monthly key performance indicator ("KPI") reports, and weekly KPI comparison reports were prepared and submitted in accordance with contract requirements, including documentation of inspection results, defects, anomalies, mitigation actions, performance metrics, variance explanations, and corrective action plans.	Ineffective	Formal weekly summary reports, PBB weekly inspection reports, monthly KPI reports, and weekly KPI comparison reports were not submitted during the period of July 2025 through December 2025. Osh Kosh retained the data; however, they did not report this out to RIAC.
2	Verify daily operations reports were prepared and submitted as required, with all key equipment status fields completed and sufficient documentation supporting equipment outages, deviations, and corrective actions.	Effective with recommendation	Five of the ten daily operations reports sampled contained incomplete fields or listed assets as "Out of Service" without a documented cause or corrective action.
3	Verify supportable inventory and maintenance records were maintained for parts, materials, and contract-related costs, including accurate inventory tracking, inventory cycle counts, and documentation supporting preventive maintenance activities.	Ineffective	Accurate inventory records were not maintained during the review period because historical preventive maintenance records were unavailable and inventory coding did not align with actual part numbers. Per inquiry, PM noted this condition was corrected as the team conducted an initial inventory to understand items on hand.
4	Verify baggage-jam response times met contractual performance requirements and were formally monitored, tracked, and reported through required KPI reporting processes.	Ineffective	Bag jam response times were not formally tracked during the review period due to system data access limitations. Per inquiry, PM noted response time metrics are now tracked and included within monthly KPI

No.	Contract Objective	Conclusion	Findings
5	Verify invoices and related expenses were recorded and submitted within required timeframes, accurately reflected contractual billing requirements, included sufficient support for onsite hours where applicable, and were recorded in the proper accounting period.	Ineffective	Selected invoices were dated more than 30 days after the supporting due dates. In addition, limited monthly reporting and hours detail prevented RIAC from tying out or validating the amount of time the Oshkosh team actually spent onsite during the review period.
6	Verify required insurance coverages, limits, endorsements, and certificates of insurance ("COIs") complied with contractual requirements, including documentation of Umbrella/Excess Liability coverage and RIAC-required insurance provisions.	Effective	N/A- Compliant

Detailed Audit Results



Summary of Findings and Recommendations

Priority Rating	Count
High	0
Moderate	6
Low	1

The following section presents the detailed observations identified through the contract compliance audit. Each observation is supported by corroborative inquiry with RIAC personnel and an inspection of available sample documentation, and is intended to describe the identified condition, the related contract requirement, and the potential impact on RIAC's ability to monitor compliance with the agreement.

Recommendations are included following each observation to provide RIAC with practical actions to remediate identified non-compliance, improve documentation and monitoring practices, and strengthen enforcement of contract requirements going forward. Each recommendation has been assigned a **high, moderate, or low priority**, as defined in the table below, based on the severity of the compliance issue, potential financial or operational exposure, and urgency of remediation.

Priority Rating	Description
High	Indicates a significant instance of non-compliance, unsupported cost, or documentation gap that may create material financial, operational, or contractual exposure and should be remediated promptly.
Moderate	Indicates a moderate instance of non-compliance, control weakness, or documentation limitation that may impact RIAC's ability to verify contract performance or enforce contract requirements and should be addressed in a timely manner.
Low	Indicates a lower-impact compliance observation or process improvement opportunity that does not appear to materially affect contract performance, billing accuracy, or RIAC's ability to monitor compliance, but should be addressed as time and resources permit.

The table below summarizes each audit finding, the applicable contract requirement, and the related recommendation for management's consideration:

1	Lack of Monthly KPI Reporting to RIAC	Priority:	Moderate
	Observation		
	Formal monthly KPI reports were not provided to RIAC during the review period. In the supporting documentation response, Oshkosh noted that monthly KPI summaries were not submitted during the audit period because KPI reporting had not been requested or established as part of the reporting process during that timeframe. Oshkosh also noted that the reporting process was updated following discussions in early 2026 and that KPI summaries are now included in monthly reports provided to RIAC. As a result, RIAC did not receive monthly reporting comparing prior-month performance to contractual KPI targets or documenting reasons and corrective actions for deviations during the audit period.		
	Risk		
	Without formal monthly KPI reporting, RIAC may be unable to identify performance deviations in a timely manner, require corrective action, or evidence ongoing vendor compliance with contractual service-level expectations.		
	Contract Requirement		
	“A list of RIAC’s BHS System KPI’s and target values are listed below. Selected firm shall submit monthly KPI reports to RIAC, detailing performance metrics for the previous month compared with KPI targets. Deviations from KPI targets shall be accompanied by a report detailing the reason for KPI deviation and plan to course-correct. A sample KPI report should also be included in proposer’s technical approach.”		
	Recommendation Related Contract Objective: 1		
	Based on an inquiry with the Oshkosh team and the documentation provided, this item appears to have been partially remediated after the audit period, as KPI summaries are now included in the monthly reports provided to RIAC following updates made in early 2026. To fully address the finding, RIAC should confirm the monthly KPI package includes each contractual KPI, target, actual result, variance, root-cause explanation, and corrective action plan, and should retain evidence of contract management review with the monthly vendor file.		
	RIAC Management Response		
	Since early 2026, RIAC and Oshkosh have implemented a standardized monthly KPI reporting process that includes contractual performance metrics and management review. RIAC will continue to verify that monthly reports include all required KPIs, target values, actual performance, explanations for variances, and documented corrective actions where applicable. Evidence of management review will be maintained with the contract administration file.		

2	Untimely Supporting-Parts Invoices and Limited Hours Detail	Priority:	Moderate
	Observation		
	Based on the invoice support reviewed, two issues were noted:		
	1. Selected supporting-parts invoices were not submitted within the expected 30-day timeframe from the related supporting due dates. In the supporting documentation response, Oshkosh described the RIAC contract as fixed-price, noting that monthly billings consist of a fixed monthly contract amount for BHS, PBB, and Comms, while additional billable items, such as parts and other out-of-scope items, are supported by vendor invoices and documentation included with the applicable invoices. For the selected supporting-parts invoices reviewed, invoices 37111, 37112, 37114, 37635, 37636, 37784, 37815, 37825, and 37054 were dated more than 30 days after the applicable supporting due dates; invoice 37784 included 4 of 5 invoice dates that exceeded the 30-day threshold. 2. Limited monthly reporting and hours detail prevented RIAC from tying out or validating the amount of time the Oshkosh team actually spent onsite during the review period. These issues reduce RIAC's ability to review supplemental charges promptly, validate the applicable accounting period, confirm onsite staffing activity, and monitor compliance with contractual billing and reporting expectations.		
	Risk		
	Untimely submission of supporting-parts invoices may limit RIAC's ability to validate supplemental charges, confirm the appropriate accounting period, and address billing exceptions before payment is approved.		
	Contract Requirement		
	"RIAC shall pay CONSULTANT invoiced amounts within thirty (30) days after the date RIAC deems said invoice to represent a true and accurate detail of work performed and expenses. Invoices are due on the 10th of the month or the next business day should the 10th of the month fall on a weekend or State of Rhode Island recognized holiday. Invoices shall be accompanied by supporting documentation as required by RIAC."		
	Recommendation Related Contract Objective: 5		
	RIAC should address the two issues as follows:		
	1. To improve monitoring of invoice timeliness and support enforcement of contractual billing requirements, RIAC should add a contract-administration control that captures the invoice period, vendor invoice/support date, Oshkosh invoice date, RIAC receipt date, and any required contractual due date in one invoice log. Where the 30-day requirement is confirmed, late submissions should include a documented explanation and review disposition before the invoice is approved for payment. 2. To support validation of actual onsite time, RIAC should require sufficient monthly reporting and hours detail to identify the Oshkosh personnel onsite, dates worked, hours worked, and related work activities, and should reconcile this detail to monthly invoices or contract-management records, as applicable.		

	RIAC Management Response
	Management concurs with the recommendation. RIAC has strengthened invoice administration procedures to improve review of supporting documentation, invoice timeliness, and supplemental charges. While the contract is primarily fixed-price, RIAC agrees that maintaining sufficient supporting documentation for reimbursable costs and onsite staffing activities improves transparency and contract oversight. Management will implement an invoice tracking log and require appropriate supporting documentation for all billable items consistent with the contract.

3	Inconsistent Preparation, Detail, and Submission of Required Weekly Reporting	Priority:	Moderate
	Observation		
	Required weekly reporting was not consistently prepared, detailed, or submitted during the audit period, and the following issues were noted: 1. Weekly summary reports were not consistently provided, and inspection updates were discussed in weekly meetings rather than consistently compiled into the required written deliverable 2. PBB weekly inspection reports were not consistently prepared in the required per-PBB format and did not consistently include individual unit detail, specific defects, or recommended mitigation actions. Weekly reports comparing daily KPIs to Notice of Intent (“NOI”)-specified KPI targets were not produced during the review period. In the supporting documentation response, Oshkosh noted that daily and weekly reporting was provided sporadically through the first four to five months of the contract period, then became consistent beginning in January 2026, and that KPI summaries are now included in monthly reports following updates made in early 2026.		
	Risk		
	Incomplete or inconsistent weekly reporting may limit RIAC’s ability to perform timely weekly monitoring of required inspection results, mitigation actions, PBB-specific defects, and KPI performance variances needed to identify and address issues in accordance with contractual reporting requirements.		
	Contract Requirements		
	“The following reports are due to RIAC at the specified frequency. A manager from the awarded operator will be expected to meet weekly with RIAC personnel to discuss results of recent inspections, service disruptions, 2 week look-ahead for preventative maintenance, and other priorities as specified by RIAC. All reports should be sent to RIAC as a PDF attachment in an email unless otherwise agreed to. • BHS daily inspection report- includes descriptions of defects, and/or anomalies observed upon inspection and recommended mitigation • PBB weekly inspection report, one copy for each PBB and a summary sheet cover page includes descriptions of defects, and/or anomalies observed upon inspection and recommended mitigation • Weekly summary report- compiles a summary of results of daily inspections and details mitigation measure taken. If work was not addressed within the week, Weekly summary report should give estimated timeline for completion of mitigation measure • Weekly report comparing daily KPIs to KPIs detailed in this NOI.”		

	Recommendation Related Contract Objective: 1
	Based on an inquiry with the Oshkosh team and the documentation provided, certain elements of this finding appear to have been partially remediated after the audit period, as daily and weekly reporting became consistent beginning in January 2026, and KPI summaries are now included in monthly reports. To fully address the combined finding, RIAC should verify that the weekly reporting package consistently documents: 1. Inspection results, mitigation actions, unresolved items, responsible owners, and estimated completion dates. 2. A per-PBB inspection package with PBB identifier, inspection date, observed defect/anomaly, recommended mitigation, completion status, and open-item aging. 3. A weekly KPI comparison report that aggregates daily KPI results, compares each result to the applicable NOI target, and documents variance explanations. RIAC should maintain a weekly submission archive and periodically reconcile the package to daily reports, maintenance schedules, and KPI source data to support ongoing monitoring and contract compliance documentation.
	RIAC Management Response
	Management generally concurs with the recommendation. The audit identified inconsistencies during the initial months of contract implementation. Weekly reporting processes were subsequently standardized beginning in January 2026, and KPI reporting has since been incorporated into recurring monthly reporting. RIAC will continue monitoring compliance with contractual reporting requirements and maintain documentation supporting inspection activities, mitigation measures, KPI reporting, and management review.

4	Incomplete Daily Operations Reporting and Corrective Action Detail	Priority:	Moderate
	Observation		
	Five of ten sampled daily operations reports, or 50%, contained exceptions, including missing fields and assets listed as “Out of Service” without a documented cause or corrective action. These gaps reduce the usefulness of daily reporting for assessing equipment status, outage causes, and resolution activity.		
	Risk		
	Incomplete daily reports reduce RIAC’s ability to determine the cause, status, and resolution of equipment outages and to support follow-up on recurring operational issues.		
	Contract Requirement		
	This item was not identified as a formal contract requirement. However, RIAC requested that Oshkosh submit daily operations reports to provide more timely visibility into equipment status, outages, and related corrective actions. As such, this observation is presented as a monitoring and documentation improvement opportunity rather than a contractual noncompliance finding.		
	Recommendation Related Contract Objective: 2		

	RIAC should require that key fields be completed before daily reports are finalized, including operational status, defect/anomaly description, cause, mitigation action, and expected resolution time. RIAC should periodically sample submitted daily reports and return incomplete reports for correction before they are accepted as contract evidence.
	RIAC Management Response
	Management concurs with the recommendation as a process improvement opportunity. As noted in the report, this observation does not represent a contractual noncompliance finding but rather an enhancement to RIAC's contract monitoring practices. RIAC implemented daily operational reporting to provide increased visibility into equipment status beyond the contract requirements and will continue refining report templates and review procedures to improve completeness and consistency.

5	Lack of Accurate Inventory Records Aligned to Actual Part Numbers	Priority:	Moderate
	Observation		
	Accurate inventory records were not maintained during the review period, and inventory coding did not align with actual part numbers. In the supporting documentation response, Oshkosh noted that the most up-to-date monthly consumables and spare-parts inventory report was provided; however, the inventory detail did not consistently provide a reliable crosswalk between system inventory codes, actual manufacturer or vendor part numbers, quantities on hand, and supporting activity. As a result, RIAC could not readily determine whether recorded inventory balances reflected the parts physically available for maintenance activities, whether complete inventory data supported replenishment decisions, or whether spare-parts charges were accurate. Contract-related costs were not fully traceable to accurate inventory records during the audit period.		
	Risk		
	Inaccurate inventory records may impair RIAC's ability to validate spare-parts availability, reconcile inventory activity, and support the reasonableness of contract-related costs and replenishment decisions.		
	Contract Requirement		
	"The Proposer will conduct monthly cycle counts of inventory and provide a monthly status report on the stock of inventoried spare parts." "CONSULTANT shall keep full, complete, and accurate books and records, showing all of its receipts and expenses pertaining to work related to this contract." "RIAC shall have the right, through its representatives, and at all reasonable times, to inspect, examine, copy, and audit such books and records and all documents related to any work that falls under this contract."		
	Recommendation Related Contract Objective: 3		
	Based on inquiry with the Oshkosh team and documentation provided, this item appears to have been partially remediated, as the most up-to-date monthly consumables and spare-parts inventory report was provided. To fully address the finding, RIAC should establish a recurring inventory reconciliation that compares physical counts, HxGN/system records, actual part numbers, quantities, and		

	adjustments. RIAC should retain monthly inventory status reports and variance explanations as required contract documentation.
	RIAC Management Response
	Management generally concurs with the recommendation. The inventory management process was in its initial implementation stage during the audit period. Since that time, Oshkosh has completed an initial physical inventory and provided updated inventory reports. RIAC will continue requiring periodic inventory reconciliations, documentation of physical counts, and alignment between system inventory records and manufacturer part numbers to support effective contract oversight.

6	Lack of Formal Bag Jam Response-Time Tracking	Priority:	Moderate
	Observation		
	Bag jam response times were not formally tracked during the review period. In the supporting documentation response, Oshkosh indicated that incident and response information was included in the PVD Team baggage handling system (“BHS”) Procedures and noted that certain KPI source data is typically collected from CMMS, the BHS software controls suite, and technician work orders. Oshkosh also noted that the BHS controls software does not include functionality to calculate or report the Sortation Accuracy metric; however, the response did not provide support demonstrating that bag jam response times were formally tracked against contractual KPI requirements during the audit period. As a result, management could not monitor performance against the contractual response-time KPI during the review period.		
	Risk		
	Without formal response-time tracking, RIAC cannot consistently verify whether bag jam incidents were addressed within contractual thresholds or identify recurring response delays requiring corrective action.		
	Contract Requirement		
	“BHS Baggage Jams Response Time: Average 5 minutes or less; Maximum (Extreme): 45 minutes.” “Jam Response Procedure (Less than 5 Mins)” “Document all Jams in the CMMS.” “Selected firm shall submit monthly KPI reports to RIAC...” “Weekly report comparing daily KPIs to KPIs detailed in this NOI.”		
	Recommendation Related Contract Objective: 4		
	RIAC should implement system-based response-time capture for all bag jam incidents, including incident start time, response time, resolution time, and exception reason. The metric should be included in both weekly KPI comparison reports and monthly KPI reports so that trends and threshold breaches are visible.		
	RIAC Management Response		

Management generally concurs with the recommendation. During the audit period, formal reporting of response-time metrics was limited despite operational response activities being performed. Since the audit period, KPI reporting has been expanded to include response-time metrics. RIAC will continue working with Oshkosh to ensure system-generated response-time data is captured, retained, and incorporated into recurring KPI reporting to demonstrate compliance with contractual performance standards.

7	System Availability Below the Contractual Target in October 2025	Priority:	Low
	Observation		
	System Availability fell below the required threshold in October 2025, with reported availability of 99.2% against a 99.5% target. The remaining tested months met the System Availability target, so this appears to be a single monthly KPI exception rather than a recurring KPI failure in the workpaper.		
	Risk		
	When KPI exceptions are not clearly documented with variance explanations and corrective actions, RIAC has limited evidence that performance shortfalls were evaluated and addressed in a timely manner.		
	Contract Requirement		
	“System Availability: 99.50%.” “System Reliability: 98.00%; Sortation Accuracy: 95.95%.” “BHS Tracking Accuracy: 99.80%; System Read Rates: 90.00%.” “Deviations from KPI targets shall be accompanied by a report detailing the reason for KPI deviation and plan to course-correct.”		
	Recommendation Related Contract Objective: 1		
	Based on the updated monthly KPI reporting process, RIAC should confirm that any month in which an operational KPI falls below the contractual threshold includes a documented explanation of the variance and a corrective action plan. The analysis should be included in the monthly KPI report to evidence that performance exceptions were reviewed and addressed.		
	RIAC Management Response		
	Management concurs with the recommendation. The audit identified a single month during which system availability fell below the contractual target, while the remaining tested months met the required performance threshold. RIAC will continue requiring documented variance explanations and corrective action plans whenever contractual KPI targets are not achieved to ensure performance issues are evaluated and appropriately addressed.		

Thank you.



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Engagement Partner

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