



# Audit Committee Meeting

May 14, 2024

GCRTA Internal Audit Department

*“Conforms with the International Standards for the Professional Practice of Internal Auditing”*

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# Agenda

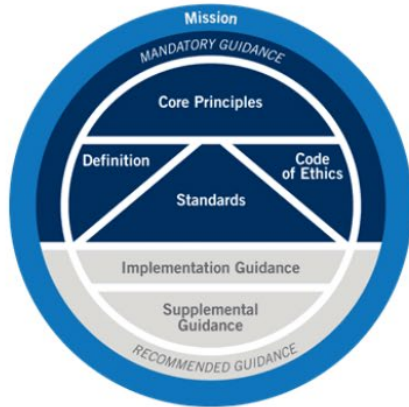
- IIA Global Audit Standards Update
- Railcar Replacement & Infrastructure Audit Activities
- Internal Audit Quarterly Report – 1st Quarter Activities
- Cybersecurity Risk Assessment

# New Internal Audit Standards

2017



International Professional Practices Framework



2024



International Professional Practices Framework® (IPPF)



# New Internal Audit Standards

New Standards effective  
January 9, 2025.

IA Staff attended training on  
the new Global Audit  
Standards January 24, 2024.



# Transition and Conformance

## The New Structure



### 5 Domains

- 15 Principles

- 52 Standards

- Requirements
- Considerations for Implementation
- Examples of Evidence of Conformance

*Additional features:*

- Fundamentals
- Applying the Global Internal Audit Standards in the Public Sector
- Glossary



# Transition and Conformance

- Domain I: Purpose of Internal Auditing
- Domain II: Ethics and Professionalism
- **Domain III: Governing the Internal Audit Function**
- Domain IV: Managing the Internal Audit Function
- Domain V: Performing Internal Audit Services

# IIA Standards – Domain III

## 6. Authorized by the Board

The board establishes, approves, and supports the mandate of the internal audit function.

**6.1** Internal Audit Mandate

**6.2** Internal Audit Charter

**6.3** Board and Senior Management Support

## 7. Positioned Independently

The board establishes and protects the internal audit function's independence and qualifications.

**7.1** Organizational Independence

**7.2** Chief Audit Executive Qualifications

## 8. Overseen by the Board

The board oversees the internal audit function to ensure the function's effectiveness.

**8.1** Board Interaction

**8.2** Resources

**8.3** Quality

**8.4** External Quality Assessment

# Principle 6: Authorized by the Board

- **6.1 Internal Audit Mandate:** The mandate specifies the authority, role, and responsibilities of the internal audit function. It includes:
  - Internal Audit’s purpose to provide objective assurance, advice, insight, and foresight.
  - Direct reporting relationship to the board.
  - Full and unrestricted access to all functions, data, records, information, personnel, and property.



# Principle 6: Authorized by the Board

- **6.2 Internal Audit Charter:** The Internal Audit Charter officially documents the Internal Audit Mandate. The Charter:
  - Is approved by the Board.
  - Defines roles and responsibilities for the Board and the Chief Audit Executive.
  - Establishes safeguards to independence and objectivity.
  - Is subject to periodic review.

# Principle 6: Authorized by the Board

- **Charter Timeline**

- Draft audit charter to be shared at August 2024 Audit Committee Meeting.
  - We will solicit feedback from the board and senior management.
- Staff will request at the November 2024 Audit Committee Meeting, the referral of the revised Internal Audit Department Charter to the full board for approval.

# Principle 6: Authorized by the Board

- **6.3 Board and Senior Management Support:** Support for the Internal Audit function, including:
  - Fulfillment of the Internal Audit Mandate.
  - Formal and informal meetings, including meetings between the board and the audit function without senior management present.

# Principle 7: Organizational Independence

- **7.1 Organizational Independence:** Defined as “the freedom from conditions that impair the internal audit function’s ability to carry out its responsibilities in an unbiased manner.” This can be accomplished by:
  - Functional reporting to the board with administrative reporting to the Chief Executive Officer.
  - Identifying and eliminating impairments to independence.

# Principle 7: Organizational Independence

- **7.2 Chief Audit Executive Qualifications:** Qualifications should be approved by the board. Considerations include:
  - Understanding of the Global Internal Audit Standards.
  - Experience building and managing an effective Internal Audit function.
  - Professional education, certifications, and other credentials.
  - Leadership experience.
  - Industry or sector experience.

# Principle 8: Overseen by the Board

- **8.1 Board Interaction:** Reporting requirements:
  - Internal Audit Plan.
  - Changes affecting the mandate or charter.
  - Impairments to independence.
  - Results of audit engagements.
  - Results of quality assurance and improvement program.

# Principle 8: Overseen by the Board

- **8.2 Resources:** The Chief Audit Executive must communicate to the board when resources are insufficient to fulfill the Internal Audit Mandate. Resources include:
  - Audit Staff.
  - Technology.
  - External resources including guest auditors, co-sourcing, and outsourcing.

# Principle 8: Overseen by the Board

- **8.3 Quality:** The chief audit executive must develop, implement, and maintain a quality assurance and improvement program that covers all aspects of the internal audit function. Includes:
  - Internal Assessments
  - External Assessments



# Principle 8: Overseen by the Board

- **8.4 External Quality Assessment:** The chief audit executive must develop a plan for an external quality assessment and discuss the plan with the board. The external assessment must be performed at least once every five years by a qualified, independent assessor or assessment team. The requirement for an external quality assessment may also be met through a self-assessment with independent validation.

# Railcar Replacement & Infrastructure Audit Activities

# Contract Compliance Audit

Contract No. 2021-125 with Siemens Mobility, Inc.

- Design, manufacture and delivery of up to twenty-four (24) high floor light rail vehicles, spare parts, tooling and training

Option under Contract No. 2021-125 with Siemens Mobility, Inc.

- Purchase and delivery of up to six (6) high floor light rail Vehicles

\*High floor light rail vehicles will operate on the Red, Blue, Green, and Waterfront Lines

# Contract Compliance Audit

- Pre-Award Contract Compliance
  - Procurement audit
  - Federal Transit Administration – Buy America Review
- Post-Award Contract Compliance
  - Project management & deliverables audits
  - Contract administration audits (including change orders)
  - Invoice reviews

# Railcar Vehicle Replacement Program

**Objective:** Provide ongoing contract compliance assurance on program management and procurement activities and to complete necessary Buy America reviews.

**Scope:** Internal Audit will evaluate contract compliance and management controls.

**Update:** Management and railcar manufacturer are completing design/review for the railcar. Management is engaging design consultants for infrastructure modification.

**Current Status:**



# Design Review Schedule

System/Topic	Group	PDR submittal	Estimated PDR Meeting Date (week of)	FDR Submittal	Estimated FDR Meeting Date (week of)
HVAC, Lighting, APC, Train Control/MDS	1	3/1/2024	4/1/2024	5/30/2024	7/1/2024
Propulsion/MC/Drives/HSCB/BR, Aux Elec/Panto/Battery, Warning devices + RWP	2	3/18/2024	4/15/2024	6/16/2024	7/15/2024
Carshell/Articulation, Trucks, Brakes/Sanding/Leveling, Doors/trap doors/gap fillers	3	4/12/2024	5/13/2024	7/10/2024	8/12/2024
Event Recorder, Comm/PIS/CCTV/Radio, ATC	4	4/29/2024	5/27/2024	7/28/2024	8/26/2024
Interior/Seats, Ext/UF/Roof, Cab, Couplers	5	5/13/2024	6/10/2024	8/12/2024	9/9/2024

# Siemens Mobility Contract Change Order Log

CHANGE ORDER No. 4 LOG

CONTRACT NO. 2021-125

TECHNICAL SPECIFICATION, PROGRA MANAGEMENT AND ENGINEERING SERVICES FOR  
RED LINE HRV REPLACEMENT

Contract #2021-125

Contractor: Siemens Mobility Inc.

Original Contract Amount \$163,920,115.00

Total G.M./C.E.O. Authority Remaining \$ 5,880,195.46

Total Change Order Amount To Date \$31,508,904.00

ITEM NO.	NOTE No.	APPROVAL DATE	CHANGE ORDER AMOUNT	APPROVAL AUTHORITY	NEW CONTRACT AMOUNT
1	1	11-28-23	\$30,998,016	BOT	\$194,918,131.00
2	2	12-5-23	\$510,888	\$5,989,112.00	\$195,429,019.00
3	3	12-6-23	\$0.00	\$5,989,112.00	\$195,429,019.00
4	4	3-29-24	\$108,916.54	\$5,880,195.46	\$195,537,935.54

**NOTES/CHANGE ORDER DESCRIPTION:**

- CO No. 1 – Exercise 6 Vehicle Options
- CO No. 2 – 4 Additional Couplers
- CO No. 3 – Modification of SP-20B
- CO No. 4 – Smoke Detectors



# Siemens Mobility Potential Change Order Log

PR AMOUNT	Date Identified	Condition of P.C.O.	P.C.O. #	Date P.C.O. Form Last Issued	Time Ext, Day	Description	Contractor Estimate	Date Due	Independent Estimate	Date Due	Settled Amount	Closed Date	GCRTA C.O. #	Status	BALL IN COURT
\$ 30,998,016.00	6/26/2023	9	001	10/26/23	0	Excercise Options - 6 Vehicles	\$0.00	N/A	\$30,998,016.00	10/25/23	\$30,998,016.00	12/12/23	001	Closed	NA
\$ 510,888.00	6/26/2023	9	002	11/27/23	0	Spare Parts - (4) Additional Couplers	\$0.00	N/A	\$510,888.00	11/27/23	\$510,888.00	12/12/23	002	Closed	NA
\$ -	10/25/2023	9	003	11/7/23	0	Modification of Special Provisions SP-20B - Increasing Number of Cars Not Conditionally Accepted	\$0.00	N/A	\$0.00	N/A	\$0.00	12/12/23	003	Closed	NA
\$ 108,916.54	12/8/2023	9	004	1/25/24	0	HVAC Smoke Detectors	\$108,916.54		\$127,703.00	N/A	\$108,914.54	3/28/24	004	Closed	GCRTA
	8/24/2023	9	005			Additional Rail Profiles	\$51,913.67		\$69,189.00						SMI

\*As of 5/3/24





# Siemens Mobility Inc. - Payments

## GCRTA Financial Management System

RTA Set of Books:

Purchase Order – Railcar Replacement

- Purchase Order Line Items – totaling **\$195,537,935.54** (per board approval)
- **\$47,204,319.24** paid (as of 5/3/2024)

# Railcar Replacement Program Contracts

Contract No. 2019-115 with LTK Consulting Services, Inc.  
(11/2020 Merger with Hatch, Hatch LTK)

- Developed railcar Request For Proposal
- Design review and manufacturing oversight

(Not currently under internal audit)

# Railcar Replacement Program Contracts

Contract No. 2021-156 with K&J Safety and Security Consulting Services, Inc.

- Safety and Security Consulting Services  
(Not currently under internal audit)

# Railcar Infrastructure Modifications

- 66B Port of Cleveland Connector Track – railcar delivery
- 66C Brookpark Shop and Yard Tracks
- 66C2 Brookpark Rail Shop Modifications
- 66D CRMF New Railcar Modifications
- 66D2 CRMF Electronics Lab Remodeling
- 66E1 Red Line Station Platform Modifications
- 66E2 Light Rail Station Platform and Mini-high Modifications

# Railcar Replacement Program Contracts

Contract No. 2023-166 with Parsons Transportation Group Inc.

- Architect/Engineer Services for Brookpark Rail Shop Modifications
- Port of Cleveland Track Connection

(Not currently under internal audit)

# FTA – Project Management Oversight

U.S. DOT Federal Transit Administration Project Management Oversight monitors the management of FTA-supported major capital projects to determine whether the projects:

- are on time,
- within budget,
- in conformance with design and quality criteria,
- in compliance with all applicable Federal requirements, and
- constructed to approved plans and specifications, delivering the identified benefits, and safely, efficiently, and effectively.

# FTA – Project Management Oversight

- Pre-Award Buy America Review
  - Buy America Audit & Purchaser's Audit
- Intermediate Audit (after supplier contracts are in place)
- Post-Delivery Buy America Review
  - Buy America Audit & Purchaser's Audit
- Post-Delivery – Domestic Content Monitoring

# FTA – Project Management Oversight

Project Management Review - LS Gallegos, Inc.

- Monthly Check-in Meetings
- FTA Project Management Oversight Procedures



# Internal Audit Quarterly Report – 1st Quarter Activities

# First Quarter Report

**Introduction**

**2024 Audit Plan**

**Completed Projects**

**Continuous Auditing**

**Projects in Progress**

**Special Requests and Emerging Issues**

**External Audit Coordination**

**Status of Outstanding Follow-up**

**Other Projects**

**Staff Training**

## **IIA Global Audit Standards**

**Standard 11.3 Communicating Results** – The Chief Audit Executive must communicate the results of internal audit services to the board and senior management periodically and for each engagement as appropriate.

# Example Template

## Audit Title

**Objective:** Purpose

**Scope:** Audit program/fieldwork

**Results:** Satisfactory, Marginally Satisfactory, Marginally Unsatisfactory, Unsatisfactory

**Issues for Board Consideration:** Areas of high risk the board should consider for oversight and governance.

# Completed Projects

## Paratransit – Contracted Services

**Objective:** To provide assurance of contract compliance for our contracted paratransit services.

**Scope:** Current contract period. Vehicle maintenance, operator payroll, fare collection, vehicle cameras, and Drug & Alcohol program.

**Results:** Unsatisfactory, with findings and recommendations for management.

**Issues for Board Consideration:** None

# Completed Projects

## Customer Communications – Service Interruptions

**Objective:** To evaluate GCRTA processes for responding to and communicating planned and unplanned service interruptions to customers.

**Scope:** Case studies of planned and unplanned service interruptions documenting GCRTA customer communications.

**Results:** Marginally Satisfactory, with findings and recommendations for management.

**Issues for Board Consideration:** See next slide

# Completed Projects

## Customer Communications – Service Interruptions

### Recommendation:

- Improvements to customer communications including:
  - Internal SOP enhancements
  - Transit App messaging
  - Social Media strategies
  - Subscription-based communication
  - Enhanced ADA compliance

# Completed Projects

## Customer Communications – Service Interruptions

**Recommendation** - Develop a Customer Experience Plan and assign Customer Experience oversight

- Management has implemented several initiatives under the Traction Customer Experience success outcome such as mobile payment, cleaning programs, vinyl seats on rail vehicles, and customer surveys. Develop an authority-wide customer experience strategic plan to formalize these and future actions, and to centralize and report progress to the public. Utilize the plan to identify gaps to further enhance the rider's experience.
- Consider hiring a dedicated customer experience officer to address and coordinate customer experience initiatives. They could have a key role in customer communications for service interruptions.

# Completed Projects

## GCRTA Travel and Expense Reimbursement

**Objective:** Review all trip reports and travel expense reimbursements for compliance with policy and procedures.

**Scope:** 100% of trips and expenses.

**Results:** Satisfactory, with findings and recommendations for management.

**Issues for Board Consideration:** None



# Projects in Progress

## TRACTION Performance Measurement

**Objective:** Evaluate the design, methodology, execution, and results of the survey inputs for TRACTION Performance Measurement. Validate that survey design and methodology are reliable, and that results are accurately captured and reported.

**Scope:** Surveys and reports supporting performance management monitoring.

### Current Status:



# Projects in Progress

## Tower City Common Area Maintenance Agreement

**Objective:** Identify agreement requirements, validate compliance with terms and conditions, and evaluate risks and controls.

**Scope:** Invoice accuracy, utility billing, reimbursable expenses, maintenance/management system assets, Tower City maintenance obligations.

**Update:** Management and Bedrock are negotiating payment terms for 2024. Internal Audit will issue a final report.

**Current Status:**



# Projects in Progress

## Waterfront Line Bridge Rehabilitation

**Objective:** To provide assurance of Engineering project management controls for the Waterfront Line Bridge Rehabilitation project.

**Scope:** Controls testing to evaluate project management.

### Current Status:



# Projects in Progress

## Viaduct Rehabilitation

**Objective:** To provide assurance of Engineering project management controls for the Viaduct Rehabilitation project.

**Scope:** Controls testing to evaluate project management.

### Current Status:



# Projects in Progress

## Service Quality Bus Field Supervision

**Objective:** To evaluate the processes and procedures in place to successfully perform field supervision of revenue service.

**Scope:** 2023 Supervisor activity logs, bus field supervision coverage, Service Assessment Remarks (SAR) generation, and SAR district follow-up.

### Current Status:

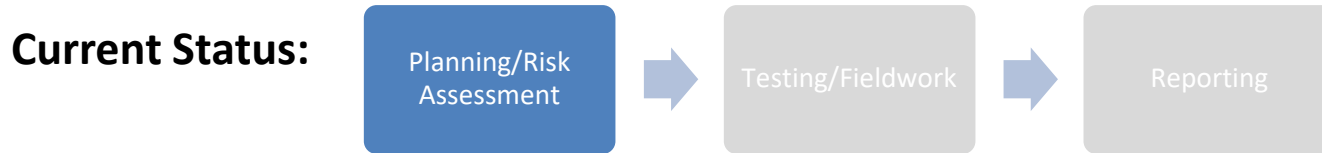


# Projects in Progress

## Supply Chain Contract Management

**Objective:** Document contract management strategies used to manage contracts. Assess risk associated with centralized contract management. Evaluate efficacy of controls in place to manage contracts.

**Scope:** TBD upon completion of Risk Assessment.



# Projects in Progress

## Electronic Funds Transfer

**Objective:** To document the controls over Electronic Funds Transfer and provide assurance on the efficacy of those controls.

**Scope:** Electronic Funds Transfer Process for grant and non-grant funded activities.

### Current Status:



# Projects in Progress

## Hayden Roof Construction

**Objective:** To provide assurance of Engineering project management controls for the Hayden Roof project.

**Scope:** Controls testing to evaluate project management.

### Current Status:





# Projects in Progress

## Accident and Incident Training and Discipline Outcomes

**Objective:** To evaluate the processes and controls in place to ensure the efficacy, consistency, and quality of training and discipline outcomes that result from accident and incident review.

**Scope:** Operator retraining, operator discipline, Accident Review Committee training, and Grievance Risk Analysis.

**Current Status:**



# Projects in Progress

## Maintenance/Management System Upgrade

**Objective:** To provide assurance over the Maintenance-Management System upgrade, validating that end user system requirements are implemented, system interfaces are operational, reporting is reliable, and identity and access management is appropriately configured.

**Scope:** TBD upon completion of Risk Assessment.

**Current Status:**



# Projects in Progress

## Transit Police Overtime and Compensatory Time

**Objective:** To provide assurance on the completeness, cutoff, and accuracy of Transit Police overtime and compensatory time. To evaluate management controls for authorizing, recording, processing, and paying overtime and compensatory time.

**Scope:** Overtime and Compensatory time earned from May 2021 – May 2023.

**Current Status:**



# Projects in Progress

## City of Shaker Heights Maintenance Expenses

**Objective:** GCRTA and Shaker Heights have an interagency agreement for landscaping along the light rail right-of-way. To reconcile the costs of Shaker Heights right-of-way maintenance expenses against the invoices paid by the GCRTA, and to evaluate compliance with the terms and conditions of the maintenance contracts.

**Scope:** Current contract period 2021 – 2023.

**Current Status:**



# Projects in Progress

## Customer Service Center – Tower City

**Objective:** Perform a 100% count of all cash and farecards within the Customer Service Center. Perform an analysis of farecard sales to calculate monthly consignment turnover before and after the pandemic.

**Scope:** Cash and farecard count on 1/23/2024. Fare card sales from 2018 – 2019 and 2022 – 2023.

**Current Status:**



# Projects in Progress

## Shelter Community Investment Program

**Objective:** To evaluate community partner compliance with program requirements and to provide assurance over payments received to support the program.

**Scope:** License agreements, invoice reconciliation, and enhanced shelter inventory.

**Current Status:**



# Projects in Progress

## Fiber Optic

**Objective:** To provide assurance of Engineering project management controls for the Fiber Optic project.

**Scope:** Controls testing to evaluate project management.

### Current Status:



# Projects in Progress

## Accrued Time Reconciliation

**Objective:** Document processes involved in employee accrued balances, and development of a process for regular auditing.

**Scope:** All employee time accruals by pay group. Secondary engagement to follow for reconciliation of hours.

### Current Status:





# Projects in Progress

## Identity and Access Management

**Objective:** Evaluate controls in place for accessing critical Authority systems

**Scope:** Governance, Identity Management, Authentication, Authorization, Access Control, and Monitoring

**Current Status:** Review and testing of controls for Authority Bid Dispatch System



# Projects in Progress

## Fuel Expense

**Objective:** Evaluation of contract compliance, and to obtain background information, including expenditure trends, documentation of the workflow processes, invoice payments, and access controls.

**Scope:** Diesel, Unleaded Gasoline, Propane, Compressed Natural Gas, and Propulsion Power (Electricity)

**Current Status:**



# Projects in Progress

## Heavy Rail - Motor Overhaul (Swiger Coil Systems)

**Objective:** Evaluate evolving Heavy Rail Vehicle (HRV) smoking motor issue.

**Scope:** Contract compliance with Swiger Motor overhaul contract, review of GCRTA Quality Assurance review process, and evaluation of third-party engineering services task order.

**Update:** Final post-delivery testing is complete, report is being drafted.

**Current Status:**



# Projects in Progress

## FTA – Post-Delivery Buy America Review – Paratransit Coaches

**Objective:** The federal grant application requires the GCRTA to conduct the pre-award and post-delivery audits for the purchase of rolling stock (49 CFR part 663 Pre-Award and Post-Delivery Audits of Rolling Stock Purchases and 49 CFR part 661 Buy America Requirements).

**Scope:** Buy America, Purchaser’s Review, and Federal Motor Vehicle Safety Standard Review

**Current Status:**



# Additional MIS/IT Projects

- **CTDS**
- **Transit Master**
- **EZFare**
- **Applicant Tracking**
- **Learning Management**
- **Data Center Co-location**
- **Point of Sale**
- **Infrastructure Updates**

# Continuous Auditing

A method utilizing a series of scripts to perform auditing activities on a more frequent basis to identify risks and exceptions for investigation by appropriate staff and management



# Continuous Auditing

## Paratransit Customer Database

**Objective:** Reconcile Paratransit customer database against State of Ohio Deceased Ohioans Report

**Scope:** Reconciliation of database to 2023 Deceased Ohioans Report and review of previous years' results

**Results:** Script was executed, and results provided to management for action

# Continuous Auditing

## Purchasing Card

**Objective:** GCRTA P-Card program provides a mean for streamlining payment processes, allowing cardholders to procure certain goods and services in a timely manner.

**Scope:** Internal Audit developed a script to evaluate P-Card transactions for compliance with the GCRTA Procurement Card Policy.

**Results:** The script was executed monthly and results were shared with Accounting Management.



# Continuous Auditing

## Revenue Collection

**Objective:** To evaluate and provide assurance customer fares collected from fare collection systems are reconciled, posted to accounting records, and deposited to the bank.

**Scope:** Internal Audit developed a script to analyze data from fare collection systems and compared it to cash in transit, accounting, and bank records.

**Results:** Script was executed monthly, and exceptions were shared with Revenue Management. Each month had insignificant variance between systems and financial management records.

\*Note: Cash collections include some immaterial differences between machine totals and amounts deposited, due to known system errors.

# Continuous Auditing

## Payroll

**Objective:** To evaluate payroll data from the Authority's ERP system.

**Scope:** Internal Audit utilizes scripts to analyze payroll data from the Authority's ERP system.

**Results:** Script was executed monthly. Exceptions were shared with management for their feedback and supporting documentation.

# Continuous Auditing

## Nepotism

**Objective:** To evaluate relationships of GCRTA employees for conflicts in the reporting structure

**Scope:** Utilize scripts to evaluate information in ERP system and self-reported relationships

**Results:** Script is run monthly. Results to be shared with management for follow-up on employee relationships

# Continuous Auditing

## 2024 Objectives

- Create Accounts Payable script
- Create Fuel Expense script
- Enhanced Reporting: Visualizations
- Fare Reconciliation: EzFare reconciliation
- Payroll: Cross-reference time keeping systems

# Special Requests/Emerging Issues

## Internal Audit – Inspector General Duties

- Transit Police – Office of Professional Standards – Internal Affairs Process Review (In progress)
- Salary Non-Bargaining Non-Exempt Compensatory Time (In progress)

# External Audit Coordination

- State of Ohio Auditor 2023 Single Audit
- State of Ohio Department of Transportation
  - Rail Safety Oversight Program
  - State Safety Oversight Triennial Review
- Federal Transit Administration - Project Management Oversight – Railcar Replacement Program

## IIA Global Audit Standards

**Standard 9.5 Coordination and Reliance** – The chief audit executive must coordinate with internal and external providers of assurance services and consider reliance on their work.

# Status of Outstanding Follow-up

All audit results and recommendations are tracked and monitored in the Internal Audit - Audit Management System.

Upon verification, issues are closed.

## **IIA Global Audit Standards**

### **Standard 15.2 Confirming the Implementation of Recommendations or Action Plans –**

Internal auditors must confirm that management has implemented internal auditors' recommendations or management's action plans.

# Other Projects

## Healthcare Claims Co-sourcing

- Annual healthcare expenses exceed approximately \$32 million
- We will reengage our audit software provider to update our claims auditing system to evaluate healthcare claims for compliance with plan design
- Scope will include previous two years of claims



# Other Projects

## Others

- Fraud Hotline
- Information Technology Council
- Change Order Review Committee
- Railcar Replacement Steering Committee
- Maintenance Management System Upgrade (Ultramain)
- Oracle Upgrade Steering Committee
- Executive Records Management Committee

# Staff Training

**Internal Audit Department staff received the following training during the First Quarter 2024:**

- Get to Know the New Global Internal Audit Standards (IIA Webinar)
- Fraud Day: Anti Fraud Management, Fraud Investigation Topics, Identify Theft (NEOIIA/NEOACFE)
- New Global Audit Standards, Ohio Business Climate, and Rates & Foreign Exchange (NEOIIA/OSCPA)

# Cybersecurity Assessment

# GCRTA Cybersecurity Risk Assessment Plan

## Ransomware Readiness Assessment

- Understand your cybersecurity posture with respect to the ever-evolving threat of ransomware

## External Dependencies Management

- Evaluate risks of third parties that provide, operate, control, have access to, own, or have other responsibilities over key IT and related assets

## Cyber Resilience Assessment

- Evaluate the cybersecurity and service continuity practices of critical infrastructure owners and operators.

# GCRTA Cybersecurity Risk Assessment Plan

## December 2023:

- Ransomware Readiness Assessment - **Complete**

## 2024:

- External Dependencies Management
- Cyber Resilience Assessment

## Tabletop Exercises

*\* The time between assessments will allow for implementation of results*

# Risk Assessment Team

CISA: Security Advisors

GCRTA:

- Information Technology/Management Information Systems & other Subject Matter Experts
- Transit Police – Federal Transit Administration/Department of Homeland Security Liaison
- Internal Audit
- Legal

# April 2024 -GCRTA - Cybersecurity Tabletop Drill



- Organizational Awareness
- Preparedness for a Cyber Event
- Exercise GCRTA Incident Response Plan
- Capture Lessons Learned

# Questions & Feedback

