

## Minutes

### RTA Audit, Safety Compliance & Real Estate Committee Meeting

9:42 a.m. February 28, 2023

**Committee Members:** Lucas (Acting Chair), Joyce, McCall

**Not present:** Koomar, Moss, Weiss

**Other Board Members:** Biasiotta, Welch

**Staff:** Allen, Birdsong Terry, Burney, Caver, Ciesla, Clark, Coffey, Dangelo, Feinn, Ferrell, Fields, Fleig, Garofoli, Keshkaren, Kirkland, Miller, Schipper, Steiner, Sutula, Talley, Vukmanic, Walker-Minor, Woodford, Young

**Public:** Bingaman, Friedman, Gibbons, Loh, Martin, McDonnell

The meeting was called to order at 9:42 a.m. There were three (3) committee members present. Rev. Lucas preceded over the meeting in Mayor Koomar's absence.

#### Internal Audit Quarterly Report – 4<sup>th</sup> Quarter 2022

Tony Garofoli, Executive Director, Internal Audit, gave the report. The Internal Audit department presented the activities in detail to the committee on February 22, 2023. Today's report is a summary. The Internal Audit (IA) Plan is approved by the committee and Board. Details of this report are found in the February 22, 2022 Audit, Safety Compliance and Real Estate Committee minutes and PowerPoint presentation which contain the following items:

• Completed Projects	• Status of Outstanding Follow-up
• Continuous Auditing	• Other Projects
• Projects in Progress	• Staff Training
• Special Requests/Emerging Issues	• Staff Profiles
• External Audit Coordination	

They met with management to review Completed Projects and received their feedback to their recommendations and released the reports. Projects included Travel Expense and Reimbursement, CNG Vehicle Purchase, Advertising Services, Revenue Generating Ads Services, Paratransit Purchase, Employee Separations, Petty Cash, COVID 19 Hazard Pay, Tool Allowance and Safety Shoes & Safety Glasses Reimbursement, Tower City Customer Service Center, Mobile Ticking On Board Validator and Pre-printed Fare Media Inventory. They will track the implementation of recommendations in their Audit management system.

They developed audit scripts to interrogate system data completing 100% audits for the transactions. During the quarter, they completed scripts for Fare Collection, P-card Transactions, Paratransit Eligibility, Nepotism and Payroll. They are sharing results with management and stakeholders.

For Projects in Progress, they added updates to provide transparency and informational status. This section includes projects where field work is complete and they are waiting for management responses. Special Request and Emerging Issues are completed as the Inspector General. Projects include Employee Nepotism, Incompatible Employment and Revenue Collection. The results of the investigation were shared with stakeholders. They will follow up on recommendations.

The State Auditor will perform the 2022 Single Audit. The FTA will conduct a Triennial Review of our federal grant programs in May. The remainder of the program is informational. They participated in several meetings to share risk management programs and their staff attended training.

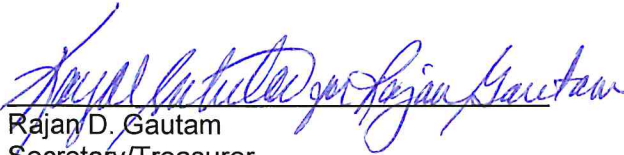
2023 Internal Audit Plan

A resolution to approve the 2023 Internal Audit Plan is on the Board Meeting agenda today. They solicited feedback from the Board, senior management and operating line directors. They aligned the plan with the strategic plan and success outcomes. The plan was presented at the February 22 Audit Committee meeting.

External Assessment

An independent consultant was hired to audit the IA department's self-assessment. The results are that GCRTA Internal Audit generally conforms to International Standards and Code of Ethics. Generally Conforms is the top rating. It means the IA activity has a charter, policies and processes that are in conformance with the standards.

The meeting was adjourned at 9:49 a.m.

  
Rajan D. Gautam  
Secretary/Treasurer

  
Theresa A. Burrage  
Executive Assistant