

GREATER CLEVELAND
REGIONAL TRANSIT
AUTHORITY

INTERNAL AUDIT
QUARTERLY REPORT
First Quarter - 2022

May, 2022

**GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY
INTERNAL AUDIT DEPARTMENT QUARTERLY REPORT
JANUARY 1, 2022 THROUGH MARCH 31, 2022**

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INTRODUCTION

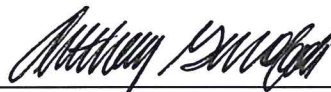
Presented herein and in accordance with Board Policy is the report of the Internal Audit Department activities for the First Quarter 2022. The report outlines work performed, recommendations and management's responses, including specific steps for the implementation of all agreed-upon recommendations and other pertinent data.

The purpose of the Greater Cleveland Regional Transit Authority's Internal Audit Department is to provide independent, objective assurance and consulting services designed to add value and improve GCRTA's operations. The mission of internal audit is to enhance and protect organizational value by providing risk-based and objective assurance, advice, and insight. The Internal Audit Department helps GCRTA accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management, and control processes.

We will respond to requests for assurance and consulting services in a timely manner. Please contact me at (216) 356-3106 to service your requests.

The Internal Audit Department functions as the inspector general for the GCRTA. The mission of the inspector general is to detect and deter waste, fraud, abuse, and misconduct in GCRTA programs and personnel, and to promote economy and efficiency in those programs. These responsibilities include initiating and conducting inspections and investigations of GCRTA operations and activities. Also, forwarding to the appropriate authorities evidence of criminal wrongdoing that is discovered as a result of any inspection or investigation.

The Greater Cleveland Regional Transit Authority does not tolerate fraud, waste, abuse, theft, or ethical violations. If you are aware of any such activity occurring against or within the GCRTA, please contact the GCRTA Fraud/Waste/Abuse/Ethics Hotline at (216) 350-5130 or <http://www.riderta.com/fraudhotline>



5/2/2022

Anthony A. Garofoli
Executive Director of Internal Audit

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2022 INTERNAL AUDIT PLAN

Project	Budgeted Hours	Success Outcome(s)
<u>COVID-19 Activities</u>		
American Rescue Plan – Federal Grant	80	I,II,III
<u>Consulting Projects</u>		
Audit Management System Replacement	200	IV
Data Analytics	160	II,III
Fraud Risk Assessment	240	II,III,IV
IPPF – Internal/External Assessment	240	IV
Third-Party Risk Assessment	240	I,III
<u>Continuous Auditing</u>		
Accounts Payable	200	II,III
Accounts Receivable	200	II,III
Nepotism	160	IV
Payroll	240	III,IV
Paratransit Eligibility/Certification	160	I,II
Purchasing Card Expenses	160	III,IV
Revenue Collection	160	III
<u>Contract Audits</u>		
ATU Contract Implementation	160	III,IV
Advertising Agency	160	I,II,III,IV
Compressed Natural Gas Vehicle Replacement	160	I,II,III
Common Area Maintenance - Tower City	200	III
Compensation Study	200	I,II,III
Hayden Garage Roof Replacement	200	I,IV
Health Care Expenses	240	III
Heavy Rail Motor Overhaul	160	I,II,III
Heavy Rail Vehicle Replacement	500	I,II,III
Laptop Replacement Program	240	III,IV
Main Office Building HVAC Replacement	200	III,IV
Revenue-generating Advertising	200	I,II,III
Tower City East Portal Rehabilitation	200	I,II
Viaduct Rehabilitation	200	I,II
<u>External Audits</u>		
Financial Audit Support	160	II,III
Federal Transit Administration - Triennial Review	100	II,III
Public Transit Agency Safety Plan	340	I,II
System Security Plan	200	I,II

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2022 INTERNAL AUDIT PLAN

Information Technology Audits

Change and Patch Management	160	III,IV
Consolidated Train Dispatch System	160	I,III,IV
Cyber Liability/Testing	160	III,IV
Disaster Recovery	200	I,III,IV
Information Technology Governance	240	III,IV
Maintenance-Management System Upgrade	200	III,IV
Operator Time & Attendance System Upgrade	200	III,IV
Oracle System Upgrade/Migration	400	III,IV
RiskMaster/Oracle Interface	160	III
Transit Police Body Cameras	200	I,II,IV

Internal Audits

Absence Control - FMLA	200	III,IV
Accrued Leave	160	III,IV
Blank Ticket Stock	160	III
Cash Collections Sites	160	III,IV
Customer Service Center - Tower City	160	II,III
Fare Media Inventory/Distribution	200	III
Federal Infrastructure Grant	160	I,II,III
Hiring Practices	240	IV
Overtime	200	I,III,IV
Parts Inventory - Cycle Counting	200	III
Petty Cash	100	III
Records Retention	160	III
Scorecard Data/Information	160	I,II,III,IV
Travel Reimbursement	120	III

Revenue Collection Audits

Fare Collection Contract/Controls	200	I,III
Mobile Revenue Pass Collections	200	I,III

Special Requests & Emerging Issues 2000

Success Outcomes

- I. Customer Experience
- II. Community Value
- III. Financial Sustainability
- IV. Employee Engagement

“The chief audit executive must establish a risk-based plan to determine the priorities of the internal audit activity, consistent with the organization’s goals” - Institute of Internal Auditors Professional Standards – Planning 2010.

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COMPLETED PROJECTS

GCRTA Travel Expense & Reimbursements

Purpose:

Per Chapter 656.03 of the Codified Rules and Regulations of the GCRTA - Travel Policies and Procedures: "Travel expenses will be subject to a final compliance review by the Internal Audit Department."

Scope:

Internal Audit reviewed all the Board of Trustee and employee Travel Reports and Reimbursement Requests for the period January 1, 2022 through March 31, 2022 prior to cash disbursement. The review included tests for allowability, reasonableness, and timeliness.

Results:

Internal Audit reviewed all of the Travel Reports and Reimbursement Requests during the period. Any exceptions to the Codified Rules and Regulations and Administrative Procedure 024 - Travel Policy were returned to management for correction prior to final approval and cash disbursement.

Vehicle Purchase – (16) five-door 60-ft. articulated BRT coaches – (New Flyer)

Purpose:

The Board of Trustees authorized the Contract No. 2020-046 with New Flyer of America Inc. for the manufacture and delivery of up to (16) five-door 60-ft. articulated Bus Rapid Transit (BRT) coaches, spare parts, tooling and training.

The Federal Transit Administration obligates federal funds to the GCRTA for purchasing buses to carry passengers in mass transit service. Recipients of these funds must comply with several federal regulations, one of which is the Pre-Award and Post-Delivery Rule.

Scope:

Audit Staff will complete the applicable Buy America Review, required by Federal Transit Administration.

Results:

Internal Audit completed the Post-Delivery Buy America Review, the Purchaser's Review, and the Federal Motor Vehicle Safety Standards Review. Both the contractor

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COMPLETED PROJECTS

and management complied with federal regulations. All 16 of these BRT vehicles were placed into revenue service.

Vehicle Purchase – (20) Compressed Natural Gas Coaches – (Gillig, LLC)

Purpose:

The Board of Trustees authorized the exercise of an option under Contract 2021-100 with Gillig, LLC, for the purchase and delivery of up to 20, 40-ft., low floor CNG coaches including training, special tooling and spare parts.

The Federal Transit Administration obligates federal funds to the GCRTA for purchasing buses to carry passengers in mass transit service. Recipients of these funds must comply with several federal regulations, one of which is the Pre-Award and Post-Delivery Rule.

Scope:

Audit Staff completed the applicable Buy America Review, required by Federal Transit Administration.

Results:

Internal Audit staff completed the Post-Delivery Buy America Review, the Purchaser's Review, and the Federal Motor Vehicle Safety Standards Review. Both the contractor and management complied with federal regulations. As of this report, 14 of the 20 CNG coaches are service ready.

Farebox Inventory

Purpose:

The GCRTA Board of Trustees authorized Contract No. 2006-039 with GFI Genfare, Inc. for the furnishing of fare boxes, spare parts and maintenance training as part of the new automated fare collection system.

Scope:

Internal Audit completed an audit to inventory fareboxes and evaluate the security components of the system. We also evaluated the workflows and internal controls in place to provide assurance the system is working as designed.

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Results:

Internal Audit verified the location of 644 of the 800 fareboxes purchased by management in 2007. The count did not include fareboxes transferred to the electronic repair unit for maintenance, fareboxes assigned to operating districts for training purposes, and fareboxes disposed of for various reasons. We identified 15 missing fareboxes; management is completing an audit to locate these fareboxes.

Internal Audit completed an internal controls review for the inventory and handling of farebox security components. Internal controls are in place and working effectively.

We issued four management level recommendations. Internal Audit will follow-up on corrective actions and verify implementation through our computerized audit management system.

Tire Lease & Maintenance

Purpose:

The GCRTA Board of Trustees authorized Contract No. 2019-144 with Michelin North America Inc. for the furnishing of tire and wheel maintenance services and for the leasing of radial tires.

Scope:

Internal Audit will evaluate contract compliance and management controls.

Results:

Internal Audit issued 10 recommendations, including seven contract compliance issues and three management level comments. Management transferred contract management responsibility to GCRTA Supply-chain management. Management completed several corrective actions and scheduled other for implementation.

Internal Audit will follow-up on corrective actions and verify implementation through our computerized audit management system.

Petty Cash

Purpose:

GCRTA Administrative Procedure 003 provides guidelines for the assignment, custodial duties, and allowable use of petty cash funds.

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COMPLETED PROJECTS

Scope:

Internal Audit reviewed 16 petty cash accounts for compliance with the administrative procedure.

Results:

We counted 16 petty cash funds. Ten accounts reconciled to assignments completely; six accounts had overages. One account is missing.

Internal Audit issued six management level recommendations to address account administration matters.

Internal Audit will follow-up on corrective actions and verify implementation through our computerized audit management system.

Public Transportation Agency Safety Plan – Procurement Activities

Purpose:

Under 49 CFR Part 673, the Federal Transit Administration requires that public transportation systems receiving federal funds under the Urbanized Area Formula Grants develop a Public Transit Agency Safety Plan. The FTA charges State Safety Oversight Agencies with evaluating PTASP compliance. GCRTA's Public Transit Agency Safety Plan includes the Safety Department's responsibilities and activities per Ohio Department of Transportation's State Safety Oversight standards. Each year, Internal Audit conducts audits of sections of the PTASP to support the requirement to conduct internal audits of every section of the plan on a triennial basis.

For 2021, the GCRTA Safety Department requested that Internal Audit perform an audit of the Procurement elements of the PTASP. The plan addresses Procurement in Section 2.1.10 "Procurement Tasks" and Section 3.5 "Procurement and System Modifications."

Scope:

Internal Audit reviewed Procurement Department activities in the period 2019-2021. We sampled 15% of the 52 contracts to validate the Procurement Department had Safety Department review/sign-off for the contract specifications.

Results:

We found no exceptions and provided a copy of our report to Ohio Department of Transportation.

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COMPLETED PROJECTS

Sales Agent Collections

Purpose:

The GCRTA Accounting Department works with sales agents to provide fare media (ticket) consignments, sales agent invoices, cash collections, and returns.

Scope:

Internal Audit completed a review of the GCRTA sales agent program. The audit scope included a review of consignment agreements, sales agent invoicing and credit returns, GCRTA order fulfillment, program growth, and the geographic distribution of sales agents.

Results:

We assessed risks and controls via interviews with management and a process walkthrough of sales agent returns. Accounting controls for the consignment, invoicing, credit returns, and order fulfillment are in place and working effectively. We noted no exceptions.

Internal Audit issued five management level recommendations, including the reconsideration of consignment agreements and sales commissions.

Internal Audit will follow-up on corrective actions and verify implementation through our computerized audit management system.

The Board of Trustees approved Resolution 2020-68 on September 1, 2020 amending the fare structure to provide fare relief and fare equity, especially for customers who transfer.

Internal Audit completed a value-added analysis to identify and map sales agents who are selling the reduced fare media (tickets) to these customers. Management is reviewing the analysis to develop next steps for enhancement of fare media sales.

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CONTINUOUS AUDITING PROGRAM

Continuous auditing is an automatic method used to perform auditing activities, such as control and risk assessments, on a more frequent basis. Technology plays a key role in continuous audit activities by helping to automate the identification of exceptions or anomalies, analyze patterns within the digits of key numeric fields, review trends, and test controls, among other activities.

Customer Fare Collections

Purpose:

To evaluate and provide assurance customer fares, collected from fare collections systems are reconciled, posted to accounting records and deposited in the bank.

Scope:

Internal Audit Staff developed a continuous audit test, utilizing audit software, to query the fare collections systems data to reconcile with cash counts, GCRTA accounting records and third-party bank deposits. The audit script executes daily. Any exceptions are noted for investigation with appropriate management.

Results:

We executed the audit script successfully. The on-board revenue collections system is working effectively. The system captured the transactions, cash was collected, reconciled, and deposited, and revenue receipts were posted to the general ledger.

The "Proof of Payment" system fare collection receipts represent approximately 10% of the total revenue receipts. Fares paid with credit cards were collected, reconciled, and deposited without exception. Cash collections included some immaterial differences between machine totals and amounts deposited, due to known system errors.

Procurement Card (P-Cards)

Purpose:

The GCRTA launched a P-Card Program many years ago. P-Cards provide a means for streamlining the procure-to-pay process, allowing cardholders to procure goods and services in a timely manner, reduce transaction costs, track expenses, take advantage of supplier discounts, reduce or redirect staff in the purchasing and/or accounts payable departments, reduce or eliminate petty cash, and more.

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CONTINUOUS AUDITING PROGRAM

Scope:

Internal Audit developed a continuous auditing script to evaluate P-Card transactions for compliance with the GCRTA Procurement Card Policy. We also evaluate transactions for potential fraud, waste and abuse.

Update:

Internal Audit updated and executed the script for the period October 1, 2020 through March 31, 2022. We are analyzing and summarizing the data to meet with management.

We will develop a risk-based sample to evaluate compliance with the PCard Policies and Procedures.

Nepotism

Purpose:

The GCRTA Code of Ethics provides policy to ensure the hiring and supervision, by and within the Authority, is conducted in compliance with the Ohio laws, and in a manner that enhances public confidence in the Authority, prevents situations that give the appearance of partiality, preferential treatment, improper influence, and conflict of interest.

Scope:

Internal Audit evaluated the relationships and employment placement for all of the active employees. GCRTA Personnel Policy 300.03 Employment of Relatives provides:

“...For purposes of this policy, “immediate family” shall mean spouse, children, parents, grandparents, brothers, sisters, grandchildren or any person related by blood or marriage, or relative residing in the same household...”

Update:

Internal Audit is updating the script to account for employee movements, new hires, and promotions.

Accounts Payable

Purpose:

The GCRTA Accounting Department processes payment to vendors and contractors.

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CONTINUOUS AUDITING PROGRAM

Scope:

Internal Audit is developing a continuous auditing script to evaluate payables and to search for fraud, waste, and abuse.

Update:

We suspended the development of this audit script due to lack of audit resources. We will resume the work during the Third Quarter 2022.

Accounts Receivable

Purpose:

The GCRTA Accounting Department collects payments from sales agents, lease agreements, legal settlements, and others.

Scope:

Internal Audit is developing a continuous auditing script to evaluate receivables and to search for fraud, waste, and abuse.

Update:

We suspended the development of this audit script due to lack of audit resources. We will resume the work during the Third Quarter 2022.

Fuel Expense

Purpose

GCRTA management contracts with suppliers to deliver diesel fuel to storage tanks. The price of fuel fluctuates throughout the day.

Scope:

Internal Audit is developing a continuous auditing script to evaluate price fluctuations, delivery dates, the quantity of fuel delivered, and amounts paid for fuel. We will evaluate contract compliance and search for fraud, waste, and abuse.

Update:

We suspended the development of this audit script due to lack of audit resources. We will resume the work during the Third Quarter 2022.

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CONTINUOUS AUDITING PROGRAM

Paratransit Certification System Database

Purpose

GCRTA management certifies eligible applicants who schedule and ride Paratransit services. Management utilizes a computerized system to store inactive and active customer information.

Scope:

Internal Audit developed a continuous auditing script to evaluate both inactive and active customer information with the death records posted to the State of Ohio – Department of Health - Vital Statistics Database. We will provide management with data matches to update the Certification System database and search for fraud, waste, and abuse.

Internal Audit did not execute the script during the First Quarter 2022 due to staff vacancies. We will include the 2021 transaction activities during the Third Quarter 2022.

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PROJECTS IN PROGRESS

Railcar Vehicle Replacement

Purpose:

The GCRTA Board of Trustees authorized Contract No. 2019-115 with LTK Consulting Services, Inc. dba LTK Engineering Services for technical specification, program management and engineering services for Red Line HRV replacement.

Scope:

Internal Audit will evaluate contract compliance and management controls.

Update:

The Procurement Department canceled the first procurement due to lack of a responsive proposal. Management updated the specifications and issued a second Request for Proposal.

Internal Audit is completing a pre-award review. Management is evaluating management proposals. Internal Audit continues to attend project meetings to evaluate compliance with applicable federal and state procurement laws and regulations.

Consolidated Train Dispatch System

Purpose:

The GCRTA purchased the consolidated train dispatch system in 1994. The system received many enhancements, including reprogramming and software updates during its life cycle. Operations management uses the system to control and monitor the rapid transit signal system from a single facility, the Integrated Command Center. It is a combination of hardware and software, critical to the operations of the Authority's rail system.

Scope:

Internal Audit reviewed the access controls, data processing, and output controls. We evaluated the support agreement, condition of the back-end computer hardware, and other system components. We interviewed operations and maintenance employees.

Update:

This audit is completed and Internal Audit met with management to share results. We are waiting on management responses to include in the report. We will release this report during the Second Quarter 2022.

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PROJECTS IN PROGRESS

Management issued a Request for Proposal, where proposals are due in May 2022. Internal Audit will monitor the project as a non-voting member of the GCRTA procurement evaluation team. Management plans to include the Internal Audit findings in the procurement of the replacement system.

Facilities Access – (Keys)

Purpose:

The GCRTA Transit Police is responsible for building and facility access control. They maintain a system and inventory of keys.

Scope:

Internal Audit summarized and evaluated the system and inventory controls in place for keys.

Update:

This audit is completed and Internal Audit met with management to share results. We will be waiting on management responses to include in the report. We will release this report during the Second Quarter 2022.

Triskett Garage Compressed Natural Gas Plant Construction

Purpose:

The GCRTA Board of Trustees authorized Contract No. 2019-062 with Trillium Transportation Fuels, LLC, dba Trillium CNG to provide installation of the CNG fueling system at the Triskett bus garage

Scope:

Internal Audit evaluated contract compliance and management controls.

Update:

Fieldwork is complete for this audit. Management is waiting on the delivery, installation, and testing of gas monitoring sensors at the Triskett District facility to fully utilize the fueling system, maintain, and store the compressed natural gas buses. We will conclude our work and issue the report at the conclusion of these activities.

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PROJECTS IN PROGRESS

Customer Service Center – Point of Sale System

Purpose:

GCRTA management is implementing a new point of sale software system. The system will support sales transactions, inventory management, and provide management reports.

Scope:

Internal Audit will evaluate system configuration, workflow, access controls, input controls, processing controls, and output controls. Management will implement this system at both the Tower City Center Customer Service Center and the Main Office Building Customer Service Center.

Update:

Management terminated the contract with the system provider for convenience. They will procure a replacement system to address internal audit concerns.

Internal Audit will continue to monitor and follow-up on this outstanding issue and management recommendation through our computerized audit management system.

Special Event – Revenue Collection

Purpose:

GCRTA management deploys additional equipment and procedures to collect fares during special events.

Scope:

Internal Audit will document and test the controls in place to evaluate revenue collection, and trace the collections to the bank and accounting records.

Update:

Fieldwork is completed. We will schedule a meeting with to receive their feedback. We will release this report during the Second Quarter 2022.

Transit Police Body Cameras

Purpose:

Management will purchase and implement body cameras for Transit Police personnel.

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Scope:

Internal Audit will evaluate the system implementation for compliance with applicable contracts, Transit Police policies, records retention and storage plans and policies, and the chain of custody for transferring information.

Update:

Internal Audit completed an inventory of body worn cameras. We also reviewed the Transit Police procedures to conduct a pilot program for the cameras. The pilot program is continuing; Internal Audit is engaged to monitor compliance with management controls.

Fare Collection – (Brinks, Incorporated)

Purpose:

Management utilizes a third-party contractor to pick-up, count, and deposit fare collections.

Scope:

Internal Audit will evaluate contract compliance and management controls.

Update:

Internal Audit is waiting for the Brinks, Incorporated release of their independent auditor's SSAE 16 SOC 1 Report and bridge letter. The SSAE 16 is the Statements on Standards for Attestation Engagements No. 16. It provides a set of standards and guidance for attestation reporting on organizational controls and processes at service organizations. We will use this report to evaluate both GCRTA and Brink's operations. We expect to receive the report in May 2022.

**GCRTA – Cleveland State University Student Universal Access Fare Program
(U-Pass Program)**

(Board Resolution 2004-001)

Purpose:

The GCRTA entered into an agreement to provide prepaid and universal access to public transportation services. Each full time student pays a flat fee per semester and is able to ride GCRTA services on an unlimited basis during the semester.

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PROJECTS IN PROGRESS

Scope:

Internal Audit will evaluate compliance with the agreement.

Update:

Management completed the negotiation of terms and conditions with CSU. Internal Audit will apply these terms and conditions to complete the audit. We suspended this audit due to lack of audit resources. We plan to resume this audit during the Second Quarter 2022.

Paratransit Supplemental Services

Purpose:

The GCRTA Board of Trustees authorized three contracts to provide Paratransit Services for a three-year period, beginning June 1, 2019.

- Contract No. 2018-097C with Senior Transportation Connection
- Contract No. 2018-097B with GC Logistics of Mississippi, LLC
- Contract No. 2018-097A with Future Age, Inc. DBA Provide A Ride

Scope:

Internal Audit will evaluate contract compliance and management controls.

Update:

Internal Audit suspended the audit due to lack of audit resources. We plan to resume the audit during the Second Quarter 2022.

Fiber Optic Line Replacement - Red Line Construction

Purpose:

The GCRTA Board of Trustees authorized Contract No. 2017-122 with Clifton, Weiss & Associates, Inc. for Project 59 - Fiber Optic Communications System Improvements and

Contract No. 2019-146 with Lake Erie Technologies, Inc. for Project 59 - Fiber Optic Communications System Improvements.

Scope:

Internal Audit will evaluate contract compliance and management controls.

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PROJECTS IN PROGRESS

Update:

We noted this construction project experienced delays with long lead-time for supplies and some conflicts between supporting design firms.

Tower City Track Replacement

Purpose:

The GCRTA Board of Trustees authorized Contract No. 2019-001 with Railworks Track Services, Inc., for Project 52M - Rehabilitation of Tracks 10 and 13 at Tower City Station

Scope:

Internal Audit will evaluate contract compliance and management controls.

Fare Media Inventory

Purpose:

GCRTA management warehouses fare media (tickets) in secured locations. A computerized order entry system is used to account for inventory, point of sale and customer orders, invoices, and delivery locations.

Scope:

Internal Audit conducts audits to evaluate the existence, completeness and value of the inventory.

Vehicle Purchase – (10) Paratransit Replacement Vehicles – (Myers Equipment)

Purpose:

The Board of Trustees authorized Contract No. 2021-064 with Myers Equipment Corp. for the purchase of up to 10 Eldorado National Aerotech paratransit coaches. The Federal Transit Administration obligates federal funds to the GCRTA for purchasing buses to carry passengers in mass transit service. Recipients of these funds must comply with several federal regulations, one of which is the Pre-Award and Post-Delivery Rule.

Scope:

Audit Staff will complete the applicable Buy America Review, required by Federal Transit Administration.

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PROJECTS IN PROGRESS

Update:

The manufacturer is waiting on supply chain vendors to manufacture the vehicles. An estimated production date is not available as of this report.

Viaduct Rehabilitation

Purpose:

The Board of Trustees authorized Contract No. 2021-044 with BECDIR Construction Co. for Project 27Y - Rehabilitation of the Cuyahoga Viaduct.

Scope:

Internal Audit will evaluate compliance with contract terms and conditions.

2021 Consolidated Appropriations Act (American Rescue Plan)

Purpose:

The American Rescue Plan Act of 2021 (ARP), which President Biden signed on March 11, 2021, includes \$30.5 billion in federal funding to support the nation's public transportation systems as they continue to respond to the COVID-19 pandemic and support the President's call to vaccinate the U.S. population.

The GCRTA estimates it will receive approximately \$136 million dollars.

Scope:

Management continues to draw down available funds for operating expenses. Internal Audit developed an audit to evaluate compliance with the ARP Act.

Tower City Common Area Maintenance Agreement

Purpose:

The GCRTA entered into a 1994 agreement with then Tower City Properties, Inc. The agreement includes governing language for easements, property, and the reimbursement of costs. It also includes pass-through expenses to the GCRTA for utilities, security, cleaning, and building maintenance.

Scope:

Internal Audit develop an agreement abstract to identify these pass-through expenses. We will conduct an audit of supporting information for these costs and payments.

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PROJECTS IN PROGRESS

Locomotive Purchase

Purpose:

The Board of Trustees authorized Contract No. 2021-089 with Geismar North America, Inc., for the purchase of a locomotive work car in an amount not to exceed \$3,291,204.80.

Management will use the locomotive to support rail operations and maintenance. GCRTA will use federal funds for this purchase.

The procurement of this locomotive is subject to a Federal Transit Administration Pre-Award Review, prior to the contract Notice to Proceed and a Post-Delivery Review prior to accepting title and placing the vehicle into support service.

Scope:

Internal Audit will conduct the FTA Pre-Award and Post-Delivery Reviews. We will also conduct a contract compliance audit.

Heavy Rail – Motor Overhaul (Swiger Coil Systems)

Purpose:

The Board of Trustees authorized Contract No. 2021-181 with Swiger Coil Systems, a Wabtec Co., to provide heavy rail traction motor overhaul services for a total contract amount not to exceed \$2,210,344.00 for a two-year period.

Scope:

Internal Audit will conduct a contract compliance audit.

Advertising Services (Brokaw, Inc.)

Purpose:

The Board of Trustees authorized Contract No. 2021-098 with Brokaw, Inc. to provide advertising services for a period of one year in an amount not to exceed \$850,000.00, with two, one-year options in an amount not to exceed \$850,000.00 for each option year,

Scope:

Internal Audit will conduct a contract compliance audit.

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PROJECTS IN PROGRESS

Revenue Generating Ads Services (Lamar Transit, LLC)

Purpose:

The Board of Trustees authorized Contract No. 2017-079 with Lamar Transit, LLC to provide shelter advertising sales services for a period of three years, with two, one-year options, revenue generating.

Scope:

Internal Audit will conduct a contract compliance audit.

Cash Collection Sites

Purpose:

The GCRTA has several cash collection sites at various locations.

Scope:

Internal Audit will review the cash collection processes, document internal controls, and develop a test of controls. We will trace cash collected to the bank deposits and accounting records.

Cycle Counting - Inventory Parts

Purpose:

The GCRTA purchases and maintains parts to fix vehicles, equipment, infrastructure, and electronic components. We are coordinating efforts with the State of Ohio – Office of the Auditor during their 2021 audit of the GCRTA financial statements.

Scope:

We will document and test the management controls in place to account for the parts inventory. We will trace the financial data to the accounting records.

Collective Bargaining Agreement - Contract Implementation (ATU 268)

Purpose:

The Board of Trustees approved a new three-year collective bargaining agreement covering conditions of employment with Local 268 of the Amalgamated Transit Union for the period August 1, 2021 through July 31, 2024.

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PROJECTS IN PROGRESS

Scope:

Internal Audit will review the implementation of terms and conditions for compliance with the agreement.

Mobile Ticketing Application

Purpose:

The Board of Trustees authorized Contract No. 2022-018 with Masabi LLC to provide the EZfare Mobile Ticketing Solution for an amount not to exceed \$2,700,000.00.

Scope:

Internal Audit will coordinate efforts with GCRTA project management to evaluate the implementation of the fare collection application.

Change and Patch Management Controls

Purpose:

The purpose of this audit is to evaluate Information Technology Governance, software and application security, and software and application functionality.

Security: Patch management fixes vulnerabilities on our software and applications that are susceptible to cyber attacks, helping the GCRTA reduce its security risk.

System Uptime: Patch management ensures our software and applications are kept up to date and run smoothly, supporting system uptime.

Scope:

Internal Audit will review and evaluate IT Governance controls in place. We will also perform tests of change and patch management controls.

Internal Assessment

Purpose:

Per Chapter 262 of the Codified Rules and Regulations of the GCRTA, the Internal Audit Department will maintain a quality assurance and improvement program that covers all aspects of the Internal Audit Department.

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PROJECTS IN PROGRESS

Scope:

Internal Audit will complete an internal assessment to evaluate conformance with Institute of Internal Auditors Standards and Code of Ethics.

Employee Separation Process

Purpose:

Define current employee separation process, evaluate process controls, and identify process improvement areas.

Scope:

Evaluate the following processes:

- Employee Release Form Asset Tracking
- Information Technology access termination
- Final payout/arrears calculation
- Pre-termination hearings
- Timeliness of processing

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SPECIAL REQUEST AND EMERGING ISSUES
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Employee's Time & Attendance Records

Purpose:

The Human Resources Senior Director of Labor and Employee Relations requested an audit of an employee's time card records and data entries.

Scope:

Internal Audit reviewed the employee's time card and data entries for compliance with GCRTA Personnel Policies.

Results:

We issued a recommendation to recover the overpayment of compensation to an employee. The recommendation also include an adjustment to the employee's compensated leave balances. Management agreed with the recommendation and implemented corrective actions.

Internal Audit will monitor and verify the implementation of corrective actions through our computerized audit management system.

Main Office Building Garage Repairs

Purpose:

The Deputy General Manager of Legal Affairs/General Counsel requested an investigation of the project management and repairs to the Main Office Building garage.

Scope:

Internal Audit conducted interviews, walkthroughs, and evaluated compliance with the existing agreement.

Results:

GCRTA Engineering and Project Management re-assessed the damaged areas. A contractor was engaged to complete temporary repairs. They will evaluate the need for a long-term repair program.

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SPECIAL REQUEST AND EMERGING ISSUES
--

Purchasing Card – Computer Purchases

Purpose:

Internal Audit received multiple tips through the fraud hotline and email, concerning the misuse of a Purchasing Card to procure a computer and accessories.

Scope:

Internal Audit reviewed all of the PCard transactions for the cardholder. We also reviewed the computer purchases for compliance with GCRTA Policy and Procedures. We also reviewed the computer purchase for compliance with the established inventory practices for GCRTA information technology assets.

Results:

GCRTA management recovered all of the computers and accessories. The employee resigned from service. Management is enhancing controls to mitigate the risks.

Third-Party - Telecommunication and Data Services

Purpose:

The Director of Procurement requested an audit to evaluate the third-party telecommunication and data services invoices.

Scope:

The GCRTA has several purchase order with one company for telecommunication and date services. Internal Audit evaluated invoices, late invoice payments, and penalty fees.

Update:

Fieldwork is completed and a draft report is available. We scheduled a meeting with management to discuss the report and receive their responses. We will release this report during the Second Quarter 2022.

IT Director Hiring Process

Purpose:

Internal Audit received multiple tips through the fraud hotline and email, concerning the hiring process for the Information Technology Director position.

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SPECIAL REQUEST AND EMERGING ISSUES
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Scope:

Internal Audit is reviewing the Human Resources process and position hiring files. We are also reviewing the background check and information from the individual's previous employer.

Update:

The investigation is completed. We provided a draft report to management and we are waiting on their response. We will issue the report during the Second Quarter 2022.

ODOT Request – Operator Complaint

Purpose:

The Ohio Department of Transportation requested a special investigation into a complaint filed by a GCRTA employee to the Executive Director of ODOT.

The complaint alleges malfunctioning equipment and infrastructure, which resulted in unfair discipline.

Scope:

Internal Audit will review the complaint, maintenance records, and personnel records. We will interview appropriate employees, including the complainant.

Employee Background Checks

Purpose:

The General Manager/CEO and Deputy General Manager of Finance & Administration requested a review of the Human Resources background check during the hiring process.

Scope:

Internal Audit will review and evaluate the background check process, completed by Human Resources and its third-party contractor.

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SPECIAL REQUEST AND EMERGING ISSUES

Employee Overtime

Purpose:

Internal Audit received multiple tips through the fraud hotline and email, concerning the work assignments and overtime paid to a GCRTA employee.

Scope:

Internal Audit will review and evaluate the assignments, task maintenance records, time & attendance records, and compensated paid to the employee.

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EXTERNAL AUDIT COORDINATION

The International Standards for the Professional Practice of Internal Audit provides:

- 2050 – *Coordination:*
 - *“The chief audit executive should share information and coordinate activities with other internal and external providers of assurance and consulting services to ensure proper coverage and minimize duplication of efforts.*

The following Federal and State Agencies performed audits and reviews of the Authority’s policies and records during the First Quarter 2022:

State of Ohio – Office of the Auditor

- The State Auditor is completing fieldwork for the 2021 Single Audit. A draft review of results is scheduled for the Second Quarter 2022 with the Board of Trustees and management.

- State of Ohio – Ohio Department of Transportation (ODOT)
 - Federal legislation requires each state to have and implement a State Safety and Security Oversight program for its rail transit systems. The ODOT Rail Transit Safety and Security Oversight Program fulfills this requirement.
 - ODOT selected a consultant, Vital Assurance Inc., to act as the Program Manager for Rail Safety and Security Audits.
 - Internal Audit will work with GCRTA Safety to perform the audits as required by ODOT.
 - The Consultant meets with GCRTA Management on a quarterly basis to review and follow-up on outstanding corrective action.
 - The Federal Transit Administration conducted a triennial review of State of Ohio’s compliance with 49 U.S.C. 5329 (e) (9).
 - Management received the final report March 28, 2022. They are preparing responses and implementing appropriate corrective actions.

Internal Audit will coordinate final audit and review findings within our audit management system. We track recommendations and required corrective actions through implementation. Audit staff will review supporting evidence to closeout outstanding issues.

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STATUS OF OUTSTANDING FOLLOW-UP

The International Standards for the Professional Practice of Internal Audit provides:

- 2500 – Monitoring Progress
 - “The chief audit executive must establish and maintain a system to monitor the disposition of results communicated to management.”
 - “The chief audit executive must establish a follow-up process to monitor and ensure that management actions have been effectively implemented or that senior management has accepted the risk of not taking action.”

All outstanding issues and recommendations from internal and external audits and reviews are tracked within the Internal Audit Management System (TeamMate) application module (TeamCentral).

Audit staff is directed to follow-up with management to evaluate actions are effectively implemented.

(See the following table from the audit management system).

Recommendation Implementation Tracking

Recommendation	State	Project Code	Project Name	Issue	Issue Type	Priority	Estimated Date	Revised Date	Actual Date	Owner	Entity
Point of Sale System - Cash Register	Started	2016 - SP - 04	Tower City Customer Service Center Investigation	Point of Sale System - Cash Register	Material Weakness	High Priority	6/30/2016	7/31/2022		Walker-Minor, Natoya	Customer Service Center
Time Card Correction	Started	2020 - IA - 14	COVID-19 - Families First Coronavirus Response Act	Employees Not Paid for Paid Time Not Worked Codes	Compliance	Medium Priority	10/30/2020	3/31/2022			Human Resources
IT Disaster Recovery Planning	Started	2021 - EX - 01	2020 State of Ohio Financial Audit - Follow-up	IT Disaster Recovery Planning	Management Letter	Medium Priority	11/30/2021	5/31/2022		Lively, Michael	Innovation & Technology
Destruction of Direct Deposit Authorization Forms	Started	2019 - FWA - 04	Payroll Fraud - Direct Deposit	Failure to Destroy Sensitive Record	Reportable Condition		3/31/2022	6/30/2022		Smith, Karen	Accounting
ERP Module Solution	Started	2019 - FWA - 04	Payroll Fraud - Direct Deposit	Fraudulent Redirection of Direct Deposit Fund	Material Weakness		3/31/2022	4/30/2022		Dwarakanath, Latha	Human Resource Information System
Restricted Access, Service Counter, Records Storage	Started	2019 - FWA - 04	Payroll Fraud - Direct Deposit	Payroll Area Unsecured	Material Weakness		3/31/2022	6/30/2022		Smith, Karen	Accounting
IT Governance - Purchase of Information Technology Assets	Started	2021 - FWA - 04	CIO IT Asset Purchases	IT Governance - Purchase of Information Technology Assets	Material Weakness	High Priority	3/31/2022	5/31/2022		Lively, Michael	Innovation & Technology
Replace Hayden Bus Wash Rack Brushes	Started	2022 - IA - 07	2022 Miscellaneous Observations and Findings	Replace Hayden Bus Wash Rack Brushes	Reportable Condition	High Priority	7/31/2022			Sperhac, John	Greater Cleveland Regional Transit Authority

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OTHER PROJECTS

Fraud Hotline

The GCRTA Fraud Hotline (216) 350-5130 is established to reduce and recover the loss of public funds from any acts of fraud, waste and/or abuse. GCRTA contracts include contact information and require contractors to call whenever they suspect an illegal act or an ethics violation. The Hotline is available to our employees and the public. Audit Staff will work closely with Management, Transit Police as well as law enforcement agencies, prosecutors, professional associations and the public to ensure GCRTA assets are safeguarded.

Information Technology Steering Committee

The Chief Information Officer chairs this committee. The purpose of this committee is to oversee, analyze and prioritize the overall technology needs of the Authority.

Change Order Review Committee

The General Manager/CEO created this committee to review potential contract change orders greater than (50) thousand dollars to validate the appropriateness of the request and to ensure appropriate Procurement and Project Management processes are adhered to. Internal Audit serves as a resource to the committee.

First Quarter 2022 Change Orders:

Internal Audit is a member of the Change Order Committee, established to review potential change orders, greater than \$50,000, for compliance with Federal and State laws and regulations.

- Change Order to Contract Number 2017-5 for Electric Motor Overhaul & Repair Services due to an increased number of motor failures, which resulted in higher number of motors and components requiring overhaul services.

Railcar Replacement Steering Committee

The Deputy General Manager of Operations chairs this committee. The purpose of this committee is provide advice; ensure delivery of the project outputs and the achievement of project outcomes.

Maintenance Management System Upgrade (UltraMain)

The Deputy General Manager of Operations chairs this committee. The purpose of this committee is provide advice; ensure delivery of the project outputs and the achievement of project outcomes.

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OTHER PROJECTS

Oracle Upgrade Steering Committee

The Deputy General Manager of Operations chairs this committee. The purpose of this committee is provide advice; ensure delivery of the project outputs and the achievement of project outcomes.

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STAFF TRAINING

Internal Audit Department staff received the following training during the First Quarter 2022:

Northeast Ohio Internal Audit Local Chapter

- Fraud Day
 - Embezzlement and Procurement Fraud – Association of Certified Fraud Examiners
 - Corporate Fraud, Internal Investigations, Asset Recovery – Flannery/Georgalis, LLC
 - “Wolf of Wall Street Investigation” – Federal Bureau of Investigation
- Environmental, Social, and Governance – Deloitte
- Top Risks for 2022 from the Internal Audit Perspective – Protiviti
- Accounting and Auditing Perspectives on Campus – Baldwin Wallace University

Northeast Ohio Certified Fraud Examiners Local Chapter

- Security and Biometrics

Northeast Ohio Information System Audit and Control Association

- Blockchain, Cryptocurrency, and Ransomware

Greater Cleveland Regional Transit Authority

- Active Shooter Training

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STAFF PROFILES

Anthony A. Garofoli Executive Director of Internal Audit	Anthony joined the GCRTA on September 23, 1996. He earned his BA in Accounting from Cleveland State University. Prior to joining the GCRTA, he worked 16 years in progressively responsible positions for the Office of the Auditor of the State of Ohio. His experience includes financial audits of State and Local Governmental Units; fraud investigations; contract compliance, operational and internal audits. He has earned several certifications.
Anthony Ghanem Manager of Internal Audit	Anthony joined the GCRTA on June 4, 2012. He earned his BA in Economics and International Studies from Case Western Reserve University and his Master's Degree in Public Administration from Cleveland State University. He is a graduate of the GCRTA Management Development Program.
Steven Zimmerman Lead Auditor	Steven joined the GCRTA on June 1, 2015. He earned a BS in Biology from Cleveland State University and his Master's Degree in City and Regional Planning from Rutgers University. He is a graduate of the GCRTA Management Development Program. Steven is a Certified Internal Auditor.
Andrew Scott Information Technology Auditor	Andrew joined the GCRTA on June 5, 2016 and filled multiple roles within the information technology division. He joined IA on September 6, 2020. He earned his BS in Computer Science from the University of Akron. He is a graduate of the GCRTA Management Development Program.
Molly O'Donnell Staff Auditor	Molly joined the GCRTA on February 23, 2020. She earned a BA in Public Administration, Urban Planning, Sustainability from Miami University, Oxford Ohio.
Laura Crawshaw Staff Auditor	Laura joined the GCRTA on September 20, 2021. She earned a BS in Public Policy Analysis from The Ohio State University. Laura participated in the GCRTA Public Transit Development Program.
Randall Bowles Information Technology Specialist Auditor	Randall joined the GCRTA on February 24, 2020 as the Hayden District Business Analyst. He joined IA on January 24, 2022. He earned his BSBA in Information Systems from the Ohio State University and his MBA from Case Western Reserve University.
Darren Garlock Staff Auditor	Darren joined the GCRTA on February 14, 2014 as an electronic equipment maintainer and a member of the Amalgamated Transit Union 268. He earned his BA in Business Administration from Hiram College and promoted to a computer system specialist in the Intelligent Transportation Systems unit. He joined IA on April 3, 2022.