GREATER CLEVELAND
REGIONAL TRANSIT
AUTHORITY

INTERNAL AUDIT
QUARTERLY REPORT
Third Quarter - 2013

November, 2013

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GREATER CLEVELAND
REGIONAL TRANSIT AUTHORITY

GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY
INTERNAL AUDIT DEPARTMENT QUARTERLY REPORT
JULY 1, 2013 THROUGH SEPTEMBER 30, 2013

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INTRODUCTION

Presented herein and in accordance with Board Policy is the report of the Internal Audit Department activities for the Third Quarter 2013. 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 Internal Audit Department is an independent appraisal function established within the Authority to examine and evaluate its activities as a service to the Board of Trustees and management. The objective is to assist management in the effective discharge of their responsibilities. To this end, Internal Audit furnishes management with analyses, appraisals, recommendations, counsel and information concerning the activities reviewed. The audit objective includes promoting effective control at reasonable cost.

The Internal Audit Department will respond to the Board of Trustee requests for audit services in a timely manner. Please contact me at (216) 566-5064 to service your requests.

(signature)   11/6/13
_____
Anthony A. Garofoli
Executive Director of Internal Audit

2013 INTERNAL AUDIT PLAN

Contract

Airport Tunnel (Construction)
Billboard Advertising
Cedar University Station (Design/Construction)
Fare Collection Systems
Lee-Van Aken Station (Construction)
Operator/Service Quality Uniforms
Mayfield Station (Design/Construction)
Scrap Metal Removal
Marketing/Advertising Consultant
Tower City Maintenance Agreement
Vehicle Advertising
Vehicle Purchases

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(ADA) Paratransit Certification Program
Configuration Management
Contract Change Orders
Customer Service Center
Employment Practices
GM Incidental Expenses
Parts Inventory
Petty Cash
Preventative Maintenance - Facilities
Preventative Maintenance - Vehicles
Procurement of Goods and Services
Purchasing Card
Travel Expense Reimbursement
Wheelchair Lifts - Preventative Maintenance

Information Technology Audits

Fuel/Fluids Dispensing System Upgrade (Fleetwatch)
Healthcare Claims Expense
IT Asset Inventory
Maintenance/Management System Upgrade (Ultramain)
Non-Operators Time/Attendance System (Kronos)

2013 INTERNAL AUDIT PLAN

Information Technology Audits (Continued)
Operators Time/Attendance System Replacement (Midas/Giro)
Oracle ERP System Upgrade
Oracle User Productivity Kit
Radio/Communication System (TransitMaster)
Transit Police Dispatch and Reporting System

Continuous Auditing **
Absence Control
Accounts Payable
Blanket Purchase Orders
Employee System Access
Fuel Expense
Payroll
Procurement Vendor Database
Revenue Collection
Workers' Compensation Payments

External Audits
Ohio Department of Transportation
Federal Transit Administration
State of Ohio – Office of the Auditor
US Department of Homeland Security

Revenue Audits
Fare Collection System Security
Fare Enforcement/Proof-of-Payment
Farebox Maintenance/Defect Reporting
Special Event Collections
Ticket/Pass - Sales Agent Consignment/Collections
Ticket/Pass Customer Refunds
Ticket/Pass Inventory

Staff Training
Audit Recommendation Follow-up
15% of budgeted hours will be reserved for Special Requests and/or Emerging Issues

**Continuous Auditing is achieved through the use of audit software tools to assure the internal
control system is functioning to prevent fraud, errors and waste.

COMPLETED PROJECTS

GCRTA Employee Travel & Expense Account Reimbursements

Purpose:

The Internal Audit Department reviews all employee travel expenses to ensure they are properly approved and are reimbursed in accordance with the Authority's policies and procedures.

Scope:

Internal Audit reviewed all requests for employee travel expense reimbursements for the period July 1, 2013 through September 30, 2013 prior to cash disbursement. The review included tests for allowability, reasonableness and timeliness.

Results:

All requests were reviewed and, if necessary, adjusted to comply with applicable policies and procedures.

Fare Media Inventory

Purpose:

Fare media (tickets and passes) is stored in secured locations. Inventory and distribution is controlled through a computerized application.

Internal Audit conducts unannounced audits of ticket inventory to validate existence, compliance with internal controls and system inventory records.

Scope:

Internal Audit conducted two unannounced audits during the quarter. A statistical sample of fare media was selected through the use of audit software.

Results:

All fare media was located and agreed to system movement records. Internal controls were in place and working effectively.

COMPLETED PROJECTS

Red Line (S-Curve) – Rehabilitation
(Board Resolution – 2009-035 – TranSystems Corporation – Design)
(Board Resolution – 2012-089 - Delta Railroad Construction, Inc.)

Purpose:

The Board of Trustees authorized Contract No. 2012-122 with Delta Railroad
Construction, Inc. under Project 23V, for rehabilitation of the RTA Red Line S-Curve.

Scope:

Internal Audit evaluated contract compliance including work completed by GCRTA
project management, the design consultant and the contractor. We also evaluated
contractor change orders for reasonableness and compliance with procurement policy
and contract terms and conditions.

Results:

Internal Audit Staff maintained a presence on the construction site and during meetings.
Work was completed in compliance with contract terms and conditions and procurement
policy. No issues audit issues were reported.

Airport Rapid Station (Tunnel) Rehabilitation and Ventilation Improvements
(Board Resolution – 2009-098 – URS Corporation – Design)
(Board Resolution - 2012-063 – Kokosing Construction Company, Inc.)

Purpose:

The Board of Trustees authorized Contract No. 2012-069 with Kokosing Construction
Company, Inc. under Projects 13.87 & 27U for Airport Tunnel Rehabilitation and Tunnel
Ventilation Improvements.

Scope:

Internal Audit evaluated contract compliance including work completed by GCRTA
project management, the design consultant and the contractor. We also evaluated
contractor change orders for reasonableness and compliance with procurement policy
and contract terms and conditions.

Results:

Internal Audit Staff maintained a presence on the construction site and during meetings.
Work was completed in compliance with contract terms and conditions and procurement
policy. No audit issues were reported.

COMPLETED PROJECTS

Billboard Advertising Revenue – (Clear Channel Outdoor, Inc.)
(Board Resolution 2004-046)

Purpose:

The GCRTA entered into license agreement(s) with the contractor to provide billboard advertising in multiple locations for a period of ten (10) years. The contractor is responsible to maintain the billboards and remit a percentage of revenue sales in accordance with the respective lease agreement.

Scope:

Internal Audit staff visited each billboard site to evaluate the condition of the structure and to capture the billboard ad(s). The ad history and revenue streams were evaluated for compliance with each billboard lease.

Results:

Clear Channel Outdoor underpaid the Greater Cleveland Regional Transit Authority by $850 for a Clear Channel Radio advertisement that ran from January 2011 to April 2011 on the Ontario Avenue digital billboard (License 7319). Other audit findings were shared with the GCRTA Property Manager to negotiate new lease terms.

Articulated Low-Floor Coaches – New Flyer of America Inc.
(Board Resolution 2013-80)

Purpose:

The Board of Trustees authorized Contract No. 2013-125 with New Flyer of America Inc. for the furnishing of twenty-three 60-ft articulated low floor 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:

Internal Audit Staff completed the Pre-Award Review to evaluate compliance with federal regulations.

COMPLETED PROJECTS

Articulated Low-Floor Coaches – New Flyer of America Inc. – (continued)
(Board Resolution 2013-80)

Results:

Staff completed an on-site review of contractor records and toured the manufacturer's final assembly plant. The contractor complied with federal regulations. Considering this result, GCRTA management is preparing a contract for final execution.

Senior Transportation Corporation Vehicles – Transportation Equipment Sales Corporation
(Board Resolution 2013-081)

Purpose:

The Board of Trustees authorized Contract No. 2013-140 with Transportation Equipment Sales Corporation for the purchase of three (3) light duty transit vehicles on behalf of the Senior Transportation Connection (STC).

The STC is a nonprofit organization that coordinates and manages senior transportation services in the county. The GCRTA purchases vehicles for the STC under the federal grant sub-recipient program.

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:

Internal Audit Staff completed the Pre-Award Review to evaluate compliance with federal regulations.

Results:

Staff completed an on-site review of contractor records and toured the manufacturer's final assembly plant. The contractor complied with federal regulations. Considering this result, GCRTA management is preparing a contract for final execution.

COMPLETED PROJECTS

**Paratransit Vehicles – Myers Equipment Corporation
(Board Resolutions 2013-004 and 2013-032)**

Purpose:

The Board of Trustees authorized Contract No. 2012-091 with Myers Equipment
Corporation for the purchase of up to ten (10) light duty propane transit vehicles with an
option to procure up to eighty (80) additional vehicles within five years of contract
signature. The Board of Trustees also authorized the option to purchase an additional
(10) vehicles.

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:

Internal Audit Staff completed the Pre-Award and Post-Delivery Buy America Reviews.

Results:

Staff completed an on-site reviews of contractor records and toured the manufacturer's
final assembly plant. The contractor complied with federal regulations. These vehicles
are service ready and stored outside the Woodhill Facility.

Continuous Audit Program

Purpose:

Continuous Auditing defines the technologies and processes that allow an on-going
review and analysis of business information on a real time basis. Internal Audit will
monitor specific information electronically and incorporate the use of intelligent agents,
computer modeling and other software tools. Continuous auditing will give end users of
information more timely assurance that information is correct and may eventually lead to
continuous reporting where business information is updated and published as events
occur.

Scope:

Internal Audit Staff developed a "continuous audit" for the following contracts and/or
activities:

COMPLETED PROJECTS

Continuous Audit Program – (continued)

Diesel Fuel
- Diesel fuel is delivered to several GCRTA facilities on a daily basis
- Rates fluctuate daily in accordance with contract terms and conditions
- Other contract rates apply

<u>Results</u>:

Diesel Fuel - No exceptions were noted during the Third Quarter 2013.

(See the "Projects-in-Progress" section for more information)

PROJECTS IN PROGRESS

University-Cedar Rapid Transit Station Renovation
(Board Resolution - 2007-110 - URS Corporation - Design)
(Board Resolution - 2012-057 - McTech Corporation)

Purpose:

Contracts 2007-047 and 2012-034 were authorized for the planning, design and construction of the University-Cedar Rapid Station.

Scope:

Internal Audit will evaluate contract compliance.

Health Care Benefits - Claims Audit
(Board Resolution – 2010-081 - Medical Mutual of Ohio)
(Board Resolution – 2011-094 - Caremark PCS Health, LLC (Caremark))
(Board Resolution – 2010-083 - MetLife Securities, Inc)

Purpose:

GCRTA employee health care benefits expense totals approximately $20,000,000 annually. The Board of Trustees authorized:

Contract No. 2010-72A with Medical Mutual of Ohio to provide medical plan insurance coverage;

Contract No. 2011-108 with Caremark PCS Health, LLC (Caremark) to provide a managed prescription drugs benefit program; and

Contract No. 2010-72C with MetLife Securities, Inc. to provide dental insurance coverage

Scope:

Internal Audit will perform a healthcare claims audit to evaluate third-party administrator compliance with respective plan designs and contract terms and conditions.

PROJECTS IN PROGRESS

Fare Collection System – (ACS Transport Solutions)
(Board Resolution 2007-018)

Purpose:

Management entered into Contract No. 2006-040 with ACS Transport Solutions for the furnishing of ticket vending machines, spare parts and maintenance training as part of the new automated fare collection system. Also known as the "Proof of Payment" (POP) electronic fare collection system, customers purchase fares off-board and show (POP) to Fare Enforcement Officers on-board the vehicles.

GCRTA Project Management utilized several contractors to design the system, install equipment, interface data with a central computer system and train employees.

Scope:

Internal Audit tested each machine, the central computer system and management reports to ensure the system works as designed. The scope includes:

- Equipment Inventory
- System Implementation and Acceptance Testing
- Fare Media (Tickets and Pass) Testing
- Alarm Reporting/System Interface
- Cash/Credit/Debit Validation Testing
- Data Processing and Report Management
- Cashbox Access and Security
- Fare Collection System Maintenance
- Faregate Testing
- Inter-modal testing (integration with other GCRTA services)

Update:

The Red Line POP system "Go-Live" date was August 10, 2009. As of this report many outstanding issues remain relative to the aforementioned audit scope and contract. Internal Audit is working closely with GCRTA Project Management to ensure the system meets contract specifications.

The system provider (ACS Transport Solutions) merged with Xerox Corporation in February 2010. Management is working with ACS/Xerox and their bond insurance company to protect GCRTA contract interests and assets.

GCRTA Executive Management continues to work with the contractor to enforce the terms of the contract. Internal Audit Staff will continue to test the system.

PROJECTS IN PROGRESS

Operator – Bid/Dispatch/Time & Attendance - System Replacement (Giro, Inc.)
(Board Resolution 2012-015)

Purpose:

Management entered into Contract No. 2011-122 with Giro, Inc. to provide Bid Dispatch system replacement services with options for three one-year maintenance terms following warranty expiration.

Scope:

Internal Audit will evaluate the:
- execution of the Project Management Plan
- data conversion/migration
- acceptance test plan
- user-acceptance testing procedures
- application configuration and security
- application controls and license agreements
- training

Vehicle Advertising Revenue - (CBS Outdoor Advertising Inc.)
(Board Resolution 2006-138)

Purpose:

The GCRTA entered into an agreement with the contractor to provide transit advertising services for a period of three (3) years with two (2) one-year options.

Scope:

Internal Audit will conduct a contract compliance audit. The scope will include the entire contract period.

Fluid Management System – (Fleetwatch) – System Upgrade (S&A Systems)
(Board Resolution 2011-067)

Purpose:

Management entered into Contract No. 2011-091 with S & A Systems for the purchase of Fleetwatch Fluid Management System hardware and software upgrades and licensing fees. The system is designed to manage fluids (fuel, oils, antifreeze and brake fluid). The system also provides mileage data for the Vehicle Maintenance Management System (Ultramain).

PROJECTS IN PROGRESS

Fluid Management System – (Fleetwatch) – System Upgrade (S&A Systems) - (continued)

Scope:

Internal Audit will evaluate the:
- execution of the Project Management Plan
- data conversion/migration
- acceptance test plan
- user-acceptance testing procedures
- application configuration and security
- application controls and license agreements
- training

Paratransit Certification Process

Purpose:

Eligible riders are certified to schedule and ride Paratransit services. Certified passengers are able to ride regular service free.

Scope:

Internal Audit will evaluate the Paratransit certification process.

Fare Media Ticket Inventory

Purpose:

The Revenue Department maintains and manages an inventory of fare media (tickets) for distribution to sales agent outlets.

Scope:

Internal Audit staff conducts surprise audits (un-announced) to ensure fare media is maintained and managed in compliance with standard operation procedures and the inventory management system.

PROJECTS IN PROGRESS

Absence Control

Purpose:

The Collective Bargaining Agreement between the GCRTA and the Amalgamated Transit Union 268 (ATU) and Employee Work Rules provide governance for employee absences. Operator absences are covered by station reports and overtime.

Scope:

Internal Audit will evaluate the management process in place to monitor and control Operator absences.

Continuous Auditing

Purpose:

Continuous Auditing defines the technologies and processes that allow an on-going review and analysis of business information on a real time basis. Internal Audit will monitor specific information electronically and incorporate the use of intelligent agents, computer modeling and other software tools. Continuous auditing will give end users of information more timely assurance that information is correct and may eventually lead to continuous reporting where business information is updated and published as events occur.

Scope:

The General Manager identified and monitors "Key Performance Indicators." These include Revenue and Absence Control. Internal Audit will assist management to develop continuous "monitoring" queries to provide management "real time" information to meet organizational goals. Internal Audit will develop continuous "auditing" queries to test for compliance and control risk.

Wheelchair Lift Maintenance and Operations

Purpose:

The GCRTA deploys many different types of wheelchair lifts. These include vehicle and rapid transit station lifts. The lifts require specific maintenance requirements and parts.

PROJECTS IN PROGRESS

Wheelchair Lift Maintenance and Operations – (continued)

Scope:

- Validate the maintenance requirements are included within the maintenance program.
- Evaluate compliance with maintenance requirements.
- Evaluate the readiness and effective use of the lifts in revenue service.

Enterprise Resource Planning System (Oracle) Security

Purpose:

The GCRTA Enterprise Resource Planning (ERP) System is the Authority's cross-functional enterprise system driven by an integrated suite of software modules that supports the basic internal business processes. ERP gives the Authority an integrated real-time view of its core business processes tied together by ERP applications software on a common database.

Scope:

We will evaluate system security at the database and application levels.

SPECIAL REQUESTS AND EMERGING ISSUES

Bus Communication System

Purpose:

The Director of Service Quality requested a special audit to evaluate the bus communication system.

Scope:

All active fleets are included in the evaluation.

Update:

Management created a task force to address short-term and long-term communication system issues. This includes contracting with system maintenance technicians, upgrading software and integration with other in-house (computerized) transportation systems.

This audit will be deferred to 2014.

Employee Uniforms
(Board Resolution - 2012-108 - VF Imagewear, Inc.)

Purpose:

The collective bargaining agreement between the Amalgamated Transit Union 268 and GCRTA provides a uniform allowance benefit to eligible employees. The benefit period is October 1st through September 30th.

The Director of Employee and Labor Relations requested a special audit to evaluate the employee uniform allowance accounts maintained by Forest City Specialties, Inc.

The Board of Trustees authorized Contract No. 2012-131 with VF Imagewear, Inc. for the furnishing of Operator and Supervisor Uniform Services. Employee uniform allowance account balances will be cutoff April 15, 2013 and transferred to (VF) May 1, 2013.

Scope:

Internal Audit evaluated all eligible employee accounts for the period October 1, 2012 through April 15, 2013.

SPECIAL REQUESTS AND EMERGING ISSUES

Employee Uniforms – (continued)
(Board Resolution - 2012-108 - VF Imagewear, Inc.)

Results:

Operators began to purchase uniforms from the new contractor May 1, 2013. Internal Audit evaluated and confirmed each employee uniform allowance account balance, as provided within the collective bargaining agreement. We also verified the active list of employees provided to the contractor for start-up.

All outstanding contract issues were resolved.

Proof of Payment System – Fare Enforcement
(Board Resolution – 2011--81 – Adopting an Administrative Fee for Adult Proof of Payment Violators)

Purpose:

The Chief of the Transit Police requested support to reconcile the City of Cleveland Clerk of Courts database with (2) GCRTA computer system databases. The purpose is to evaluate the quality, completeness and accuracy of the adult violation (citation) data. TP is preparing to migrate information to a new computer system.

Scope:

Internal Audit included every citation issued since the inception of the program (November 1, 2011) in the evaluation through May 31, 2013.

Results:

The reconciliation was completed. We are working with TP and the City of Cleveland to correct data errors and omissions.

Internal Audit is working with GCRTA management to streamline the process.

SPECIAL REQUESTS AND EMERGING ISSUES

Claims Processing

Purpose:

The Executive Director of Internal Audit initiated a review of the claims payment processes from the GCRTA Risk Management System to payees.

The system processes information for workers compensation and accident claims. These payments are processed through a series of manual controls. The system is not integrated with the ERP System (Accounts Payable) module.

Scope:

Internal Audit will flowchart and test the payment processes. The system software and hardware are being upgraded. We will evaluate the opportunity to integrate the system to automate manual controls.

EXTERNAL AUDIT COORDINATION AND FOLLOW-UP

The following Federal and State Agencies performed audits and reviews of the Authority's policies and records during the Third Quarter 2013:

- Federal Transit Administration (FTA)
    - The FTA will conduct a 2013 Triennial Review (January 13-17, 2014).
    - The FTA conducted a Financial Management Oversight Review – April 23 through May 4, 2012.
        - GCRTA Management prepared a response to the report.
        - The final report has not been released to date.

- State of Ohio – Office of the Auditor
    - The State of Ohio – Office of the Auditor completed the fiscal year 2012 Financial/Single Audit.
    - Internal Audit coordinated efforts with the external auditors to maximize audit coverage and reduce duplication of efforts.
    - The State Auditor released the final audit report July 30, 2013.

- State of Ohio – Ohio Department of Transportation (ODOT)
    - ODOT selected a consultant, Battelle 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.

STATUS OF OUTSTANDING FOLLOW-UP

Customer Service Center – Operations
Date of Report – February 2012

The Customer Service Center is operating with an antiquated point of sale register and accounting system. The Marketing Department is working with management to procure a replacement system. We will test the new application after installation.

Update:

Internal Audit is working with GCRTA Information Technology to evaluate an in-house solution.

OTHER PROJECTS

Fraud Hotline

The GCRTA Fraud Hotline (216) 781-4080 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 Deputy General Manager of Finance and Administration created 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.

3rd Quarter 2013 Change Order:

Contract No. 2008-109 with City Architecture to provide additional A/E Design Services for Little Italy-University Circle Station and Bridge Reconstruction project.

Contract No. 2010-098 with Future Age, Inc., dba Provide A Ride, to provide Work Access Transportation Program Services.

System Security Program Planning Committee

The Deputy General Manager of Operations created this committee. The purpose of this committee is to oversee, analyze, and prioritize the overall system security needs of the Authority. The Transit Police provide the agenda for the quarterly meetings.

OTHER PROJECTS

TransitStat

The Executive Director of the Office of Management & Budget created this Program. The purpose of this Program is to provide management feedback and the resources to self-assess. The program is designed to improve the efficiency and effectiveness of management. Internal Audit serves as a panel member and a resource to management.

Oracle Upgrade Steering Committee

The Deputy General Manager of Finance & Administration created this Steering Committee. The purpose of the Steering Committee is to participate in the planning and oversight for the Oracle Upgrade Project.

Operator Bid Dispatch/Time & Attendance System Steering Committee

The Deputy General Manager of Operations created this Steering Committee. The purpose of the Steering Committee is to participate in the planning and oversight for the Operator Bid Dispatch/Time & Attendance replacement system.

Vehicle Radio Replacement Committee

The Deputy General Manager of Operations created this Committee. The purpose of the committee is to develop a strategy to maintain the existing system and plan for a replacement system.

STAFF TRAINING

The following training was provided to Audit Staff during the Third Quarter 2013:

Northeast Ohio Internal Audit Local Chapter Training
- Data Enabled Audit
- Cyber Security

Northeast Ohio Certified Fraud Examiner Local Chapter Training
- Health Care Fraud

STAFF PROFILES

Anthony A. Garofoli
Executive Director of
Internal Audit

Anthony joined the GCRTA on September 23, 1996. He earned his BBA 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 audit experience includes Financial Audits of State and Local Governmental Units, Fraud and Contract Compliance Audits. He has earned several certifications.

Samuel Henderson
Senior Auditor

Samuel joined the GCRTA on May 17, 1999. Sam earned his BS in Accounting from the University of Akron in 1997. His experience includes employment as a Controller for a small manufacturing plant and the Finance Director for the Akron Urban League.

Bonson Yee
Information Technology
Auditor

Bonson joined the GCRTA on September 6, 2005. He earned his BBA in Accounting from Cleveland State University. He was promoted to Information Technology Auditor in June 2013.

Lead Auditor

Vacant

Edward Gaio
Staff Auditor

Ed joined the GCRTA on February 21, 2006. He earned his BA in Criminal Justice and a BBA in Finance from Kent State University. Edward is a Certified Fraud Examiner.

Staff Auditor

Vacant

Neletre Burts-Tolbert
Secretary

Nell joined the GCRTA in 1990. In addition to her clerical and administrative responsibilities, she assists the Executive Director and Audit Staff with a variety of specialized audit support services. Nell is also working with the Oracle System Upgrade Project Team providing a variety of project management support services.

Anthony Ghanem
Business Analyst

Anthony joined the GCRTA on June 4, 2012. He earned his BA in Economics and International Studies from Case Western Reserve University and his Masters of Public Administration from Cleveland State University. Anthony is working in Internal Audit for 3 months during his rotational assignments within the GCRTA Management Development Program. He is also enrolled at CSU to earn his Ph.D.

Shaina Bryan
Business Analyst

Shaina joined the GCRTA on June 4, 2012. She earned her BA in Management from Hiram College. Shaina is working in Internal Audit for 3 months during her rotational assignments within the GCRTA Management Development Program.