



GREATER CLEVELAND
REGIONAL TRANSIT
AUTHORITY

INTERNAL AUDIT
QUARTERLY REPORT
First Quarter - 2014

May, 2014

**GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY
INTERNAL AUDIT DEPARTMENT QUARTERLY REPORT
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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 2014. 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.



5/1/14

Anthony A. Garofoli
Executive Director of Internal Audit

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2014 INTERNAL AUDIT PLAN

Contract Audits

Cedar-University Rapid Station Rehabilitation
Clifton Boulevard Transportation Enhancement Project
CNG Fueling Station
Elevator/Escalator Maintenance
Little Italy-University Circle Rapid Station
Magnetic Fare Media Cards
Marketing/Advertising Consultant
Supplemental Paratransit Services
Tire Lease/Services
Tower City Maintenance Agreement
Vehicle Purchases
Vehicle Towing

Internal Audits

(ADA) Paratransit Certification Program
Bridge Maintenance Program
Customer Service Center Operations
Employee Compensation
Employee Hiring Practices
Petty Cash
Preventative Maintenance - Facilities
Purchasing Card
Safety Sensitive – Drug and Alcohol Program
Travel Expense Reimbursement
Vehicle Maintenance & Warranty Program

Information Technology Audits

Enterprise Resource Production System (Oracle)
Fuel/Fluids Dispensing System (Fleetwatch)
Maintenance/Management System (Ultramain)
Non-Operators Time/Attendance System (Kronos)
Operators Time/Attendance System (Midas/Giro)
Network Access Control System (Citrix)
Oracle User Productivity Kit
Radio/Communication System (TransitMaster)
System(s) Access Control
Transit Police CAD/RMS (Spillman)

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2014 INTERNAL AUDIT PLAN

Continuous Auditing **

Absence Control
Accounts Payable
Accounts Receivable
Fuel Expense
Healthcare Claims Expense
Inventory Management
Payroll
Revenue Collection

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(s)
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 detect fraud, errors and waste

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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 January 1, 2014 through March 31, 2014 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.

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, including the Pre-Award and Post Delivery Rules.

Scope:

Internal Audit Staff completed the Post-Delivery Review, for the purchase of the 23 coaches, to evaluate compliance with the Code of Federal Regulations – Part 663.

Results:

Staff completed an on-site review of contractor records, toured the manufacturer's final assembly plant, inspected the vehicles and reviewed GCRTA records. Both the contractor and GCRTA management complied with federal regulations. Considering this result, GCRTA management can transfer title and place (6) vehicles in revenue service.

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COMPLETED PROJECTS

Rail District Maintenance Program

Purpose:

The Federal Transit Administration created a state-managed oversight program to improve rail transit safety and security. The Ohio Department of Transportation administers the program.

The Internal Audit Department and the Safety Department conduct a program of annual audits of the Authority's System and Security Plans to evaluate operational compliance as well as to measure the effectiveness of the respective programs.

Scope:

Internal Audit evaluated the:

- Implementation of the Configuration Management Plan
- Effective use of the Maintenance Management System - UltraMain
- Workforce vacancy and training analysis
- Standard Maintenance and Inspection Procedures review
- 3rd Party maintenance records management
- Work Order management
- Records Management

Results:

Audit Staff identified (23) reportable issues. The issues were discussed with management to gain agreement, seek a response and to establish an estimated date for the implementation of corrective action. We are tracking (12) outstanding issues until closed.

Special Events Fare Collection

Purpose:

The purpose of this audit was to evaluate the internal controls in place for special events collections were working effectively. Operators were deployed to supplement fare collections staff. We will also evaluated the payroll expense for special event assignments

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COMPLETED PROJECTS

Special Events Fare Collection – (continued)

Scope:

The audit included fare collection and payroll expense for St. Patrick's Day activities.

Results:

Internal Audit evaluated the internal controls and chain of custody for special events cash collection. All controls were in place and working effectively.

Operators were paid correctly and in accordance with the Collective Bargaining Agreement.

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:

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

Results:

Diesel Fuel - No exceptions were noted during the First Quarter 2014.

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

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PROJECTS IN PROGRESS

Fare Collection

Purpose:

The purpose of the audit is to evaluate and verify revenue collections were deposited and posted to accounting records.

Scope:

The audit includes all cash and debit/credit card transactions for the bus, rail, ticket vending machines and kiosks during the period January 1, 2013 through December 31, 2013.

(Field work is complete. The report will be released during the 2nd Quarter.)

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.

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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

Light Duty Transit Vehicle Purchase – Senior Transportation Connection
(Transportation Equipment Sales Corporation)
(Board Resolution 2013-081)

Purpose:

The GCRTA (Federal Grant Recipient) entered into Contract No. 2013-140 on behalf of the Senior Transportation Connection (Subrecipient) to purchase (3) light duty transit 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, including the Pre-Award and Post Delivery Rules.

Scope:

Internal Audit Staff completed the Post-Delivery Review to evaluate compliance with the Code of Federal Regulations – Part 663.

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PROJECTS IN PROGRESS

**Modified Van (Vehicle) Purchase – Senior Transportation Connection
(American Bus & Accessories, Inc.)
(Board Resolution 2013-116)**

Purpose:

The GCRTA (Federal Grant Recipient) entered into Contract No. 2013-174 on behalf of the Senior Transportation Connection (Subrecipient) to purchase (4) rear wheel drive vans with rear mounted wheelchair lifts.

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, including the Pre-Award and Post Delivery Rules.

Scope:

Internal Audit Staff completed the Post-Delivery Review, for the purchase of the 23 coaches, to evaluate compliance with the Code of Federal Regulations – Part 663.

**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, including the Pre-Award and Post Delivery Rules.

Scope:

Internal Audit Staff completed the Post-Delivery Review, for the purchase of the 23 coaches, to evaluate compliance with the Code of Federal Regulations – Part 663.

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PROJECTS IN PROGRESS

University-Cedar Rapid Transit Station Renovation

(Board Resolution - 2007-110 - URS Corporation - Design)

(Board Resolution - 2012-057 - McTech Corporation - Construction)

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.

Clifton Boulevard Transportation Enhancement Project

(Board Resolution - 2009-094 – Richard L. Bowen, Inc. - Design)

(Board Resolution - 2013-079 – Perk Company, Inc. - Construction)

Purpose:

Contracts 2009-120 and 2013-123 were authorized for the planning, design and construction of the Clifton Boulevard Transportation Enhancement Project.

Scope:

Internal Audit will evaluate contract compliance.

Little Italy-University Circle Rapid Station

(Board Resolution - 2008-099 – City Architecture. - Design)

(Board Resolution - 2013-089 – McTech Corporation - Construction)

Purpose:

Contracts 2008-109 and 2013-131 were authorized for the planning, design and construction of the Little Italy-University Circle Rapid Station and track bridge.

Scope:

Internal Audit will evaluate contract compliance.

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PROJECTS IN PROGRESS

Non-Bargaining Employee Merit Increase

Purpose:

Management employees received a pay increase during the first quarter 2014. Internal Audit will review the pay increases and human resource system updates for compliance with the approved criteria and process.

Scope:

All non-bargaining employees eligible for a pay increase for the period January 1, 2013 through December 31, 2013.

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.

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SPECIAL REQUESTS AND EMERGING ISSUES

Employee Driver License Check

Purpose:

The Director of Safety requested a special audit to evaluate the completeness, accuracy and cutoff for the data query used to complete employee Ohio License checks. All active operator licenses are checked monthly and all active employee licenses are checked quarterly.

Scope:

The audit is continuous until the cutoff query is accurate and complete.

Results:

The employee query results were inaccurate during each of the query periods during the first quarter. Corrective action requires system vendor support.

Safety Department staff is required to manually edit the data query to ensure all active employees are included in the license check.

Several key information technology positions remain vacant since 2013. Management is engaging a recruitment consultant to fill the positions.

Electric Motor Rebuild

Purpose:

The Director of Rail and Manager of Rail Equipment requested a special contract audit. The contractor rehabilitates and repairs electric motors for the Rail Equipment Shop.

Scope:

Internal Audit will evaluate compliance with contract terms and conditions.

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.

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SPECIAL REQUESTS AND EMERGING ISSUES

Claims Processing – (continued)

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.

Paratransit Operator Schedule Adherence

Purpose:

The Paratransit District Director requested a special audit to evaluate Paratransit Operators are adhering to route schedules.

Scope:

Internal Audit will evaluate operator compliance with for the period January 1, 2013 through the most current information available.

Rail Operator Signal Adherence

Purpose:

The Deputy General Manager of Operations requested a special audit to evaluate Rail Operators are adhering to track signals.

Scope:

Internal Audit will evaluate operator compliance for the period January 1, 2013 through the most current information available.

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EXTERNAL AUDIT COORDINATION AND FOLLOW-UP
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The following Federal and State Agencies performed audits and reviews of the Authority's policies and records during the Fourth Quarter 2013:

- Federal Transit Administration (FTA)
 - The FTA conducted a Triennial Review (January 13-17, 2014).
 - The final report was released on February 6, 2014.

- State of Ohio – Office of the Auditor
 - The State of Ohio – Office of the Auditor is on site to conduct the fiscal year 2013 Financial/Single Audit.
 - Internal Audit will coordinate efforts with the external auditors to maximize audit coverage and reduce duplication of efforts.

- 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.

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STATUS OF OUTSTANDING FOLLOW-UP
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None

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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.

First Quarter 2014 Change Order:

Contract No. 2013-170 with Hatch Mott MacDonald to provide engineering services for Windermere communications and signal system inspection and replacement recommendations.

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.

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.

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OTHER PROJECTS

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.

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STAFF TRAINING

The following training was provided to Audit Staff during the First Quarter 2014:

Northeast Ohio Internal Audit Local Chapter Training

- Fraud & Forensics Conference
- John Carroll University – IIA Symposium
 - Emerging Practices Around Continuous Monitoring and Auditing
 - Feed Your Information Technology Risk Assessment
 - Closing the Gap in Third-Party Risk Management
 - Annual Audit Plan//Comprehensive Risk Assessment

Northeast Ohio Certified Fraud Examiner Local Chapter Training

- Fraud & Forensics Conference

Software Application Training

- Data Mining – Version 9 Software Overview

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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 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. Bonson is a Certified Information Systems Auditor.

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.

Shaina Bryan
Staff Auditor

Shaina joined the GCRTA on June 4, 2012. She earned her BA in Management from Hiram College and is a graduate of the GCRTA Management Development Program. She was promoted to Staff Auditor February 2014.

Anthony Ghanem
Staff Auditor

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. He is also enrolled at CSU to earn his Ph.D. He is a graduate of the GCRTA Management Development Program. He was promoted to Staff Auditor February 2014.

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.