



GREATER CLEVELAND
REGIONAL TRANSIT
AUTHORITY

**INTERNAL AUDIT
QUARTERLY REPORT
Fourth Quarter - 2013**

February, 2014



**GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY
INTERNAL AUDIT DEPARTMENT QUARTERLY REPORT
OCTOBER 1, 2013 THROUGH DECEMBER 31, 2013**

INTRODUCTION

Presented herein and in accordance with Board Policy is the report of the Internal Audit Department activities for the Fourth 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.

Presented herein and for the Board of Trustee approval is the proposed 2014 Internal Audit Plan (Pages 5-6).

Per the International Standards for the Professional Practice of Internal Auditing:

2012 – Planning

"The chief audit executive must establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organization's goals."

We considered feedback from the Board of Trustees, the Executive Management Team, GCRTA management and employees, the Citizens Advisory Board and GCRTA customers.

The plan is the result of a five-step process. The process included the identification of audit areas, establishment of risk-based audit priorities, allocation of audit resources, development of audit schedules and formulation of the annual plan.

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.



1/29/14

Anthony A. Garofoli
Executive Director of Internal Audit

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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

Internal Audits

Access Control - Facilities
(ADA) Paratransit Certification Program
Configuration Management
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)

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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 detect fraud, errors and waste.

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2014 PROPOSED INTERNAL AUDIT PLAN
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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 PROPOSED INTERNAL AUDIT PLAN
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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

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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 October 1, 2013 through December 31, 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.

**Senior Transportation Connection 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 and Post-Delivery Review to evaluate compliance with federal regulations.

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COMPLETED PROJECTS

Senior Transportation Corporation Vehicles – Transportation Equipment Sales Corporation – (continued)

Results:

Staff completed an on-site review of contractor records and toured the manufacturer's final assembly plant. The contractor complied with federal regulations.

**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.

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.

Transit Police System Security Plan

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.

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COMPLETED PROJECTS

Transit Police System Security Plan – (continued)

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:

Section 5.2.3 of the SSP, entitled "Data Collection", describes the emphasis, sources and information flow of sensitive data. Security sensitive data is captured in a computerized data application "CrimeStar." The system is integrated with the Transit Police Dispatch Center.

Field Officers and others enter data into the system. The data is edited and approved by Transit Police Supervisors and Management. Transit Police, GCRTA Executive Management and Third-Parties rely on system reports and related data.

Internal Audit reviewed system access, data input, processing and output controls.

Results:

- Field Officer data is reviewed, edited and approved by Transit Police Supervision.
- Originating data was traced to a variety of Management and Third-Party Reports without exception.
- Third-Party Data Users can rely on the data and system reports generated from the CrimeStar application.

Follow-up:

Transit Police management are implementing a replacement computer-aided dispatch and records management system. Internal Audit will repeat this audit in 2014 at the request of the ODOT State Safety Oversight.

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

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COMPLETED PROJECTS

Continuous Audit Program – (continued)

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 Fourth Quarter 2013.

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

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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)

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.

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PROJECTS IN PROGRESS

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 will evaluate 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

**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

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PROJECTS IN PROGRESS

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

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.

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.

Fairhill Substation

Purpose:

The Senior Signals Engineer requested a special contract audit. The contractor is rehabilitating the Fairhill Substation.

Scope:

Internal Audit will evaluate compliance with contract terms and conditions.

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SPECIAL REQUESTS AND EMERGING ISSUES

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 2013 route schedules.

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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 is expected during the 2nd Quarter 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 plans to conduct the fiscal year 2013 Financial/Single Audit during the 2nd Quarter 2014.
 - 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

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.

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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.

4th Quarter 2013 Change Orders:

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

Contract No. 2013-104 with Advanced Roofing Systems to provide asbestos abatement services for the Rail Equipment Building roof.

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.

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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.

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STAFF TRAINING

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

Northeast Ohio Internal Audit Local Chapter Training

- Overview of the 2013 COSO Internal Control-Integrated Framework
- IIA/Cleveland State University – Extravaganza
 - Audit Planning 2014 – An Overview of Financial Services Risk, Compliance and Internal Audit Issues - Experis
 - Data Mining and Analytics Techniques for Internal Auditors – Sems & Associates
 - Building a Relationship Based Internal Audit Department
 - Understanding Data Protection & Current Audit Techniques & Automated Controls – Skoda & Minotti
 - Understanding Business Systems: From System Implementation to Application Configuration to Reporting - KPMG

Northeast Ohio Certified Fraud Examiner Local Chapter Training

- Fraud Issues and Answers for Auditors and Fraud Examiners

Northeast Ohio Certified Information Systems Auditors Local Chapter Training

- An Internal Audit Look at Data Risk, Governance and Best Practices

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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.
Staff Auditor	Vacant – working with GCRTA Human Resources to fill the position.
Staff Auditor	Vacant – working with GCRTA Human Resources to fill the position.
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.
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.