

Minutes

RTA Committee of the Whole Meeting

10:13 a.m., Tuesday, March 5, 2024

Committee Members: Lucas (Chair), Love, McPherson, Mersmann, Sleasman, Weiss, Welch

Not present: Biasiotta, Koomar, Pacetti

Staff: Birdsong Terry, Burney, Caver, Cottrell, Dangelo, Davidson, Dimmick, Fields, Fleig, Freilich, Garofoli, Gautam, Hlavacs, Jupina, Kirkland, Laule, Rosenlieb, Schipper, Sutula, Talley, Tarka, Togher, Walker-Minor

Public: Gibbons

The meeting was called to order at 10:13 a.m. There were seven (7) committee members present. Mayor Biasiotta had to leave early.

Code Book Update

Dawn Tarka, Associate Counsel, gave the presentation.

The Board Policies (“Code Book”) were codified in 1989 (Resolution 1989-176). Staff are reviewing and updating them to bring the policies in line with current operations. The policies are subject to review every 3 years. Today’s discussion includes two provisions.

Proposed changes:

- Add Section 222.04(a)(4)(C) - meetings held in public
- Add Section 222.04(a)(4)(D) - meeting notices similar to Board Meetings
- Section 222.04(b)(1) – change number of members from a range of 11-15 to 15 which will require an adjustment to the members whose terms renew in the same year
- Section 222.04(b)(2) emeritus status – does not confer right to:
 - Vote
 - Hold office
 - Be counted towards quorum

Staff requests that the Committee of the Whole recommend these provisions to the Board of Trustees for approval. Ms. Mersmann asked if these changes were discussed with the CAC. Ms. McPherson confirmed. It was moved by Mayor Weiss, seconded by Mayor Welch and approved to move this to the full Board.

Internal Audit Report – 4th Quarter Results

Tony Garofoli, Executive Director of Internal Audit gave the report. On February 21, 2024 these activities were presented in detail to the Audit committee. Today’s presentation is a summary. Pages 3-5 is the IA 2023 Plan presented last March. Per their professional standards, this plan was aligned with the GCRTA Strategic Plan and Performance Metrics.

Completed Projects – pages 9-15

- Employee Travel Expense and Request
- Healthcare - Employee and Dependent Eligibility
- Engineering Project Controls and Project Support

- Employee Hiring Practices
- Petty Cash
- Post Delivery of Buy America Review – CNG coaches
- Parts Inventory
- Configuration Management
- Internal Safety Audit Plan
- Cybersecurity Assessment

They met with management and received the responses to their audit recommendations and released the reports. They will track the implementation of the recommendations within their Audit Management System. There were no issues for Board consideration during the quarter.

Continuous Auditing - pages 16-20

With this program they develop audit scripts to interrogate system data in real time completing 100% audits for the transactions. Those audits include:

- Fare collection
- Procurement card transactions
- Paratransit eligibility and certifications
- Nepotism
- Payroll

The results were shared with management and stakeholders. There were no issues for Board consideration.

Railcar Replacement Program - pages 21-24

Per request from the Audit Committee, they included the results of their audit activity related to the entire Railcar Replacement Program with a focus on change orders and contractor payments. In November 2023, the Board authorized the exercise of an option under Contract 2021-125 with Siemens Mobility for the purchase and delivery of up to 6 high-floor light rail vehicles. In December 2023, management issued two change orders. One for spare parts and another for modification of contract special conditions.

Internal Audit conducted a change order audit to provide assurance on compliance with GCRTA procurement policies and procedures. No exceptions were noted. They included a copy of the change order log maintained by the Procurement Department. This section includes a summary of the Federal Transit Administration's Project Management Oversight efforts including a Buy America review and Project Management Oversight.

Projects In Progress - pages 25-31

Updates were provided for transparency and information status. This section includes projects where fieldwork is complete. They are waiting for management responses before releasing the report. They will report on these projects at the next Audit Committee meeting.

Special Projects and Emerging Issues - pages 32-33

These projects are completed under the Inspector General for the GCRTA. These include:

- Incompatible Employment

- Salary Non-bargaining Exempt Comp Time
- Transit Police – Office of Professional Standards – IA Process for Investigation

External Audit Coordination – p. 34

The State Auditor is on site conducting the 2023 Financial and Single Audit. They are scheduled to share the results with the Board in executive session in June.

The remainder of the report is informational. They continue to follow up on recommendations to validate corrective actions implemented. They participated in several steering committees and meetings to learn and share risk management strategies.

On page 38 is the training staff attended during the quarter. The last page includes staff profiles.

2024 Internal Audit Plan

Mr. Garofoli is required to submit an annual risk-based IA Plan. They reviewed the methodology and proposed plan with the Audit Committee on Feb. 21. They recommended the plan to the Board of Trustees for approval. The plan is detailed on pages 6-8. As required by their professional standards, the IA staff completed an annual Code of Ethics and independent statement to reconfirm awareness and to disclose any circumstances which may impair their ability to be independent on any audit.

It was moved by Mayor Weiss, seconded by Ms. Welch and approved to move the 2024 Internal Audit Plan to the full Board.

The meeting was adjourned at 10:25 a.m.



Rajan D. Gautam
Secretary/Treasurer



Theresa A. Burrage
Executive Assistant

