



GREATER CLEVELAND
REGIONAL TRANSIT
AUTHORITY

INTERNAL AUDIT
QUARTERLY REPORT
First Quarter - 2024

May, 2024

**GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY
INTERNAL AUDIT DEPARTMENT QUARTERLY REPORT
JANUARY 1, 2024 THROUGH MARCH 31, 2024**

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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 2024. 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 advisory 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 advisory 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 any evidence of criminal wrongdoing that is discovered because 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>

"The GCRTA Internal Audit Department conforms with the International Standards for the Professional Practice of Internal Auditing."



5/14/2024

Anthony A. Garofoli
Executive Director of Internal Audit

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| 2024 INTERNAL AUDIT PLAN |
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| Project | Budgeted Hours | Success Outcome(s) |
|--|---------------------------|-------------------------------|
| <u>Advisory Projects</u> | | |
| Assurance Map - External Assurance Providers | 80 | III |
| Change Order Committee | 40 | I, II, III |
| Data Analytics | 20 | II, III |
| Engineering Workforce Advisory | 100 | II, IV |
| Fraud Risk Assessment | 80 | III |
| Insurance Application Support | 40 | III |
| Internal Audit - Global Audit Standards - Implementation | 80 | IV |
| Self-Insurance Casualty Program Assessment | 40 | III, IV |
| <u>Internal Audits</u> | | |
| Accident and Incident Training and Discipline Outcomes | 120 | III, IV |
| Accounts Payable | 200 | III |
| ADA Certification Process | 200 | I, II, III |
| Applicant Tracking System Implementation | 200 | I, IV |
| Capital Planning Funding Process Development | 200 | III |
| Configuration Management Follow-up | 80 | I, II, III, IV |
| CSU U-Pass Closeout | 80 | II, III |
| Customer Complaints Process | 200 | I, II, III |
| Customer Service Center - Tower City | 80 | III, IV |
| Dependent Eligibility - Follow-up | 80 | III, IV |
| Electronic Funds Transfer Approval Process | 100 | III |
| FTA Triennial Taskforce | 100 | III, IV |
| Fuel Expense | 100 | III |
| Healthcare Claims Expense | 200 | III, IV |
| Maintenance-Management System Upgrade | 200 | I, II, III, IV |
| On-Time Performance | 300 | I, II |
| Petty Cash | 80 | III |
| Physical Inventory | 250 | III |
| PTASP - Emergency Operations Plan | 200 | I, IV |
| PTASP - Maintenance Management SOPs/Documentation | 200 | I, III, IV |
| Service Quality Bus Field Supervision | 120 | I, II, IV |
| Third-Party Risk Assessment | 100 | III |
| Transit Ambassador/Fare Enforcement | 300 | I, II, III, IV |
| Transit Police Overtime and Compensated Time | 50 | III, IV |
| Travel Reimbursement | 120 | III, IV |
| Work Order Management | 400 | III, IV |

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| 2024 INTERNAL AUDIT PLAN | | |
|--|-----------------------|---------------------------|
| Project | Budgeted Hours | Success Outcome(s) |
| <u>Railcar Replacement</u> | | |
| Brookpark Track Construction | 200 | I, II, III |
| Railcar Infrastructure Modification Designs | 200 | I, II, III |
| - Brookpark Maintenance Facility Design | - | - |
| - Central Rail Maintenance Facility Design | - | - |
| - Rail Station Platform Design | - | - |
| Railcar Port Connection Construction | 200 | I, II, III |
| Railcar Replacement Contract | 300 | I, II, III, IV |
| Railcar Workforce Development | 100 | IV |
| <u>Information Technology Audits</u> | | |
| Accrued Leave | 240 | III, IV |
| Change and Patch Management | 200 | III |
| Consolidated Train Dispatch System Replacement | 200 | I, II, IV |
| Cybersecurity Assessment | 100 | III, IV |
| Disaster Recovery | 200 | III |
| Firewall Replacement | 100 | III |
| Hastus Operator Performance Module | 40 | IV |
| Identity and Access Management | 160 | III, IV |
| IT Governance | 40 | III, IV |
| IT Project Management Process | 300 | III, IV |
| On-Route System Upgrade | 40 | I, II, IV |
| Riskmaster Upgrade/Interface | 40 | III |
| Trapeze PASS Upgrade | 40 | I, II, IV |
| <u>Continuous Audit</u> | | |
| Accounts Payable | 120 | III |
| Nepotism | 50 | IV |
| Paratransit Eligibility/Certification | 50 | I, II, III |
| Payroll | 50 | III, IV |
| Purchasing Card Expense | 50 | III |
| Revenue Collection | 50 | III |
| Script Development | 900 | I, II, III, IV |
| <u>External Audits</u> | | |
| Financial Audit Support | 100 | III |
| FTA Project Management Oversight | 40 | III |
| State Safety Oversight Triennial | 40 | II, III |
| System Security Plan | 80 | I, II |

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| 2024 INTERNAL AUDIT PLAN |
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| Project | Budgeted Hours | Success Outcome(s) |
|--|-----------------------|---------------------------|
| <u>Contract Audits</u> | | |
| City of Shaker Heights Maintenance Expense | 100 | II, III |
| Hayden Roof Replacement | 100 | III, IV |
| Locomotive Replacement | 60 | II, IV |
| Paratransit Vehicle Replacement | 40 | I, II, III, IV |
| Supply Chain Contract Management | 180 | I, II, III |
| Tower City Portals Construction | 300 | I, II, III |
| Tower City Station - Common Area Maintenance | 80 | I, II, III |
| Vehicle Buy America | 80 | I, II, III, IV |
| Warrensville-Van Aken Rapid Station Construction | 200 | I, II, III |
| Waterfront Line Bridge Rehabilitation | 80 | I, II, III |
| West 25th Street Corridor BRT | 100 | I, II |
| Special Requests & Emerging Issues | 2000 | |

GCRTA management developed four success outcomes with performance metrics to achieve the long-term strategic vision and action plan to guide everyday decision-making.

- I. Customer Experience***
- II. Community Impact***
- III. Financial Health***
- IV. Employee Investment***

The GCRTA Internal Audit Plan is designed to support management to achieve the business objectives through risk-based assurance audits and advisory engagements.

“The chief audit executive must create an internal audit plan that supports the achievement of the organization’s objectives” – Global Internal Audit Standards – Section 9.4 Internal Audit Plan

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| COMPLETED PROJECTS |
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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, 2024 through March 31, 2024 prior to cash disbursement. The review included tests for allowability, reasonableness, and timeliness.

Results:

Internal Audit reviewed all 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. No exceptions were noted.

Issues for Board Consideration: None

FTA – Post-Delivery Buy America Review – CNG Coaches

Purpose:

The Board of Trustees authorized a change order to exercise an option under Contract No. 2020-071 with Gillig, LLC for the purchase and delivery of up to 20, 40-ft. low floor compressed natural gas coaches.

The Federal Transit Administration obligates federal funds to the GCRTA for purchasing railcars 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 conduct the Post-Delivery Buy America Review, the Post-Delivery Purchaser's Review, and the Post-Delivery Federal Motor Vehicle Safety Standard Review.

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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.

All buses are scheduled for service delivery.

Issues for Board Consideration: None

Paratransit Supplemental Services

Purpose:

The GCRTA Board of Trustees authorized three contracts to provide Paratransit Services for a three-year period, beginning June 1, 2023.

- 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: Current contract period. Vehicle maintenance, operator payroll, fare collection, vehicle cameras, and Drug & Alcohol program.

Results: Unsatisfactory, with findings and recommendations for management. Management worked with the respective contractors to mitigate the audit issues.

Issues for Board Consideration: None

Customer Communications – Service Interruptions

Purpose: To evaluate GCRTA processes for responding to and communicating planned and unplanned service interruptions to customers.

Scope: Case studies of planned and unplanned service interruptions documenting GCRTA customer communications.

Results: Marginally Satisfactory, with findings and recommendations for management.

Issues for Board Consideration: Management will establish a Customer Experience & Performance Management Senior Director position. This is a public transit industry best practice.

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| COMPLETED PROJECTS |
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Cybersecurity (Ransomware) Table-Top Drill

Purpose:

The GCRTA Information Technology, Transit Police, and Internal Audit Departments engaged the services of the United States Cyber Security & Infrastructure Security Agency to facilitate a cybersecurity table-top drill. Cross divisional management engaged in a cybersecurity table-top drill.

Scope:

The group developed a series of hypothetical cybersecurity and physical events to validate and improve the GCRTA's incident response plan, ensuring that everyone knows their roles and responsibilities in the event of an attack.

Results:

Management is developing mitigation strategies to address lessons learned. Additional assessments, monitoring, and drills are planned for 2024.

The Central Ohio Transit Agency (COTA – Columbus) experienced a cybersecurity event and shared their experience with the table-top drill participants.

Issues for Board Consideration: None

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| CONTINUOUS AUDITING PROGRAM |
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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 is executed daily. Any exceptions are noted for investigation with appropriate management.

Results:

We executed the audit script monthly during the First Quarter 2024. 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 18% 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.

Issues for Board Consideration: None

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 |
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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.

Results:

Internal Audit executed the script monthly during the First Quarter 2024. All results were shared with management.

We will continue to provide the PCard administrator with monthly audit reports designed to target risk areas and anomalies. This will enable the administrator to evaluate compliance with the PCard Policies and Procedures. We will provide additional audit or investigative services as needed.

Issues for Board Consideration: None

Payroll

Purpose:

Payroll (Labor) is typically the highest line-item expense on the operating financial statement. Internal Audit will execute a computerized audit script, combining human resources and payroll transaction data, to detect scenarios that may indicate fraud, waste, and abuse.

Scope:

Internal Audit developed a continuous auditing script to evaluate each of the bi-weekly payrolls (bargaining and non-bargaining payroll runs). The script is designed to identify terminated employees, excessive overtime, unusual changes in salary/rates, excessive work hours, unusual deductions, lump sum payouts, and other anomalies.

Results:

Internal Audit executed the script monthly during the First Quarter 2024. All results were shared with management.

We will continue to provide management with monthly audit reports designed to target risk areas and anomalies. This will enable management to evaluate payroll expenses. We will provide additional audit or investigative services as needed.

Issues for Board Consideration: None

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| CONTINUOUS AUDITING PROGRAM |
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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 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...”

Results:

Internal Audit executed the script monthly during the First Quarter 2024. All results were shared with management.

Issues for Board Consideration: None

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.

Results:

Internal Audit executed the script during the First Quarter 2024. All results were shared with management. The script identified data matches between the Paratransit System

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| CONTINUOUS AUDITING PROGRAM |
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customer database and death records posted to the State of Ohio – Department Health – vital statistics database. Management will deactivate these customer accounts.

Issues for Board Consideration: None

Accounts Payable

Purpose:

The GCRTA Accounting Department processes payment to vendors and contractors.

Scope:

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

Update:

The script is in the development phase.

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:

The script is in the development phase.

Fuel Expense

Purpose

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

Scope:

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CONTINUOUS AUDITING PROGRAM

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:

The script is in the development phase.

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| RAILCAR REPLACEMENT PROGRAM |
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Railcar Replacement Contract

Purpose:

The Board of Trustees authorized Contract No. 2021-125 with Siemens Mobility, Inc. for the design, manufacture, and delivery of up to twenty-four (24) high floor light rail vehicles, spare parts, tooling, and training in an amount not to exceed \$163,920,115.00.

The base contract Notice to Proceed was issued on June 26, 2023. The contract includes options to purchase 36 additional railcars.

In November 2023, the Board of Trustees authorized the exercise of an option under Contract No. 2021-125 with Siemens Mobility, Inc. for the purchase and delivery of up to six (6) High Floor Light Rail Vehicles at a unit price of \$5,166,336.00, for an amount not to exceed \$30,998,016.00.

Provide ongoing contract compliance assurance on program management and procurement activities, and to complete necessary Buy America reviews.

Scope:

Internal Audit will evaluate contract compliance and management controls.

Per request from the GCRTA Audit Committee, Internal Audit will provide an update on change orders to the contract on a quarterly basis.

Update:

Project Management is engaged in the pre-manufacturing design review phase:

| System/Topic | Group | PDR submittal | Estimated PDR Meeting Date (week of) | FDR Submittal | Estimated FDR Meeting Date (week of) |
|--|-------|------------------|--|------------------|--|
| HVAC, Lighting, APC, Train Control/MDS | 1 | 3/1/2024 | 4/1/2024 | 5/30/2024 | 7/1/2024 |
| Propulsion/MC/Drives/HSCB/BR, Aux Elec/Panto/Battery, Warning devices + RWP | 2 | 3/18/2024 | 4/15/2024 | 6/16/2024 | 7/15/2024 |
| Carshell/Articulation, Trucks, Brakes/Sanding/Leveling, Doors/trap doors/gap fillers | 3 | 4/12/2024 | 5/13/2024 | 7/10/2024 | 8/12/2024 |
| Event Recorder, Comm/PIS/CCTV/Radio, ATC | 4 | 4/29/2024 | 5/27/2024 | 7/28/2024 | 8/26/2024 |
| Interior/Seats, Ext/UF/Roof, Cab, Couplers | 5 | 5/13/2024 | 6/10/2024 | 8/12/2024 | 9/9/2024 |

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RAILCAR REPLACEMENT PROGRAM

Change Orders:

In March 2024, management issued Change Order Number Four:

- Smoke Detectors – integrated with the railcars’ HVAC System - \$108,916.54

Internal Audit conducted a change order audit to provide assurance on compliance with GCRTA Procurement Policies and Procedures. No exceptions were noted.

CHANGE ORDER No. 4 LOG

CONTRACT NO. 2021-125

TECHNICAL SPECIFICATION, PROGRA MANAGEMENT AND ENGINEERING SERVICES FOR
RED LINE HRV REPLACEMENT

Contract #2021-125

Contractor: **Siemens Mobility Inc.**

Original Contract Amount **\$163,920,115.00**

Total G.M./C.E.O. Authority Remaining **\$ 5,880,195.46**

Total Change Order Amount To Date **\$31,508,904.00**

| ITEM NO. | NOTE No. | APPROVAL DATE | CHANGE ORDER AMOUNT | APPROVAL AUTHORITY | NEW CONTRACT AMOUNT |
|----------|----------|---------------|---------------------|--------------------|---------------------|
| 1 | 1 | 11-28-23 | \$30,998,016 | BOT | \$194,918,131.00 |
| 2 | 2 | 12-5-23 | \$510,888 | \$5,989,112.00 | \$195,429,019.00 |
| 3 | 3 | 12-6-23 | \$0.00 | \$5,989,112.00 | \$195,429,019.00 |
| 4 | 4 | 3-29-24 | \$108,916.54 | \$5,880,195.46 | \$195,537,935.54 |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

NOTES/CHANGE ORDER DESCRIPTION:

- CO No. 1 – Exercise 6 Vehicle Options
- CO No. 2 – 4 Additional Couplers
- CO No. 3 – Modification of SP-20B
- CO No. 4 – Smoke Detectors

Siemens Mobility Inc. Payments

GCRTA Financial Management System
RTA Set of Books:

Purchase Order – Railcar Replacement
Purchase Order Line Items – totaling **\$195,537,935.54** (per board approval)
\$47,204,319.24 paid (as of 5/3/2024)

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| RAILCAR REPLACEMENT PROGRAM |
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OTHER RAILCAR REPLACEMENT PROGRAM CONTRACTS:

Engineering Services

The 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 in an amount not to exceed \$5,799,792.00. (11/2020 Merger with Hatch, now Hatch LTK)

(Not currently under audit)

Safety & Security Services

The Board of Trustees authorized Contract No. 2021-156 with K&J Safety and Security Consulting Services, Inc. to provide safety and security consulting services.

(Not currently under audit)

Engineering Services:

The Board of Trustees authorized Contract No. 2023-166 with Parsons Transportation Group Inc. for Project 66C2 Architect/Engineer Services for Brookpark Rail Shop Modifications and the Port of Cleveland Track Connection in an amount not to exceed \$283,739.00.

(Not currently under audit)

Railcar Program Infrastructure Modifications:

- 66B Port of Cleveland Connector Track – railcar delivery
- 66C Brookpark Shop and Yard Tracks
- 66C2 Brookpark Rail Shop Modifications
- 66D CRMF New Railcar Modifications
- 66D2 CRMF Electronics Lab Remodeling
- 66E1 Red Line Station Platform Modifications
- 66E2 Light Rail Station Platform and Mini-high Modifications

(Projects are included in the overall railcar improvement program budget)

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| RAILCAR REPLACEMENT PROGRAM |
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Federal Transit Administration – Project Management Oversight – Buy America

Purpose:

U.S. DOT Federal Transit Administration Project Management Oversight monitors the management of FTA-supported major capital projects to determine whether the projects:

- are on time,
- within budget,
- in conformance with design and quality criteria,
- in compliance with all applicable Federal requirements, and
- constructed to approved plans and specifications, delivering the identified benefits, and safely, efficiently, and effectively.

Scope:

The FTA engaged a third-party contractor (LS Gallegos Inc. and Steve Policar, LLC) to conduct a Buy America Review of the GCRTA Internal Audit activities. The contractor utilized Oversight Procedure 36 - Buy America Compliance Review. The instructions in this OP are subordinate to the regulations in 49 CFR 661 - Buy America Requirements and 49 CFR 663 - Pre-Award and Post-Delivery Audits of Rolling Stock Purchases.

Results:

The contractor completed the review during the Fourth Quarter 2023 and issued a final report to the FTA Region 5 Office. The FTA released the report after review; Internal Audit addressed each of the OP review procedures. No deficiencies were noted.

Next Steps:

- Internal Audit will conduct a Pre-Award Buy America Review prior to the NTP for each contract option.
- Internal Audit will conduct an intermediate Buy America Review, when applicable. This is based on manufacturer supplied reporting.
- Internal Audit will conduct a Post-Delivery Buy America Review prior to accepting title to railcars or placing the railcars into revenue service.
- Internal Audit will conduct Post-Delivery Domestic Content Monitoring throughout the duration of the contract.
- Internal Audit will review and evaluate Resident Inspector Reports in accordance with 49 CFR §663.37.(a).

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Federal Transit Administration – Project Management Oversight – Project Management Review

Purpose:

U.S. DOT Federal Transit Administration Project Management Oversight monitors the management of FTA-supported major capital projects to determine whether the projects:

- are on time,
- within budget,
- in conformance with design and quality criteria,
- in compliance with all applicable Federal requirements, and
- constructed to approved plans and specifications, delivering the identified benefits, and safely, efficiently, and effectively.

Scope:

The FTA engaged a third-party contractor (LS Gallegos, Inc.) to conduct a Project Management Review, including:

- Monthly Check-in Meetings
- FTA Project Management Oversight Procedures

The contractor will utilize U.S. DOT Federal Transit Administration TPM-20 Office of Capital Project Management Project Management Oversight Procedure 20 - Project Management Plan Review.

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| PROJECTS IN PROGRESS |
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TRACTION Performance Measurement

Purpose:

Evaluate the design, methodology, execution, and results of the survey inputs for TRACTION Performance Measurement.

Scope:

Customer Experience, Community Value, and Workplace Experience Surveys conducted in 2022 and 2023. Controls in place to capture management data for performance management scorecards.

Update:

Field work is complete. Internal Audit will release the final report after sharing the results with management.

Transit Police Overtime and Compensatory Time

Purpose:

To provide assurance on the completeness, cutoff, and accuracy of Transit Police overtime and compensatory time. To evaluate management controls for authorizing, recording, processing, and paying overtime and compensatory time.

Scope:

Overtime and Compensatory time earned from May 2021 – May 2023.

Update:

Field work is complete. Internal Audit will release the final report after sharing the results with management.

Transit Police Body Cameras

Purpose:

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

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.

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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.

Transit Police expanded the project to include the installation of Dash-Cams into patrol cars for integration with the system.

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.

Update:

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

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.

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Tower City Common Area Maintenance Agreement

Purpose:

The GCRTA entered into a 1994 agreement with 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 developed an agreement abstract to identify these pass-through expenses. We will conduct an audit of supporting information for these costs and payments.

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.

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.

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Records Retention

Purpose:

GCRTA maintains a public records management program in accordance with State of Ohio law and GCRTA policy.

Scope:

We will conduct spot audits across all GCRTA departments to evaluate compliance with applicable laws and policy.

Accrued Time Reconciliation

Purpose:

Document processes involved in employee accrued balances, and development of a process for regular auditing.

Scope:

Employee accrual rates and balances accrued and used since go-live of Kronos Workforce Development system.

FTA – Post-Delivery Buy America Review – Paratransit Coaches

Purpose:

The Board of Trustees authorized Contract No. 2022-103 with Western Reserve Coach Sales, Inc. for the purchase of up to 20 Western Reserve Diamond paratransit coaches.

The Federal Transit Administration obligates federal funds to the GCRTA for purchasing railcars 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 conduct the Post-Delivery Buy America Review, the Post-Delivery Purchaser’s Review, and the Post-Delivery Federal Motor Vehicle Safety Standard Review.

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System Access Management

Purpose:

Evaluate controls in place for accessing critical Authority systems.

Scope:

Governance, Identity Management, Authentication, Authorization, Access Control, and Monitoring

City of Shaker Heights Maintenance Expenses

Purpose:

The Board of Trustees authorized an agreement with the City of Shaker Heights for landscape maintenance and parking lot snow removal for a period of three years in an amount not to exceed \$835,544.00.

Scope:

Internal Audit will reconcile the costs of Shaker Heights right-of-way maintenance expenses against the invoices paid by the GCRTA, and to evaluate compliance with the terms and conditions of the maintenance contracts. Contract period 2021 – 2023.

Waterfront Line Bridge Rehabilitation

Purpose:

The Board of Trustees authorized Contract No. 2022-080 with the Great Lakes Construction Co. for Project 27Z - Waterfront Line Bridge Rehabilitation, as specified and as required, in an amount not to exceed \$8,481,900.00.

Scope:

Internal Audit will evaluate the project management controls for the Waterfront Line Bridge Rehabilitation project, and contract compliance.

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Service Quality – Bus Supervision

Purpose:

The Service Quality (SQ) Management Department ensures the Authority's various service offerings are on-time, courteously delivered, and safely provided. The department is comprised of supervisors and managers utilizing a radio system for real-time communications.

Scope:

Internal Audit will evaluate the effectiveness of field supervision.

Electronic Funds Transfer

Purpose:

To document the controls over Electronic Funds Transfer and provide assurance on the efficacy of those controls.

Scope:

Electronic Funds Transfer Process for grant and non-grant funded activities.

Hayden Roof Replacement

Purpose:

The Board of Trustees authorized Contract No. 2023-025 with Terik Roofing, Inc. for Project 19.36 - Hayden Garage Roof Replacement, as specified, in an amount not to exceed \$5,688,162.00.

Scope:

Internal Audit will evaluate the project management controls for the roof replacement project, and contract compliance.

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Supply Chain Contract Management

Purpose:

Document contract management strategies used to manage contracts. Assess risk associated with centralized contract management. Evaluate efficacy of controls in place to manage contracts.

Scope:

TBD upon completion of Risk Assessment.

Accident and Incident Training and Discipline Outcomes

Purpose:

To evaluate the processes and controls in place to ensure the efficacy, consistency, and quality of training and discipline outcomes that result from accident and incident review.

Scope:

Operator retrains, operator discipline, Accident Review Committee training, and Grievance Risk Analysis.

Maintenance/Management System Upgrade

Purpose:

To provide assurance over the Maintenance-Management System upgrade, validating that end user system requirements are implemented, system interfaces are operational, reporting is reliable, and identity and access management is appropriately configured.

Scope:

TBD upon completion of Risk Assessment.

Customer Service Center – Tower City

Purpose:

Perform a 100% count of all cash and farecards within the Customer Service Center. Perform an analysis of farecard sales to calculate monthly consignment turnover before and after the pandemic.

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Scope:

Cash and farecard count on 1/23/2024. Fare card sales from 2018 – 2019 and 2022 – 2023.

Shelter Community Investment Program

Purpose:

To evaluate community partner compliance with program requirements and to provide assurance over payments received to support the program.

Scope:

License agreements, invoice reconciliation, and enhanced shelter inventory.

Fuel Expense

Purpose:

Evaluation of contract compliance, and to obtain background information, including expenditure trends, documentation of the workflow processes, invoice payments, and access controls.

Scope:

Diesel, Unleaded Gasoline, Propane, Compressed Natural Gas, and Propulsion Power (Electricity).

Institute of Internal Auditors – Global Internal Audit Standards

Purpose:

In 2024, the IIA released the Global Internal Audit Standards, replacing the 2017 Standards. The new standards are effective January 9, 2025.

Scope:

GCRTA Internal Audit is planning to adopt the standards early, utilizing best practice models and implementation guidance published by the Institute of Internal Audit.

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| SPECIAL REQUESTS AND EMERGING ISSUES |
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Salary Non-Bargaining Exempt (SNE) Comp Time

Purpose:

The Human Resources – Senior Director of Labor and Employee Relations requested an audit timekeeping system accounts for salary non-bargaining exempt employees. Human Resources identified where department supervisors mis-entered time codes, affecting accrued time and pay.

Scope:

Internal Audit will reconcile all salary non-bargaining exempt employee accounts for the period January 2021 through October 2023. We will evaluate compliance with applicable Personnel Policy and Procedures.

Update:

Field work is complete. Internal Audit will release the final report after sharing the results with management.

Transit Police – Office of Professional Standards – Internal Affairs Process for Investigation

Purpose:

Internal Audit received a tip concerning compliance with the General Police Orders for Professional Standards and Investigations into Employee Misconduct.

Scope:

Internal Audit will evaluate the Transit Police – Office of Professional Standards compliance with the applicable General Police Orders.

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| EXTERNAL AUDIT COORDINATION |
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IIA Global Audit Standards

Standard 9.5 Coordination and Reliance – The chief audit executive must coordinate with internal and external providers of assurance services and consider reliance on their work.

The following Federal and State Agencies performed audits and reviews of the Authority’s policies and records during the First Quarter 2024:

State of Ohio – Office of the Auditor .

- The State Auditor will conduct the 2023 Financial Statement and Single Audit. Interim work began during the Fourth Quarter 2023.
- Internal Audit is coordinating efforts to maximize audit coverage and minimize duplication of efforts.

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.

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

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STATUS OF OUTSTANDING FOLLOW-UP

IIA Global Audit Standards

Standard 15.2 Confirming the Implementation of Recommendations or Action Plans – Internal auditors must confirm that management has implemented internal auditors' recommendations or management's action plans.

All outstanding issues and recommendations from internal and external audits and reviews are tracked within the Internal Audit Management System *Issue Tracking Module*.

Internal Audit and management agree on audit findings, issues, recommendations, corrective actions, and implementation dates.

Audit staff is directed to follow-up with management to evaluate actions are effectively implemented. Upon verification, issues are closed.

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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.

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 2024 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.

- Railcar Procurement – Contract No. 2021-125 with Siemens Mobility, Inc. for the purchase of smoke detectors.

Railcar Replacement Steering Committee

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

Executive Records Management Commission

The Deputy General Manager of Finance chairs this commission. The purpose of the commission is to define and establish GCRTA business records for retention, review applications for one-time disposal of obsolete records, review records retention schedules, and schedules for the disposal of records. Internal Audit is a standing member of this council.

Information Technology Council

The Deputy General Managers of Finance and Operations chair this council. The purpose of this council is to develop and enforce GCRTA's IT priorities. They identify which IT projects and initiatives are the most important for the GCRTA's success and

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provide support to ensure the IT teams achieve their business objectives. Internal Audit is a standing member of this council.

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| STAFF TRAINING |
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Internal Audit Department staff received the following training during the First Quarter 2024:

Northeast Ohio Internal Audit Local Chapter

- Get to Know the New Global Internal Audit Standards (IIA Webinar)
- Fraud Day: Anti-Fraud Management, Fraud Investigation Topics, Identify Theft (NEOIIA/ NEOACFE)
- New Global Audit Standards, Ohio Business Climate, and Rates & Foreign Exchange (NEOIIA/OSCPA)

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| STAFF PROFILES |
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| 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. |
| Steven Zimmerman Manager of Internal Audit | 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 Lead Auditor | Molly joined the GCRTA on February 23, 2020. She earned a BA in Public Administration, Urban Planning, Sustainability from Miami University, Oxford Ohio. Molly is a Certified Internal Auditor. |
| 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. |
| Staff Auditor | Vacant (April 2024) |
| Rachel Pritchard Student Intern | Rachel was selected and placed to join GCRTA Internal Audit through Miami (Ohio) University's Ohio Public Leaders Fellowship Program. She completed her internship during the First Quarter 2024. |