GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY

INTERNAL AUDIT QUARTERLY REPORT
Second Quarter - 2013

August, 2013

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GREATER CLEVELAND
REGIONAL TRANSIT AUTHORITY

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INTERNAL AUDIT DEPARTMENT QUARTERLY REPORT
APRIL 1, 2013 THROUGH JUNE 30, 2013

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INTRODUCTION

Presented herein and in accordance with Board Policy is the report of the Internal Audit Department activities for the Second Quarter 2013. The report outlines work performed, recommendations and management's responses, including specific steps for the implementation of all agreed-upon recommendations and other pertinent data.

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

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

(signature) 7/30/13

Anthony A. Garofoli
Executive Director of Internal Audit

2013 INTERNAL AUDIT PLAN

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Billboard Advertising
Cedar University Station (Design/Construction)
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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
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Payroll
Procurement Vendor Database
Revenue Collection
Workers' Compensation Payments

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

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

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

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

COMPLETED PROJECTS

GCRTA Employee Travel & Expense Account Reimbursements

Purpose:

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

Scope:

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

Results:

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

Customer Refunds

Purpose:

GCRTA management implemented farebox refund and change procedures. Bus and train fareboxes are programmed to issue a change card for overpayments greater than $5 dollars, up to $20 dollars. Valid change cards can be redeemed at the Customer Service Center.

Internal Audit conducted operational audits to evaluate compliance with procedures.

Scope:

Internal Audit selected random buses and trains with the objective of overpaying fares to obtain refunds.

Results:

67 of 95 Operators (70.5%) tested did not comply with established procedures. Auditors were told to ride free or not permitted to ride the bus without exact change. Results were provided to the respective Transportation Managers. Operators will receive refresher training and appropriate positive/discipline.

Internal Audit will continue to perform unannounced audits.

COMPLETED PROJECTS

Fare Media Inventory

Purpose:

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

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

Scope:

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

Results:

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

Petty Cash

Purpose:

GCRTA Administrative Procedure (003) provides governance for petty cash funds. The procedure states, "A representative from the Internal Audit Department shall perform cash counts of the funds at least annually." Petty cash funds are essentially public funds and therefore must be handled in accordance with Section 306 of the Ohio Revised Code.

Scope:

We audited 24 petty cash accounts for a total of $5,750 in petty cash funds.

Results:

Eleven (11) accounts had an even reconcilement balance. Eleven (11) accounts had an over (+) balance. Two (2) accounts had an under (-) balance.

Twenty-one (21) accounts were maintained properly in accordance with policy; 3 accounts had transaction(s) in violation of the policy.

Management was advised. Internal Audit will follow-up to monitor corrective action.

COMPLETED PROJECTS

Sub-Recipient Grant Agreement – Intermodal Facility – (Cleveland Museum of Art)

<u>Purpose</u>:

The Federal Government earmarked funds for the Cleveland Museum of Art (CMA) to construct an inter-modal facility. These funds pass through the GCRTA (Grant Recipient) to CMA (Sub-Recipient). The GCRTA is required to ensure CMA complies with Federal Regulations identified in the FTA Grant Agreement and Sub-Recipient Agreement.

<u>Scope</u>:

CMA purchased a computerized parking system for visitors and guests. Internal Audit evaluated eligibility and compliance with federal regulations and grant agreements.

<u>Results</u>:

Internal Audit completed a project walk-through and reviewed the records supporting expenditures for compliance with the grant agreements, including the Federal Transit Administration - Buy America Regulations.

CMA and their contractors complied with federal regulations indentified in the FTA Grant Agreement and Sub-Recipient Agreement. GCRTA management processed grants in compliance with the grant agreements. Staff will continue to audit through grant closeout.

$255,937 of federal funds remains in the grant. Internal Audit will evaluate additional information during the 4th quarter 2013.

Continuous Audit Program

<u>Purpose</u>:

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.

COMPLETED PROJECTS

Continuous Audit Program – (continued)

<u>Scope</u>:

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

<u>Results</u>:

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

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

PROJECTS IN PROGRESS

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

Purpose:

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

Scope:

Internal Audit will evaluate contract compliance.

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

Purpose:

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

Scope:

Internal Audit will evaluate contract compliance.

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.

PROJECTS IN PROGRESS

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.

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

Purpose:

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

Scope:

Internal Audit will visit the sites to evaluate maintenance and review the contractor's financial records to ensure compliance with the lease agreements. The scope includes the entire contract period to date.

PROJECTS IN PROGRESS

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

Purpose:

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

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

Scope:

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

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

Update:

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

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

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

PROJECTS IN PROGRESS

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

Purpose:

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

Scope:

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

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

Purpose:

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

Scope:

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

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

Purpose:

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

PROJECTS IN PROGRESS

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

Scope:

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

Paratransit Certification Process

Purpose:

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

Scope:

Internal Audit will evaluate the Paratransit certification process.

Fare Media Ticket Inventory

Purpose:

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

Scope:

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

PROJECTS IN PROGRESS

Absence Control

Purpose:

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

Scope:

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

Continuous Auditing

Purpose:

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

Scope:

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

Wheelchair Lift Maintenance and Operations

Purpose:

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

PROJECTS IN PROGRESS

Wheelchair Lift Maintenance and Operations – (continued)

Scope:

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

Enterprise Resource Planning System (Oracle) Security

Purpose:

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

Scope:

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

SPECIAL REQUESTS AND EMERGING ISSUES

Bus Communication System

Purpose:

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

Scope:

All active fleets are included in the evaluation.

Update:

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

The internal audit is on-going. Results will be provided in the Third Quarter 2013 Internal Audit Report.

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

Purpose:

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

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

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

Scope:

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

SPECIAL REQUESTS AND EMERGING ISSUES

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

Update:

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

We identified several issues for management to resolve with the former contractor. The final report will be issued during the Third Quarter 2013.

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

Purpose:

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

Scope:

Internal Audit will include every citation issued since the inception of the program (November 1, 2011) in the evaluation.

Update:

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

Internal Audit is working with GCRTA management to streamline the process. The final report will be issued during the Third Quarter 2013.

SPECIAL REQUESTS AND EMERGING ISSUES

Claims Processing

Purpose:

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

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

Scope:

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

EXTERNAL AUDIT COORDINATION AND FOLLOW-UP

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

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

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

- State of Ohio – Ohio Department of Transportation (ODOT)
    - ODOT selected a consultant, Battelle Inc., to act as the Program Manager for Rail Safety and Security Audits.
    - Internal Audit will work with GCRTA Safety to perform the audits as required by ODOT.
    - The Consultant meets with GCRTA Management on a Quarterly basis to review and follow-up on outstanding corrective action.

STATUS OF OUTSTANDING FOLLOW-UP

Customer Service Center – Operations
Date of Report – February 2012

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

Update:

GCRTA Information Technology is evaluating an in-house solution.

Fare Collection System – Credit Card (Velocity Check)
(Board Resolution - 2007-018 - ACS Transport Solutions)
Date of Report – February 2013

Customers can purchase fare media utilizing a credit card. The contract specifications include a (velocity check) feature, which is an inherent system control to minimize fraudulent transactions (stolen credit card transactions).

The contractor failed to deliver the control. GCRTA contract management is actively pursuing corrective action.

Update:

Management is pursuing a solution with several contractors.

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.

2nd Quarter 2013 Change Orders:

Contract No. 2012-34 with the McTech Corporation for Project 24K to provide canopy design and construction, as well as, other modifications to the bus station and plaza area for the University-Cedar Rapid Station Rehabilitation Project

Contract No. 2012-122 with Delta Railroad Construction Incorporated for Project 23V to replace concrete slab and drainage systems for the Red Line S-Curve Rehabilitation Project (Unforeseen Condition).

Contract No. 2012-069 with Kokosing Construction Company for Project 27U to replace and electric feeder cable to an upgraded pump for the Red Line Airport Tunnel and Rapid Station Rehabilitation Project.

System Security Program Planning Committee

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

OTHER PROJECTS

TransitStat

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

Oracle Upgrade Steering Committee

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

Operator Bid Dispatch/Time & Attendance System Steering Committee

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

Vehicle Radio Replacement Committee

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

STAFF TRAINING

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

Northeast Ohio Internal Audit Local Chapter Training
- Data Analytics-Enabled Auditing through Continuous Assurance of Enterprise Risk Management
- Enhancing Business Process and IT Systems Understandings
- The State of the Institute of Internal Audit – Richard Chambers, President IIA

Institute of Internal Audit – Webinars
- Auditing Privacy Risks
- Governance Audits

Northeast Ohio Certified Fraud Examiner Local Chapter Training
- Fraud and Money Laundering in the 21st Century
- Ethics

GCRTA Sponsored Training
- Human Trafficking

American Public Transportation Association – Internal Audit Committee
- US Department of Transportation – MAP-21
  - Moving Ahead for Progress in the 21st Century (MAP-21), reauthorizing surface transportation programs through fiscal year 2014.
  - Asset Management – State of Good Repair

STAFF PROFILES

Anthony A. Garofoli
Executive Director of
Internal Audit

Anthony joined the GCRTA on September 23, 1996. He earned his BBA in Accounting from Cleveland State University. Prior to joining the GCRTA, he worked 16 years in progressively responsible positions for the Office of the Auditor of the State of Ohio. His audit experience includes Financial Audits of State and Local Governmental Units, Fraud and Contract Compliance Audits. He has earned several certifications.

Samuel Henderson
Senior Auditor

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

Bonson Yee
Information Technology
Auditor

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

Lead Auditor

Vacant

Edward Gaio
Staff Auditor

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

Lori Gabet
Staff Auditor

Lori joined the GCRTA on July 16, 2012. She earned a BA in Political Science from Slippery Rock University and her Masters of Social Science from Ohio University. Her experience includes 10 years in progressively responsible positions for the Auditor of State of Ohio.

Neletre Burts-Tolbert
Secretary

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

Anthony Ghanem
Business Analyst

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

Maria Rokakis &
Ashley Robinson
Summer Interns

Maria and Ashley joined the GCRTA on June 3, 2013. Maria earned her BA in Urban Studies from CSU and is working on her Masters of Public Administration. Ashley earned her BS in Mass Communications from Norfolk University. Both are applicants for the GCRTA Management Development Program.

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