



GREATER CLEVELAND  
REGIONAL TRANSIT  
AUTHORITY

INTERNAL AUDIT  
QUARTERLY REPORT  
Second Quarter - 2015

August, 2015

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**GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY  
INTERNAL AUDIT DEPARTMENT QUARTERLY REPORT  
APRIL 1, 2015 THROUGH JUNE 30, 2015**

<b>TABLE OF CONTENTS</b>
--------------------------

	<u><b>Page(s)</b></u>
<b>INTRODUCTION</b>	<b>2</b>
<b>2015 INTERNAL AUDIT PLAN</b>	<b>3-5</b>
<b>COMPLETED PROJECTS</b>	<b>6-7</b>
<b>PROJECTS IN PROGRESS</b>	<b>8-15</b>
<b>SPECIAL REQUESTS AND EMERGING ISSUES</b>	<b>16</b>
<b>EXTERNAL AUDIT COORDINATION AND FOLLOW-UP</b>	<b>17</b>
<b>STATUS OF OUTSTANDING FOLLOW-UP</b>	<b>18-19</b>
<b>OTHER PROJECTS</b>	<b>20</b>
<b>STAFF TRAINING</b>	<b>21</b>
<b>STAFF PROFILES</b>	<b>22</b>

**GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY  
INTERNAL AUDIT DEPARTMENT QUARTERLY REPORT  
APRIL 1, 2015 THROUGH JUNE 30, 2015**

<b>INTRODUCTION</b>
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Presented herein and in accordance with Board Policy is the report of the Internal Audit Department activities for the Second Quarter 2015. 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.

 8/13/15

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Anthony A. Garofoli  
Executive Director of Internal Audit

**GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY  
INTERNAL AUDIT DEPARTMENT QUARTERLY REPORT  
APRIL 1, 2015 THROUGH JUNE 30, 2015**

<b>2015 INTERNAL AUDIT PLAN</b>
---------------------------------

**Contract Audits**

Clifton Boulevard Transportation Enhancement Project  
University-Cedar Rapid Transit Station Rehabilitation  
Brookpark Rapid Transit Station Rehabilitation  
Cleveland Metropolitan School District - Student Transportation Agreement  
Compressed Natural Gas Fueling Station  
Electric Motor Maintenance  
Fare Collection Systems  
Elevator/Escalator Maintenance  
Little Italy-University Circle Rapid Station  
Magnetic Fare Media Cards  
Marketing/Advertising Consultant  
Supplemental Paratransit Services  
Tire Lease/Services  
Tower City Escalator Replacement  
U-Pass Programs (CSU, CWRU, CCC)  
Tower City Maintenance Agreement  
Vehicle Purchases  
Vehicle Towing

**Internal Audits**

Customer Service Center Operations  
Employee Compensation  
Rail Operator Signal Adherence  
Employee Termination Process  
Employee Claims  
Employee Hiring Practices  
Petty Cash  
Radio System – Covert Alarms  
Succession Planning – Process Mapping  
Employee/Contractor Identification Program  
Rail District Equipment/Facility Maintenance  
Access Control - Facilities  
Transit Police Compensation Time  
Purchasing Card  
Safety Sensitive – Drug and Alcohol Program  
Travel Expense Reimbursement  
Vehicle Maintenance & Warranty Program

**GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY  
INTERNAL AUDIT DEPARTMENT QUARTERLY REPORT  
APRIL 1, 2015 THROUGH JUNE 30, 2015**

<b>2015 INTERNAL AUDIT PLAN</b>
---------------------------------

**Information Technology Audits**

Information Technology Security  
Paratransit Schedule Adherence  
Claims System Implementation  
Information Technology Risk Assessment  
Disaster Recovery – Mission Critical Systems  
Health Care Claims  
Oracle User Productivity Kit  
Consolidated Train Dispatch System  
Cell Phone Use

**Continuous Auditing Program - \***

Absence Control  
Accounts Payable  
Accounts Receivable  
Fuel 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 Enforcement/Proof-of-Payment  
Lease Revenue  
Farebox Maintenance/Defect Reporting  
Special Event Collections  
Ticket/Pass Customer Refunds  
Ticket/Pass Inventory

**GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY  
INTERNAL AUDIT DEPARTMENT QUARTERLY REPORT  
APRIL 1, 2015 THROUGH JUNE 30, 2015**

<b>2015 INTERNAL AUDIT PLAN</b>
---------------------------------

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.**

**GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY  
INTERNAL AUDIT DEPARTMENT QUARTERLY REPORT  
APRIL 1, 2015 THROUGH JUNE 30, 2015**

<b>COMPLETED PROJECTS</b>
---------------------------

**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, 2015 through June 30, 2015 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.

**Cleveland Metropolitan School District – Intergovernmental Student Transportation Agreement  
(Board Resolution 2002-095)**

Purpose:

Evaluate compliance with terms and conditions of the GCRTA/CMSD Intergovernmental Student Transportation Agreement.

Scope:

Audit Staff reconciled CMSD payments for GCRTA tickets and passes issued during the (3) CMSD school fiscal year periods: July 1, 2012 through June 30, 2015. We also evaluated elements of the ticket and pass distribution process.

Results:

Audit Staff met with CMSD officials to identify and evaluate risks and internal controls. Lessons learned were shared with GCRTA management and CMSD officials. Per the reconciliation of payments for tickets and passes issued, CMSD officials remitted payment for all outstanding amounts owed.

**GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY  
INTERNAL AUDIT DEPARTMENT QUARTERLY REPORT  
APRIL 1, 2015 THROUGH JUNE 30, 2015**

<b>COMPLETED PROJECTS</b>
---------------------------

**Vehicle Purchases**

(Board Resolution 2013-110 - Gillig, LLC)  
(Board Resolution 2014-111 - Gillig, LLC)  
(Board Resolution 2015-048 - Gillig, LLC)  
(Board Resolution 2015-060 - Gillig, LLC)

Purpose:

Contract 2013-100 was authorized to manufacture and deliver up to (240) 40 foot Compressed Natural Gas (CNG) buses, training, tooling and spare parts. The first order was placed with the contractor to deliver (60) buses.

Contract 2013-100 was authorized to manufacture and deliver up to (240) 40 foot Compressed Natural Gas (CNG) buses, training, tooling and spare parts. The second order was placed with the contractor to deliver (30) buses.

Contract 2014-170 was authorized to manufacture and deliver up to (8) 35 foot trolley replica coaches, training, tooling and spare parts.

Contract 2015-048 was authorized to manufacture and deliver up to (4) 35 foot trolley replica coaches, training, tooling and spare parts.

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:

Audit Staff completed the applicable Buy America Review, required by Federal Transit Administration.

Results:

(40) Bus Order: Audit staff completed Post-Delivery Review. This included an on-site review of contractor records, toured the manufacturer's final assembly plant, inspected the vehicles and reviewed GCRTA records. Both the contractor and GCRTA management complied with federal regulations. Considering this result, GCRTA management transferred title and can place the vehicles in revenue service.

(30) Bus Order: Audit staff completed the Pre-Award Review. Considering this result, GCRTA issued Notice to Proceed to the contractor to build the vehicles.

(12) Trolley Bus Order(s): Audit staff completed the Pre-Award Review. Considering this result, GCRTA issued Notice to Proceed to the contractor to build the vehicles.



**GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY  
INTERNAL AUDIT DEPARTMENT QUARTERLY REPORT  
APRIL 1, 2015 THROUGH JUNE 30, 2015**

<b>PROJECTS IN PROGRESS</b>
-----------------------------

**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.

Update:

Audit staff conducts a weekly walk-through of the construction site, attends the weekly progress meetings and monitors progress and change order activity.

This project is nearing final completion, a "punch-list" was developed. Staff will monitor this project through the close-out phase.

**Little-Italy Mayfield Road Rapid Transit Station**

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

(Board Resolution - 2013-089 - McTech Corporation)

Purpose:

Contracts 2008-109 and 2013-131 were authorized for the planning, design and construction of the Little-Italy Mayfield Road Rapid Station.

Scope:

Internal Audit will evaluate contract compliance.

Update:

Audit staff conducts a weekly walk-through of the construction site, attends the weekly progress meetings and monitors progress and change order activity.

We are working with management to address several issues identified during the critical shut down period. The station is scheduled to open in the August 2015.

**GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY  
INTERNAL AUDIT DEPARTMENT QUARTERLY REPORT  
APRIL 1, 2015 THROUGH JUNE 30, 2015**

<b>PROJECTS IN PROGRESS</b>
-----------------------------

**Clifton Boulevard Enhancement Project**

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

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

Purpose:

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

Scope:

Internal Audit will evaluate contract compliance.

Update:

Audit staff conducts a weekly walk-through of the construction site, attends the weekly progress meetings and monitors progress and change order activity.

This project is nearing final completion, a "punch-list" was developed. Staff will monitor this project through the close-out phase.

**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

**GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY  
INTERNAL AUDIT DEPARTMENT QUARTERLY REPORT  
APRIL 1, 2015 THROUGH JUNE 30, 2015**

<b>PROJECTS IN PROGRESS</b>
-----------------------------

Scope:

Internal Audit will perform a healthcare claims audit to evaluate third-party administrator compliance with respective plan designs and contract terms and conditions for the period January 1, 2012 through December 31, 2014.

Update:

Field work is complete for the period January 1, 2012 through December 31, 2013. The audit identified several issues to discuss with the respective third-party administrators. We engaged an audit consultant to co-source this work.

We shared the results with management during the Second Quarter 2015.

Contract provisions require us to complete the 2-year audit before we can analyze the 2014 calendar year claims.

**Central Bus Maintenance Facility – ISO 14001 Certification**

Purpose:

The ISO 14001 standard represents a core set of standards used by organizations for designing and implementing an effective Environmental Management System (EMS).

Management is engaged in an effort to seek certification for the Central Bus Maintenance Facility. This includes documented sustainable and environmental processes for the use and/or disposal of certain elements such as rags, scrap metals, waste oil and other elements.

The standards include an internal audit component to evaluate compliance.

Scope:

Audit staff will develop an audit program to evaluate compliance with established processes. We will support the certification oversight and management teams to attain the objective.

**GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY  
INTERNAL AUDIT DEPARTMENT QUARTERLY REPORT  
APRIL 1, 2015 THROUGH JUNE 30, 2015**

<b>PROJECTS IN PROGRESS</b>
-----------------------------

**Information Technology Security**

Purpose:

Management relies on data from a variety of business and intelligent transportation systems. Audit staff will evaluate controls over user access to GCRTA mission critical systems.

Scope:

The scope of the audit is to evaluate whether user access to GCRTA's network, applications and data is adequately controlled, including the process for granting, maintaining and removing such access. We will also evaluate administrator rights, password management and policy awareness.

**Fare Enforcement – Proof of Payment System – Adult Administrative Fee  
(Board Resolution 2011-081)**

Purpose:

Reconcile the Administrative Fee data, entered into the Transit Police System, with City of Cleveland Clerk of Court records to provide assurance that paid (citations) are not subject to Municipal Court actions.

Scope:

All citations issued between the periods September 1, 2013 through January 31, 2015.

**Accounts Receivable – Sales Agents**

Purpose:

Evaluate the GCRTA Fare Media (tickets and passes) issuance, invoicing and collections processes with GCRTA sales agents.

Scope:

Staff will analyze the GCRTA Customer Service Center transactions to develop a model to evaluate other sales agents (to be determined).

**GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY  
INTERNAL AUDIT DEPARTMENT QUARTERLY REPORT  
APRIL 1, 2015 THROUGH JUNE 30, 2015**

<b>PROJECTS IN PROGRESS</b>
-----------------------------

**Rail Car Electric Motor Repair**

(Board Resolution 2014-007 – Sherwood Electromotion Incorporated)  
(Board Resolution 2014-008 – RAM Industrial Services, LLC)

Purpose:

Contracts 2013-185A and 2013-185B were authorized for the rebuilding of rapid transit electrical motors.

Scope:

Audit Staff will evaluate compliance with the respective contract terms and conditions

**Vehicle Purchases**

(Board Resolution 2013-110 - Gillig, LLC)  
(Board Resolution 2014-111 - Gillig, LLC)  
(Board Resolution 2015-048 - Gillig, LLC)

Purpose:

Contract 2013-100 was authorized to manufacture and deliver up to (240) 40 foot Compressed Natural Gas (CNG) buses, training, tooling and spare parts. The first order was placed with the contractor to deliver (60) buses.

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Contract 2015-048 was authorized to manufacture and deliver up to (4) 35 foot trolley replica coaches, training, tooling and spare parts.

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:

Audit Staff will complete the applicable Buy America Review, required by Federal Transit Administration

**GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY  
INTERNAL AUDIT DEPARTMENT QUARTERLY REPORT  
APRIL 1, 2015 THROUGH JUNE 30, 2015**

<b>PROJECTS IN PROGRESS</b>
-----------------------------

**Railcar Movements and Repair**

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 developed a plan to evaluate:

- Control Center directed train movements
- Pre & Post Trip railcar inspections
- Defect Reporting
- Yard Control
- Vehicle Maintenance
- Inventory Management

**GCRTA – Cleveland State University Student Universal Access Fare Program  
(U-Pass Program)  
(Board Resolution 2004-001)**

Purpose:

The GCRTA entered into an agreement to provide prepaid and universal access to public transportation services. Each full time student pays a flat fee per semester and is able to ride GCRTA services on an unlimited basis during the semester.

Scope:

Internal Audit will evaluate compliance with the agreement.

**GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY  
INTERNAL AUDIT DEPARTMENT QUARTERLY REPORT  
APRIL 1, 2015 THROUGH JUNE 30, 2015**

<b>PROJECTS IN PROGRESS</b>
-----------------------------

**GCRTA – Case Western Reserve University Student Universal Access Fare Program (U-Pass Program)**  
(Board Resolution 2008-127)

Purpose:

The GCRTA entered into an agreement to provide prepaid and universal access to public transportation services. Each full time student pays a flat fee per semester and is able to ride GCRTA services on an unlimited basis during the semester.

Scope:

Internal Audit will evaluate compliance with the agreement.

**GCRTA – Cuyahoga Community College Student Universal Access Fare Program (U-Pass Program)**  
(Board Resolution 2015-62)

Purpose:

The GCRTA entered into an agreement to provide prepaid and universal access to public transportation services. GCRTA and CCC agreed upon a semester rate, with an escalation clause through 2021. Students are able to ride GCRTA services on an unlimited basis during the semester.

Scope:

Internal Audit will evaluate compliance with the agreement.

**Farebox – Change Cards**

Purpose:

Administrative Procedure 036 – Operator Issued Refunds provides support for the process of issuing refunds to customers. GCRTA is an “Exact Fare” system. Cash refunds are available as a courtesy to customers in the amount of \$5.00 or more.

Scope:

Internal Audit will evaluate the system features and operational controls for compliance with the Administrative Procedure.

**GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY  
INTERNAL AUDIT DEPARTMENT QUARTERLY REPORT  
APRIL 1, 2015 THROUGH JUNE 30, 2015**

<b>PROJECTS IN PROGRESS</b>
-----------------------------

**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.



**GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY  
INTERNAL AUDIT DEPARTMENT QUARTERLY REPORT  
APRIL 1, 2015 THROUGH JUNE 30, 2015**

<b>SPECIAL REQUESTS AND EMERGING ISSUES</b>
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### **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.

### **Paratransit Operations**

Purpose:

The Paratransit District Director requested a special audit of Paratransit operations.

Scope:

Internal Audit is evaluating the Paratransit Dispatch Office activities. These activities include:

- Timekeeping
- Scheduling
- Operator Supervision

**GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY  
INTERNAL AUDIT DEPARTMENT QUARTERLY REPORT  
APRIL 1, 2015 THROUGH JUNE 30, 2015**

<b>EXTERNAL AUDIT COORDINATION AND FOLLOW-UP</b>
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The International Standards for the Professional Practice of Internal Audit provides:

- 2050 – *Coordination:*
  - *“The chief audit executive should share information and coordinate activities with other internal and external providers of assurance and consulting services to ensure proper coverage and minimize duplication of efforts.*

The following Federal and State Agencies performed audits and reviews of the Authority's policies and records during the First Quarter 2015:

- State of Ohio – Office of the Auditor
  - The State of Ohio – Office of the Auditor conducted the 2014 Financial/Single Audit. Results were shared with management and the Board of Trustees during the May Committee of Whole Board Meeting. The final report was released by the State of Ohio July 23, 2015.
- 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.
- Federal Emergency Management Agency (FEMA)
  - FEMA conducted a “desk review” of a grant to the Transit Police (July-August). The final report is not released yet.

**GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY  
INTERNAL AUDIT DEPARTMENT QUARTERLY REPORT  
APRIL 1, 2015 THROUGH JUNE 30, 2015**

<b>STATUS OF OUTSTANDING FOLLOW-UP</b>
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The International Standards for the Professional Practice of Internal Audit provides:

- 2500 – Monitoring Progress
  - “The chief audit executive must establish and maintain a system to monitor the disposition of results communicated to management.”
  - “The chief audit executive must establish a follow-up process to monitor and ensure that management actions have been effectively implemented or that senior management has accepted the risk of not taking action.”

**(See the Recommendation Implementation Tracking Report on the next 2 pages)**

The report is generated from the GCRTA Internal Audit Department audit management system (TeamMate). All outstanding issues and recommendations from internal and external audits and reviews are tracked within the application module (TeamCentral).

Audit staff is directed to follow-up with management to evaluate actions have been effectively implemented.

**GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY  
INTERNAL AUDIT DEPARTMENT QUARTERLY REPORT  
APRIL 1, 2015 THROUGH JUNE 30, 2015**

**STATUS OF OUTSTANDING FOLLOW-UP**

### Recommendation Implementation Tracking

Recommendation	Status	Project Code	Issue	Issue Type	Priority	Estimated Date	Revised Date	Actual Date	Owner	Entity
<u>Documentation Standards</u>	Started	2013 - IA - 13 - Rail District Maintenance Program	Missing Maintenance Management System Supporting Documentation	Reportable Condition		8/31/2014	12/31/2015		Reh fuss, Dennis	Rail District Maintenance Program
<u>Recording Track Contractor Maintenance</u>	Started	2014 - SP - 07 - May 26, 2014 Railcar Derailment - Investigation	Recording Contractor Maintenance	Reportable Condition	High Priority	8/31/2014	3/31/2015		Boye, William	Rail District
<u>Clock-on Clock-Off on Work Orders</u>	Started	2013 - IA - 13 - Rail District Maintenance Program	Capturing Work Order Time	Reportable Condition	Medium Priority	12/31/2014	12/31/2015		Reh fuss, Dennis	Rail District Maintenance Program
<u>Unrecorded Parts Inventory Issuance</u>	Pending	2014 - SP - 07 - May 26, 2014 Railcar Derailment - Investigation	Unrecorded Parts Inventory Issuance	Reportable Condition	High Priority	12/31/2014	12/31/2015		Coleman, Teresa	Rail District
<u>J. Simpson Cell Phone - Recovery of Personal Call Expenses</u>	Started	2014 - SP - 12 - Cell Phone Use - Rail - Power & Way Management	J. Simpson Cell Phone - Recovery of Personal Call Expenses	Compliance	Low Priority	2/13/2015	7/31/2015		Gautam, Rajan	Rail District
<u>Code of Conduct - Employee Relationships</u>	Pending	2015 - SP - 03 - Paratransit Scheduling & Operator Assignments	Paratransit Employee Relationships	Material Weakness	High Priority	4/30/2015	8/10/2015		Draper, Oliver	Paratransit District Greater Cleveland Regional Transit Authority
<u>Human Resource - I-Recruitment System Malfunction</u>	Started	2015 - Open Issues - Open Issues	Human Resource - I-Recruitment System Malfunction	Reportable Condition	High Priority	8/30/2015	8/31/2015		Lytle, Casandra	Regional Transit Authority
<u>Fill Vacant Rail District Maintenance Planner Position</u>	Pending	2015 - CA - 03 - Railcar Electric Motor Repair	Maintenance Planner - Rail District - Vacant	Reportable Condition	High Priority	9/11/2015			Boye, William	Rail District
<u>3rd Party - Contractor - Motor and Component Rebuild - Performance Study</u>	Pending	2015 - CA - 03 - Railcar Electric Motor Repair	3rd Party - Contractor - Motor and Component Rebuild - Performance Study	Reportable Condition	High Priority	8/18/2015			Labyk, Nestor	Rail District
<u>Assess and Repair Salvaged Motors and Equipment</u>	Pending	2015 - CA - 03 - Railcar Electric Motor Repair	Salvaged Motors and Equipment	Reportable Condition	High Priority	10/30/2015			Blaze, Casey	Rail District

**GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY  
INTERNAL AUDIT DEPARTMENT QUARTERLY REPORT  
APRIL 1, 2015 THROUGH JUNE 30, 2015**

<b>OTHER PROJECTS</b>
-----------------------

**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 Chief Information Officer chairs 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.

**System Security Program Planning Committee**

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

**TransitStat**

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

**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.

**GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY  
INTERNAL AUDIT DEPARTMENT QUARTERLY REPORT  
APRIL 1, 2015 THROUGH JUNE 30, 2015**

<b>STAFF TRAINING</b>
-----------------------

The following training was provided to Audit Staff during the Second Quarter 2015:

**Northeast Ohio Internal Audit Local Chapter Training**

- How to Effectively Plan Audits

**Institute of Internal Audit**

- Pulse of Internal Audit
- Promoting the Value of Internal Audit
- Driving an Effective Enterprise Risk Management Culture
- Guide to Managing the Work Life Balance of Audit Team

**Northeast Ohio Certified Information Systems Auditors Local Chapter Training**

- IT Security Summit

**GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY  
INTERNAL AUDIT DEPARTMENT QUARTERLY REPORT  
APRIL 1, 2015 THROUGH JUNE 30, 2015**

<b>STAFF PROFILES</b>
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<b>Anthony A. Garofoli</b> 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.
Senior Auditor	Vacant
<b>Bonson Yee</b> Information Technology Auditor	Bonson joined the GCRTA on September 6, 2005. He earned his BBA in Accounting from Cleveland State University. Bonson is a Certified Information Systems Auditor.
<b>Edward Gaio</b> 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.
<b>Anthony Ghanem</b> Staff Auditor	Anthony joined the GCRTA on June 4, 2012. He earned his BA in Economics and International Studies from Case Western Reserve University and his Master's Degree in Public Administration from Cleveland State University. He is a graduate of the GCRTA Management Development Program.
Staff Auditor	Vacant
<b>Neletre Burts-Tolbert</b> 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.
<b>Maria Rokakis</b> Business Analyst	Maria joined the GCRTA on June 1, 2014. She earned a BA in Urban Studies and her Master's Degree in Public Administration from Cleveland State University. Maria was selected to participate in the GCRTA Management Development Program and is completing an Internal Audit Department rotational assignment for 4 months.
<b>Steven Zimmerman</b> Summer Intern	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 was selected to participate in the 2016 Management Development Program.
<b>Emilly Mokora</b> Summer Intern	Emilly joined the GCRTA on June 1, 2015. She earned her BSBA from Bowling Green State University, a Master's Degree in Business Administration and a Master's Degree in Accounting and Financial Information Systems from Cleveland State University.