



GREATER CLEVELAND
REGIONAL TRANSIT
AUTHORITY

INTERNAL AUDIT
QUARTERLY REPORT
Second Quarter - 2024

August, 2024

**GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY
INTERNAL AUDIT DEPARTMENT QUARTERLY REPORT
APRIL 1, 2024 THROUGH JUNE 30, 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 Second 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.”

 8/20/2024

Anthony A. Garofoli
Executive Director of Internal Audit

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2024 INTERNAL AUDIT PLAN

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

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

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 April 1, 2024 through June 30, 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

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.

Scope:

Audit staff evaluated project management and contract compliance to Overhaul 168 GE 1266 HRV Traction Motors.

Results:

- Preventative maintenance work orders were completed on time for all motors reviewed.
- GCRTA provided effective project management in the monitoring of the overhaul progress.
- GCRTA processes for receiving, inspecting, and testing overhauled motors were well designed and appropriately executed.

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COMPLETED PROJECTS

Issues for Board Consideration: None

Federal Transit Administration – Post-Delivery Buy America Review – Paratransit Coaches – (Western Reserve Coach Sales, Inc.)

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 grant application requires the GCRTA to conduct the pre-award and post-delivery audits for the purchase of rolling stock (49 CFR part 663 Pre-Award and Post-Delivery Audits of Rolling Stock Purchases and 49 CFR part 661 Buy America Requirements).

Scope:

Internal Audit conducted the required Buy America Review, Purchaser's Review, and Federal Motor Vehicle Safety Standard Review.

Results:

Satisfactory compliance achieved with all 20 coaches. Certificates issued June 28th, 2024. All coaches are in revenue service.

Issues for Board Consideration: None

TRACTION Performance Measurement

Purpose:

Evaluate the design, methodology, execution, and results of the survey and information system inputs for TRACTION Performance Measurement. Validate the design and methodology to collect data are reliable, and that results are complete, accurate, with appropriate cutoff and reporting.

Scope:

2022 Survey Inputs. 2023 Information System Inputs.

Results:

- Virtually all survey raw data fully supported the data reported (very minor, non-systemic, and immaterial discrepancies were communicated and rectified).

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COMPLETED PROJECTS

- Methodology for completion of surveys was sufficient to achieve survey objectives and was executed consistently across multiple survey providers. Therefore, results are comparable between periods.
- Management agreed to create a centralized repository for storing GCRTA Information System raw data and supporting analyses for scorecard metrics with detailed methodologies.

Issues for Board Consideration: None

Tower City Common Area Maintenance Agreement

Purpose:

GCRTA pays Tower City management monthly for a predefined share of the maintenance for the common areas its riders use to access the rapid transit station and the Gateway Accessway.

Internal Audit conducted an audit to identify agreement requirements, validate compliance with terms and conditions, and evaluate risks and controls.

Scope:

The 1995 Common Area Maintenance Agreement (Current Agreement).

Results:

Management addressed the discontinuation of the Cleveland Consumer Price Index via an interim agreement, as identified during the audit. (Amendment and Mutual Release signed 6/4/2024.)

Management will negotiate a new common area maintenance agreement.

Issues for Board Consideration: None

Electronic Funds Transfer

Purpose:

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

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COMPLETED PROJECTS

Scope:

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

Results:

- Proper controls over Sales & Use Tax account.
- Existence of controls throughout approval process.
- Payments to vendors are completed within the required 3 days of receiving FTA funds.
- Management implemented enhancements to internal controls.

Issues for Board Consideration: None

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:

Transit Police overtime and compensatory time earned from January 2022 – June 2023.

Results:

Management agreed to:

- Implement processes to automate the collection and distribution of data and digital forms for approving the earning and utilization of compensatory time.
- Create a dedicated pay code and form for capturing compensatory time payouts.
- Implement training in the short term, and logic controls in the long term, to ensure the correct capture of overtime eligible worked hours.
- Adjust compensatory hour banks as identified in the audit.

Issues for Board Consideration: None

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COMPLETED PROJECTS

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.

Internal Audit reconciled the costs of Shaker Heights right-of-way maintenance expenses against the invoices paid by the GCRTA and evaluated compliance with the terms and conditions of the maintenance agreement.

Scope:

2021 and 2022 Shaker Heights maintenance expense.

Results:

- The City of Shaker Heights provided supporting records to evidence maintenance activities performed.
- Actual costs were successfully reconciled against GCRTA total payments; therefore, annual cost estimates are accurate to actual spend.
- GCRTA management will negotiate the landscaping service schedule for the upcoming 2024 – 2026 agreement.

Issues for Board Consideration: None

Customer Service Center – Tower City

Purpose:

- Perform a cash and farecard count at the customer service center.
- Perform data analytics of farecard sales.

Scope:

- Cash and farecard count was performed January 23rd, 2024.
- Farecard sales from 2018 – 2024.

Results:

Teller drawers and the Customer Service Center vault fully reconciled to the consignment amount. Management adjusted ticket inventory consignment to reflect current sales patterns.

Issues for Board Consideration: None

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COMPLETED PROJECTS

Shelter Community Investment Program

Purpose:

GCRTA's Shelter Community Investment Program allows community partners to enter into license agreements with the GCRTA to purchase shelters for bus stops that do not meet the level of boardings required within the Board of Trustees policy, or to place upgraded shelters or art wraps at stops with existing shelters. Internal Audit completed a review of the Shelter Community Investment Program.

Our objective was to evaluate the program including license agreements, payments received from community partners, and enhanced shelter inventory.

Scope:

Shelters in the community investment program.

Results:

- All license agreements are on file and fully executed.
- Program is providing community value through enhancement of Transit Waiting Environment for riders and the general public.
- Management agreed to implement enhancements to the program.

Issues for Board Consideration: None

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CONTINUOUS AUDITING

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 Second 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

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 Second 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 Second 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

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 Second 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 annually. All results were shared with management. The script identified data matches between the Paratransit System customer database and

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CONTINUOUS AUDITING

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.

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CONTINUOUS AUDITING

Scope:

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.

Compensatory Time

Purpose:

Reconcile employee compensatory hours and earnings across timekeeping and payroll systems

Scope:

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

Mobile Ticketing

Purpose:

Reconcile mobile fares collected to mobile fare contract

Scope:

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

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RAILCAR REPLACEMENT PROGRAM

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 August 2024, management issued Change Order Number Five:

- The study of two additional rail wheel profiles (\$51,913.87).

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. 5 LOG					
CONTRACT NO. 2021-125					
RAILCAR REPLACEMENT PURCHASE					
Contract #2021-125			Contractor: Siemens Mobility Inc.		
Original Contract Amount \$163,920,115.00			Total G.M./C.E.O. Authority Remaining \$ 5,828,281.79		
Total Change Order Amount To Date \$31,669,734.21					
ITEM NO.	NOTE No.	APPROVAL DATE	CHANGE ORDER AMOUNT	APPROVAL AUTHORITY	NEW CONTRACT AMOUNT
1	1	11-28-23	\$30,998,016.00	BOT	\$194,918,131.00
2	2	12-5-23	\$510,888.00	\$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
5	5	8-6-24	\$51,913.67	\$5,828,281.79	\$195,589,849.21

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
 CO No. 5 – Additional Wheel Profiles

Siemens Mobility Inc. Payments

GCRTA Financial Management System
 RTA Set of Books:

Purchase Order – Railcar Replacement
 Purchase Order Line Items – totaling **\$195,589,849.21** (per board approval)
\$64,708,815.83 paid (as of 8/8/2024)

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RAILCAR REPLACEMENT PROGRAM

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.

(Internal Audit currently in planning phase)

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

(Internal Audit currently in planning phase)

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RAILCAR REPLACEMENT PROGRAM

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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RAILCAR REPLACEMENT PROGRAM

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

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.

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.

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PROJECTS IN PROGRESS

Scope:

Internal Audit will evaluate compliance with contract terms and conditions.

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.

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.

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PROJECTS IN PROGRESS

Scope:

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

System Access Management

Purpose:

Evaluate controls in place for accessing critical Authority systems.

Scope:

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

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.

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.

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PROJECTS IN PROGRESS

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.

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.

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PROJECTS IN PROGRESS

Scope:

TBD upon completion of Risk Assessment.

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.

Applicant Tracking System (ATS) Implementation

Purpose:

To provide assurance on the implementation of the new Applicant Tracking System.

Scope:

Internal Audit will evaluate the candidate hiring experience and integration of software into existing workflows.

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PROJECTS IN PROGRESS

Cleveland State University - U-Pass Program

Purpose:

The U-Pass program allows current CSU students (both graduate and undergraduate) to enjoy unlimited rides on GCRTA's rail and bus lines during any given semester.

Scope:

Evaluate contract compliance with terms and conditions of the agreement.

Fraud Risk Assessment

Purpose:

A fraud risk assessment is a systematic process aimed at identifying, analyzing, and mitigating potential risks of fraud within the GCRTA.

Scope:

This assessment considers both internal and external fraud risks, such as embezzlement, misappropriation of assets, and theft of proprietary information.

Public Transit Agency Safety Plan - Emergency Operations Plan

Purpose:

The Public Transportation Agency Safety Plans (PTASP) regulation, outlined in 49 CFR Part 673, mandates that operators of public transportation systems receiving federal funds under the FTA Urbanized Area Formula Grants (Section 5307) and rail transit agencies subject to the FTA State Safety Oversight (SSO) program must develop an Agency Safety Plan (ASP).

Scope:

To validate that GCRTA's PTASP section on Emergency Management meets compliance requirements, and that GCRTA is sufficiently prepared with an updated Emergency plan that incorporates Information Technology resilience.

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PROJECTS IN PROGRESS

Public Transit Agency Safety Plan - Maintenance Manuals/SOPs

Purpose:

The Public Transportation Agency Safety Plans (PTASP) regulation, outlined in 49 CFR Part 673, mandates that operators of public transportation systems receiving federal funds under the FTA Urbanized Area Formula Grants (Section 5307) and rail transit agencies subject to the FTA State Safety Oversight (SSO) program must develop an Agency Safety Plan (ASP).

Scope:

To evaluate GCRTA processes and procedures to maintain, update, and utilize maintenance manuals and standard operating procedures.

Rail Cleanliness

Purpose:

To document GCRTA processes for cleaning rail vehicles and rail station facilities.

Scope:

Compliance with standard operating and cleaning procedures.

Transit Ambassadors Fare Enforcement

Purpose:

The Transit Ambassador Program is designed to decrease the presence of armed law enforcement on the GCRTA system. Unarmed personnel assist customers with mobility, navigation, and discourage disruptive behavior.

Scope:

To provide assurance over the Transit Ambassador program, including that resources are deployed strategically, processes and procedures are in place, and stated program objectives are achieved.

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SPECIAL REQUESTS AND EMERGING ISSUES

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 for management response.

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.

Diverted Vendor Payment

Purpose:

The GCRTA was subject to a spear phishing cybercrime where a vendor payment was diverted to a cybercriminal.

Scope:

GCRTA continues to support law enforcement agencies and GCRTA Risk Management to investigate the crime and file insurance claims.

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EXTERNAL AUDIT COORDINATION

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 completed the 2023 Financial Statement and Single Audit. The Auditor of State released the audit
- Internal Audit is coordinated 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.

Federal Transit Administration - Project Management Oversight – Railcar Replacement Program:

- The FTA contracted with LS Gallegos to provide project management oversight for the railcar replacement program.
- The consultant utilizes FTA developed oversight procedures to monitor and evaluate the compliance with grant requirements.
- Internal Audit will work with contractors to perform the audits as required.
- The consultant meets with GCRTA Management monthly to review a prescribed agenda and follow-up on outstanding corrective actions.

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.

Second 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.

Contract No. 2022-122 with Clark Transportation Consulting & Services, LLC DBA Bison Rail Systems for Project 12D – Trunk Line Signal System

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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OTHER PROJECTS

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

Internal Audit Department staff received the following training during the Second Quarter 2024:

Northeast Ohio Internal Audit Local Chapter

- Ethics and Cyber-Asset Strategy (NEOIIA/OSCPA)

APTA Rail Conference

- Various Sessions

Ohio Ethics Law

- (GCRTA/Ohio Ethics Law)

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STAFF PROFILES

Anthony A. Garofoli Executive Director of Internal Audit	Anthony joined the GCRTA on September 23, 1996. He earned his 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.
Kylie Cianciolo Staff Auditor	Kylie joined the GCRTA on August 12, 2024. She earned her BA in Philosophy and Sustainability (Focus: Ethics and Policy) from Baldwin Wallace University.