**CapMetro**

# Agenda - Final
# Capital Metropolitan Transportation Authority
## Finance, Audit and Administration Committee

2910 East 5th Street
Austin, TX 78702

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**Friday, January 20, 2023**    10:00 AM    **Rosa Parks Boardroom**

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This meeting will be livestreamed at capmetrotx.legistar.com

**I.    Call to Order**

**II.    Public Comment**

**III.    Presentations**

1.    401(k) and Pension Plan Audit Reports

2.    Audit Report - Semi-annual Follow-up on Prior Audit Recommendations

3.    GRC Audit Project Deliverables - Fall 2022 UT Intern Project

4.    FY2023 Internal Audit Plan Status

**IV.    Executive Session**

Section 551.72 for Deliberation Regarding Real Property Matters: Potential purchase of additional office space

**V.    Items for Future Discussion**

**VI.    Adjournment**

**ADA Compliance**

*Reasonable modifications and equal access to communications are provided upon request. Please call (512) 369-6040 or email ed.easton@capmetro.org if you need more information.*

*Committee Members: Wade Cooper, Chair; Leslie Pool, Becki Ross and Matt Harriss.*

*The Board of Directors may go into closed session under the Texas Open Meetings Act. In accordance with Texas Government Code, Section 551.071, consultation with attorney for any legal issues, under Section 551.072 for real property issues; under Section 551.074 for personnel matters, or under Section 551.076, for deliberation regarding the deployment or implementation of security personnel or devices; arising regarding any item listed on this agenda.*

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| Finance, Audit and Administration Committee | **Item #:** AI-2022-694 |
|---|---|
| **Agenda Date:** 1/20/2023 | |

401(k) and Pension Plan Audit Reports

# CAPITAL METROPOLITAN TRANSPORTATION AUTHORITY—BENEFIT PLANS

## FY 2021 AUDIT RESULTS

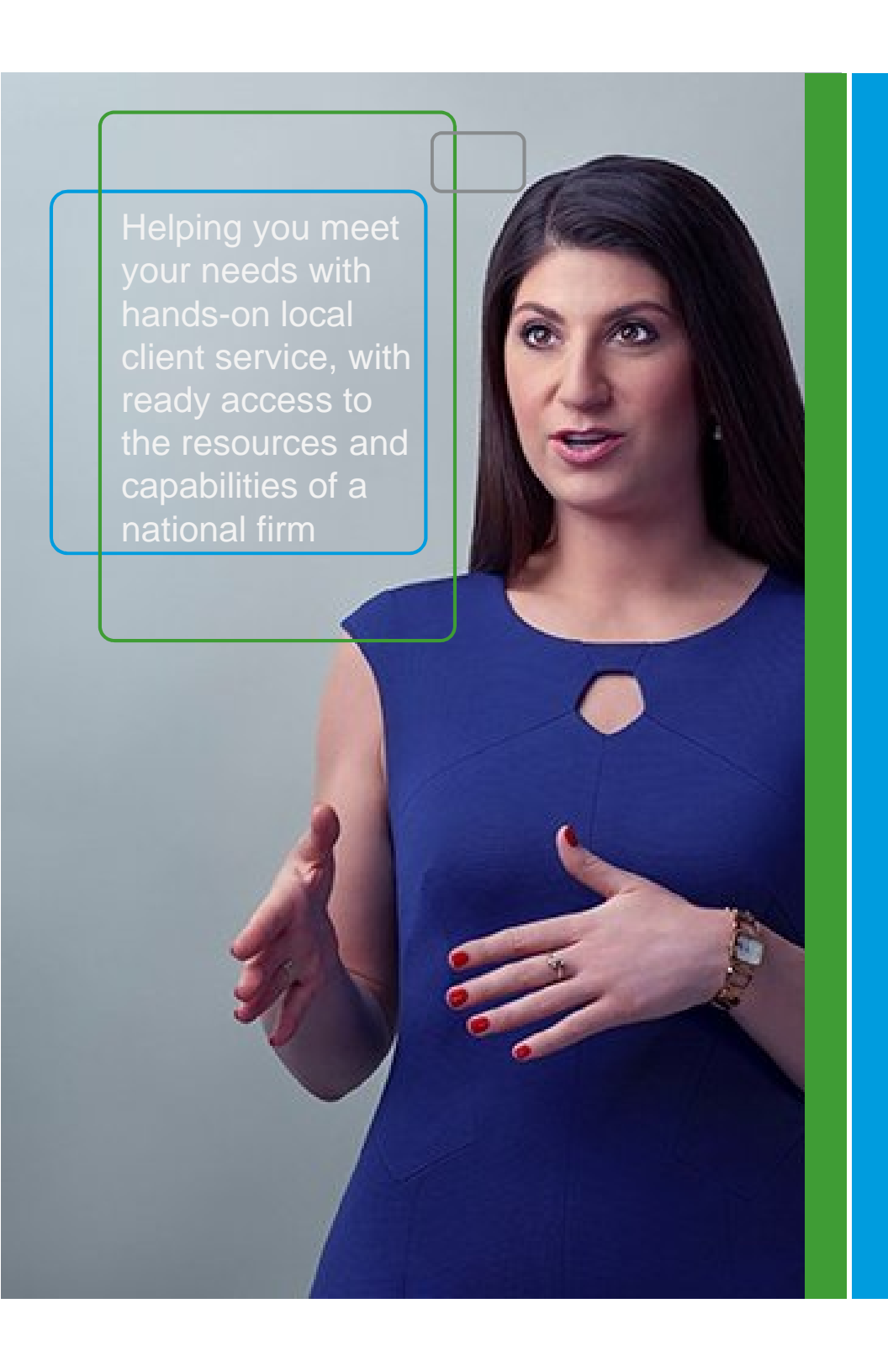Report to the Members of the Finance, Audit and Administration Committee

January 20, 2023

To the Members of the Audit, Finance
and Administration Committee
Capital Metropolitan Transportation Authority

We are pleased to present this report related to our financial statement audit of the Retirement Plan for Administrative Employees and Retirement and Savings Plan (the Plans) of Capital Metropolitan Transportation Authority (the Authority) as of and for the year ended December 31, 2021. Our report shares the results of our audit work as required by professional standards, which we believe will help you in executing your oversight responsibility for the Authority's financial reporting process.

It will be our pleasure to respond to any questions you have regarding this report. We appreciate the opportunity to continue to be of service to the Authority.

**RSM**

> Helping you meet your needs with hands-on local client service, with ready access to the resources and capabilities of a national firm

# Agenda

**RSM**

**Audit Status**

The 2021 financial statement audits.

We issued unmodified opinion on the financial statements.

**Audit Overview**

Reports include the financial audit of the Plans. The Retirement Plan for Administrative Employees (Define Benefit Plan) and the Retirement and Savings Plan (401k Plan)

**Significant Changes to the Planned Audit Strategy**

There were no significant changes to the planned audit strategy.

**Significant Risks**

We did not identify other significant risks subsequent to those we communicated to you in our report dated March 22, 2022 (contributions to the Plans).

**Audit Adjustments or Uncorrected Misstatements**

Except as noted on the following slides, we did not identify audit adjustments and uncorrected misstatements.

**Deficiencies in Internal Control**

We did not identify any material weaknesses or significant deficiencies required to be reported.

UNDERSTAND THE CLIENT

RISK ASSESSMENT

FURTHER AUDIT PROCEDURES

EVALUATION

DELIVERY

RSM

## Accounting Policies and Practices

The following required communications summarize our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

| Matter to Report | Yes | No | |
|---|---|---|---|
| Changes to the planned scope and timing of the audit | | ✓ | We have issued a separate communication dated June 7, 2022, regarding the planned scope and timing of our audit and identified significant risks. |
| **Accounting policies and practices** | | | |
| Preferability of accounting policies and practices | | ✓ | Under accounting principles generally accepted in the United States of America, management may select among alternative accounting practices in certain circumstances.<br><br>In our view, in such circumstances, management has selected the preferable accounting practice. |
| Adoption of, or change in, accounting policies | | ✓ | Management has the ultimate responsibility for the appropriateness of the accounting policies used by the Plans.<br><br>The Plans did not adopt any significant new accounting policies nor change any significant accounting policies during the current period. |
| Significant accounting policies | | ✓ | We did not identify any significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus. |
| Significant unusual transactions | | ✓ | We did not identify any significant unusual transactions. |

**RSM**

## Significant Accounting Estimates

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events, and certain assumptions about future events.

### Valuation of Investments

#### Accounting policy

Investments are reported at fair value.  The Lincoln Stable Value Fund is an investment in a nonparticipating contract with redemption terms that do not consider market rates and is reported at amortized cost.

#### Management's estimation process

Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. Management's fair value is based on quoted market prices.

#### Basis for our conclusion on the reasonableness of the estimate

We tested the fair value of investments and concluded management's estimates are reasonable

RSM

## Significant Accounting Estimates

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events, and certain assumptions about future events.

### Pension Expense and Net Pension Asset/Liability

#### Accounting policy

The Defined Benefit Plan is a single employer retirement plan. The annual valuation of the Defined Benefit Plan measures its pension expense and net pension asset/liability based on approved demographic and economic assumptions approved by the Capital Metro Retirement Plan for Administrative Employees Committee. The measurement of the net pension asset/liability is disclosed in Note 4 to the financial statements.

#### Management's estimation process

The net pension asset/liability were measured as of December 31, 2021. This calculation is prepared by an independent actuarial company, and the Capital Metro Retirement Plan for Administrative Employees Committee reviews and considers the appropriateness of the assumptions.

#### Basis for our conclusion on the reasonableness of the estimate

We concluded the estimates used by management are reasonable.

**RSM**

# Audit Adjustments and Uncorrected Misstatements
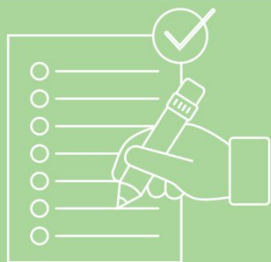
**AUDIT ADJUSTMENTS**

There were no audit adjustments made to the final trial balance presented to us as part of our audit.
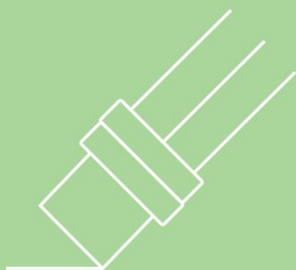
**UNCORRECTED MISSTATEMENTS**

Except as noted below for the Pension Plan audit, we are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.

- Understatement of Benefit Payment by approximately $123,000
- Overstatement of cash and cash equivalent by approximately $123,000
- Expense impact net of accruals by approximately $96,000

**RSM**

## Observations About the Audit Process

| Matter to Report | Yes | No |
|---|---|---|
| **Observations about the audit process** | | |
| Significant issues discussed with management | ✓ | No significant issues arising from the audit were discussed or the subject of correspondence with management. |
| Disagreements with management | ✓ | There were no disagreements with management. |
| Significant difficulties encountered in performing the audit | ✓ | We did not encounter any significant difficulties in dealing with management during the audit. |
| Consultations with other accountants | ✓ | We are not aware of any consultations management had with other accountants about accounting or auditing matters. |
| Difficult or contentious matters that required consultation | ✓ | We did not encounter any significant and difficult or contentious matters that required consultation outside our engagement team. |

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RSM

# RSM CONTACTS

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Finance, Audit and Administration Committee

**Item #:** AI-2022-701

**Agenda Date:** 1/20/2023

## Audit Report - Semi-annual Follow-up on Prior Audit Recommendations

# SEMI-ANNUAL FOLLOW-UP ON AUDIT RECOMMENDATIONS NOVEMBER 2022 (#23-01)

Terry Follmer, VP of Internal Audit

**Distribution List:**
Capital Metro Board of Directors
Dottie Watkins, Interim President and CEO
Kerri Butcher, EVP, Chief of Staff
Donna Simmons, EVP of Administration, Diversity and Inclusion Officer
Sharmila Mukherjee, EVP, Strategic Planning & Development
Gardner Tabon, EVP, Chief Safety Officer
Molly King, EVP, Project Connect Integration
Samantha Alexander, EVP, Chief Experience & Engagement Officer
Catherine Walker, EVP, Chief Financial Officer & Risk Officer
Kevin Conlan, Deputy Chief Financial Officer
Andrew Skabowski, Chief Operating Officer
Chad Ballentine, VP, Demand Response & Innovative Mobility
Ken Cartwright, VP, Facilities Management & Capital Construction
Muriel Friday, Interim VP, Rail Operations
Jeff Hiott, VP, Imagination, Research, and Industry Benchmarking
Rafael Villarreal Jr., Interim VP, Bus Operations & Maintenance
Tanya Acevedo, SVP, Chief Information Officer
Nadia Nahvi, Controller
Muhammad Abdullah, Senior Director/Chief of Procurement & Compliance Officer
Andrew Murphy, Director, Vehicle Maintenance
Chester Soares, Director, Enterprise Application and Data Services
Jacqueline Evans, Director of Diversity & Compliance
Julie Lampkin, Interim Senior Director of Demand Response
Terry Thomas, Senior Director of People & Culture
Sherine Spence, Director of People & Culture
Alyce May, Manager of Payroll & Accounts Payable
Ben Hodges, Accounting Manager
Jean Melgares, Systems Safety Manager

Internal Audit Report #23-01 | December 29, 2022

## Executive Summary

As part of our annual Audit Plan approved by the Capital Metro Board, we conducted the semi-annual status review of all open audit recommendations as of November 30, 2022.  The follow-up included 9 audit reports with a total of 36 recommendations.  The audit objective and conclusion on the implementation of the corrective action plans follows.

## Audit Objective & Scope

The objective of the audit was to determine whether Management has successfully  implemented action plans in response to the recommendations provided in internal audit  reports.  In order to monitor the disposition of audit recommendations, the Internal Audit  Department conducts two follow-up audits (semi-annual) per fiscal year (May and November).  This report reflects the status as of November 30, 2022, for the outstanding Corrective Action Plans (CAP's) resulting from internal audit projects.

## Conclusion on Corrective Action Plans

We followed up on 36 recommendations from 9 different audit reports and have concluded that only 22 recommendations remain open, and Management has action plans to implement the items listed as "In Process of Being Implemented."  Table 1 listed below provides a summary breakdown of audit reports with open recommendations for November 30, 2022.

| Table 1:  Summary Status of Open Recommendations | | | | | | |
|---|---|---|---|---|---|---|
| Project # | Report Date | Report Name | Total # of Audit Recommendations | Implemented as Recommended | In Process of Being Implemented | Rejected - Management Has Accepted the Risk | % Action Plan Implemented |
| 19-05 | 4/5/2019 | Genfare Cash and Ticket Controls Audit | 5 | 5 | 0 | 0 | 100% |
| 20-03 | 3/9/2020 | OrbCAD Incident/Accident Process Review | 3 | 0 | 3 | 0 | 0% |
| 20-05 | 8/3/2020 | Fuel Management & Controls Audit | 4 | 3 | 1 | 0 | 75% |
| 21-01 | 4/2/2021 | Positive Train Control (PTC) Expenditures Audit | 2 | 0 | 2 | 0 | 0% |
| 21-03 | 4/2/2021 | DBE/SBE Program Controls & Analysis Audit | 4 | 3 | 1 | 0 | 75% |
| 21-07 | 8/20/2021 | Payroll & Benefit Controls Audit | 5 | 1 | 4 | 0 | 20% |
| 21-09 | 12/1/2021 | Transit Store and Ticket Controls Audit | 6 | 0 | 6 | 0 | 0% |
| 22-03 | 2/8/2022 | Plaza Saltillo - Lease Revenue Audit | 2 | 2 | 0 | 0 | 100% |
| 22-05 | 9/22/2022 | Public Transportation Agency Safety Plan (PTASP) Audit | 5 | 0 | 5 | 0 | 0% |
| TOTAL: | | | 36 | 14 | 22 | 0 | 39% |

In our opinion, Management has made reasonable progress in implementing the recommendations and open Corrective Action Plans.  Additional details related to all open recommendations can be found in Appendix A.

More details regarding the recommendations and open Corrective Action Plans can be found below in the detailed audit report.  This audit was conducted in accordance with US Government Accountability Office's Generally Accepted Government Auditing Standards (GAGAS) and the Institute of Internal Auditor's International Standards for the Professional Practice of Internal Auditing.  The audit was conducted by the following staff members in the Capital Metro Internal Audit Department:

> Sarah Daigle, Internal Auditor III (Project Lead)
> Terry Follmer, VP of Internal Audit

We want to thank Management for their support and good progress in implementing the open corrective action plans.

## APPENDIX A – DETAILS OF OPEN AUDIT RECOMMENDATIONS

**Prior Recommendations and Audit Results**

As required by the Institute of Internal Auditors' International Professional Practices Framework, we have reviewed all open audit recommendations. Based on our review of audits, we identified 22 open recommendations. Listed below are the open recommendations, along with the name of the audit report, report date, original recommendation, and Management's updated target completion date and comments.

**20-03 ORBCAD INCIDENT/ACCIDENT PROCESS REVIEW** (3/09/2020 Report Issued with 3 Recommendations)

**RECOMMENDATION 1 – (Disconnected Systems & No Comprehensive Database)**
The Director of Contract Oversight, IT Director of Transit Technology Systems and the Director of Risk Management will consider the following improvements:
   a) Establishing a single comprehensive database for all incident/accident data.
   b) Require MV to enter all data into the chosen single comprehensive database.
   c) Automate the flow of data from OrbCAD into the required Excel templates (e.g., Operator Report, Supervisor Report, etc.) that are saved to Sharepoint, thus requiring the Supervisor to only record new data and not have to rekey all data that is already captured in OrbCAD.

**OPEN ACTION PLANS:** (*Rafael Villareal, Director of Contract Oversight; Charlie Jackson, Director of Transit Technology Systems*) Management agreed with the recommendation above.
   - **Management's Updated Target Completion Date and Comments:** 5/31/2023 MV staff investigate and manually enter accident/incident information into Excel forms as required by contract terms, however, we are currently in process of replacing our CAD (Computer-Aided Dispatch) system, and a GRC (Governance, Risk, & Compliance) software has recently been procured by the IT Department (capital project #ITS2403). One of these systems should be able to further automate this process. For example, dispatch information from OrbCAD will be auto populated into the GRC system so it doesn't have to be re-keyed by MV staff. Additionally, the new CAD system should be able to automate the supervisor/operator investigative report with auto-populated basic fields (date, time, unit #, route, operator id, etc.) from the CAD system which would reduce manual entry errors.

**RECOMMENDATION 2 – (Improve QA Oversight, Analysis, and Monitoring)**
The Director of Contract Oversight, IT Director of Transit Technology Systems, and the Director of Risk Management should consider and evaluate the following process improvements:

d) Develop controls to ensure that data recorded in OrbCAD matches the data captured in the RiskMaster system. If events are reclassified from incident to accident or vice versa, ensure that both systems are updated with final classification between Incident or Accident.

**OPEN ACTION PLANS:** (*Rafael Villareal, Director of Contract Oversight; Charlie Jackson, Director of Transit Technology Systems*) Management agreed with the recommendation above.

- **Management's Updated Target Completion Date and Comments:** 5/31/2023 MV staff investigate and manually enter accident/incident information into Excel forms as required by contract terms, however, we are currently in process of replacing our CAD (Computer-Aided Dispatch) system, and a GRC (Governance, Risk, & Compliance) software has recently been procured by the IT Department (capital project #ITS2403). One of these systems should be able to further automate this process. For example, dispatch information from OrbCAD will be auto populated into the GRC system so it doesn't have to be re-keyed by MV staff. Additionally, the new CAD system should be able to automate the supervisor/operator investigative report with auto-populated basic fields (date, time, unit #, route, operator id, etc.) from the CAD system which would reduce manual entry errors. Note that the current OrbCAD is currently configured to lock and not allow edits/corrections in OrbCAD.

**RECOMMENDATION 3 – (Automate Reporting Out of Systems)**
The Director of Contract Oversight, IT Director Transit Technology Systems and the Director of Risk Management, should consider and evaluate the following improvements:
a) Request the IT Departments Report Writing Team to develop required pre-printed reports (e.g., monthly reports as well as daily Operator/Supervisor Reports, etc.) out of OrbCAD and/or RiskMaster based upon which system is designated the system of record with all comprehensive data.
b) Review for additional monitoring needs (i.e., Capital Metro and MV) and develop additional reports as necessary to improve MV oversight and improve efficiencies.

**OPEN ACTION PLANS:** (*Rafael Villareal, Director of Contract Oversight; Charlie Jackson, Director of Transit Technology Systems*) Management agreed with the recommendation above.

- **Management's Updated Target Completion Date and Comments:** 5/31/2023 MV staff investigate and manually enter accident/incident information into Excel forms as required by contract terms, however, we are currently in process of replacing our CAD (Computer-Aided Dispatch) system, and a GRC (Governance, Risk, & Compliance) software has recently been procured by the IT Department (capital project #ITS2403). One of these systems should be able to further automate this process. For example, dispatch information from OrbCAD will be auto populated into the GRC system so it doesn't have to be re-keyed by MV staff. Additionally, the new CAD system should be able to automate the supervisor/operator investigative report with auto-populated basic fields (date,

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time, unit #, route, operator id, etc.) from the CAD system which would reduce manual entry errors.  Additionally, there will be opportunities to generate new and improved reports through the new CAD and GRC systems which include the complete incident/accident population from OrbCAD and will help improve contract monitoring.

**20-05 FUEL MANAGEMENT & CONTROLS AUDIT** (8/03/2020 Report Issued with 4 Recommendations)

> **RECOMMENDATION 1 – (Update Fueling Procedures & Improve Gasboy Controls)**
> The Chief Customer Officer/Chief Operating Officer, VP of Bus Operations & Maintenance, Director of Vehicle Maintenance, Director of Security & Emergency Management, and VP of Demand Response and Innovative Mobility should complete the following:
> > d)  Request that the service providers send list of terminations to Gasboy administrators on at least a monthly basis to ensure they are removed from the system in a timely manner.
>
> **OPEN ACTION PLANS:** (*Andrew Skabowski, EVP, Chief Operating Officer*) Management agreed with the recommendation above.
> > • **Management's Updated Target Completion Date & Comments:** 5/31/23 Management is currently working with IT to improve the system access termination process to help ensure terminated employees have their system access removed in a timely manner.

**21-01 POSITIVE TRAIN CONTROL (PTC) EXPENDITURES AUDIT** (4/02/2021 Report Issued with 2 Recommendations)

> **RECOMMENDATION 1 – (Update Policy & Procedures for Workflow Approval Exceptions)**
> The Controller, together with the AX Administrator in the IT Department, should consider:
> > c)  Update AP policy (#FIN-106) to define acceptable ways to document appropriate approval to strengthen segregation of duties (e.g. email approval attached to transaction in AX.)
>
> **OPEN ACTION PLANS:** *(Nadia Nahvi – Controller; Ron Ledesma – Technology Systems Program Manager)* Management agreed with the recommendation above.
> > • **Management's Updated Target Completion Date & Comments:** 5/31/2023 CapMetro is in process of implementing the FastPath SOD (Segregation of Duties) solution in the Oracle Fusion PROD environment. *As a note, all recommendations related to AX should now be implemented for Oracle.*
>
> **RECOMMENDATION 2 –** (**Update AX Approvals & Workflow)**
> The Controller, together with the AX Administrator in the IT Department, should complete the following:
> > a)  In AX workflow, review by department (see Appendix D) and ensure it aligns with Cap Metro's AP policy (#FIN-106).

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    d) In AX workflow, ensure every department has identified a Chief level approval and review the Manager and Director level approvals to ensure this appropriately reduces the risk of unauthorized payments.

    e) In AX workflow, review dollar thresholds in the configuration and make any necessary adjustments.

**OPEN ACTION PLANS:** *(Nadia Nahvi – Controller; Ron Ledesma – Technology Systems Program Manager)* Management agreed with the recommendation above.

- **Management's Updated Target Completion Date & Comments:** 5/31/2023 CapMetro is in the process of implementing the FastPath SOD (Segregation of Duties) solution in the Oracle Fusion PROD environment.

## 21-03 DBE/SBE PROGRAM CONTROLS & ANALYSIS AUDIT (4/08/2021 Report Issued with 4 Recommendations)

### RECOMMENDATION 4 – (No Reconciliation is Performed of the Systems)

The Director of Diversity, Equity, and Inclusion and the Manager of Supplier Diversity and Civil Rights Compliance will consider the following improvements:

    a) Define the process of the AX to B2Gnow system reconciliation (i.e., which contracts have DBE/SBE participation; and all prime payments are imported to B2Gnow) and included it in the standard operating procedures.

    b) Periodically (e.g., quarterly or semi-annually), perform a complete reconciliation of the systems to ensure the payments are accurately imported in B2Gnow.

**OPEN ACTION PLANS**: (*Jacqueline Evans, Director of Equity & Inclusion, Diversity and Compliance Department*) Management agreed with the recommendation above.

- **Management's Updated Target Completion Date & Comments:** 3/31/2023 Management recently implemented a new financial system to replace Microsoft AX and hired a new Manager of Supplier Diversity and Civil Rights Compliance to re-engineer this process from Oracle to B2GNow. As a result, this recommendation is a work in progress.

## 21-07 PAYROLL & BENEFIT CONTROLS AUDIT (8/20/2021 Report Issued with 5 Recommendations)

### RECOMMENDATION 1 – (Automate & Strengthen Controls Over Personnel Changes)

The Controller and Senior Director of People & Culture should consider implementing the following improvements:

    a) Look at automating the PCN form and related workflow into the new ERP system. If this is not possible, look at automating the workflow using workflow features in Outlook and SharePoint and/or within the UltiPro system. The workflow should be a closed loop with the parties receiving notice that the change has been made in UltiPro.

    b) The P&C Department should develop written procedures and tools to help guide P&C staff on their day-to-day tasks. The guide should cover various personnel changes

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(e.g. pay rate, terminations, promotions, new hires, etc.), payroll deadlines and holidays, and year end processing procedures including annual merit process.

**OPEN ACTION PLANS**: (*Donna Simmons, EVP of Administration, Diversity and Inclusion Officer*) Management agreed with the recommendation above.
- **Management's Updated Target Completion Date & Comments:** 5/31/2023
  This recommendation is not yet due, and management is in process of implementing a new Oracle system that will further automate Payroll and Benefit processes. Additionally, standard operating procedures will be written for the new system with the help of a consultant.

**RECOMMENDATION 2 – (Improve Accuracy of Benefit Calculations)**
The Controller and Senior Director of People & Culture should consider the following improvements:
  a) Create an internal P&C Department Procedures Guide for staff to follow, which should include each benefit category offered by CapMetro, internal processes that staff should follow, deadlines, specific calculations, review and approval process, etc. (part of recommendation 1b above).

**OPEN ACTION PLANS**: (*Donna Simmons, EVP of Administration, Diversity and Inclusion Officer*) Management agreed with the recommendation above.
- **Management's Updated Target Completion Date & Comments:** 5/31/2023
  This recommendation is not yet due, and management is in process of implementing a new Oracle system that will further automate Payroll and Benefit processes. Additionally, standard operating procedures will be written for the new system with the help of a consultant.

**RECOMMENDATION 3 – (P&C Policies – Compliance & Approved Exceptions)**
The Controller and Senior Director of People & Culture should consider the following improvements to Leave Policy (HRC-440):
  d) Ensure parental and other types of leave are timely communicated to the payroll personnel so that time and attendance records can be properly updated.

**OPEN ACTION PLANS**: (*Donna Simmons, EVP of Administration, Diversity and Inclusion Officer*) Management agreed with the recommendation above.
- **Management's Updated Target Completion Date & Comments:** 5/31/2023
  This recommendation is not yet due, and management is in process of implementing a new Oracle system that will further automate Payroll and Benefit processes.

**RECOMMENDATION 5 – (Time and Attendance Reporting & Approvals)**
The Controller, along with the Manager of Payroll/Accounts Payable, should consider the following improvements:
  a) Create a cumulative report to track and report all unreported and unapproved time by week and by employee and manager until each week is properly reconciled and properly reported and approved.

b) Have a formal process to communicate periodically (e.g. quarterly) to department heads regarding unapproved time for their department.

c) During the employee exit process, require the manager to review unapproved time reports and certify prior to final paycheck.

d) Setup an enterprise level calendar reminder to all CapMetro employees to remind them to submit and approve time before the payroll processing deadline.

e) Ensure each supervisor has a back-up approver if they are on vacation or cannot approve time and attendance records.

f) Review P&C policies to identify payroll and time and attendance policies that should be owned (e.g. HRC 205) by the Finance Department because their payroll group administers the area.

**OPEN ACTION PLANS**: (*Alyce May, Manager of Payroll & Accounts Payable*) Management agreed with the recommendation above.

- **Management's Updated Target Completion Date & Comments:** 5/31/2023
  This recommendation is not yet due, and management is in process of implementing a new Oracle system that will further automate Payroll and Benefit processes.

**21-09 TRANSIT STORE AND TICKET CONTROLS AUDIT** (12/1/2021 Report Issued with 6 Recommendations)

**RECOMMENDATION 1 – (Define Physical Inventory Policies, Procedures, and Responsibilities)**
The Controller, Manager of Accounting and Revenue, and Manager of Cash Operations should consider implementing the following improvements:

a) Develop a Physical Inventory Policy defining the responsibilities and the cadence of physical inventory review.

b) Develop written procedures for the Physical Inventory to ensure how to conduct and document the review, including the responsibilities of the systems.

c) Define procedures in the system to ensure tracking of the sequentially pre-numbered tickets.

d) Update the job descriptions to support the procedures outlined in recommendations a, b, and c above.

**OPEN ACTION PLANS**: (*Rick Medina, Manager of Cash Operations, Finance Department*) Management agreed with the recommendation above.

- **Management's Updated Target Completion Date & Comments:**  N/A – This action plan is not due until 2/24/2023.

**RECOMMENDATION 2 – (Risk Management of Tickets & Ticket Vendor)**
The Chief Risk Officer, the Senior Director/Chief Contracting & Compliance Officer, and the Controller should consider the following improvements:

a) Establish SOP so that all critical and material vendors receive a periodic credit and health check using D&B or other credit rating reports.  Identify which department (e.g. Procurement or Finance) should perform this check.

b) Update the Procurement Manual to ensure that contracts that impact safety or handle financial instruments (e.g. tickets) with a monetary value require the vendor to do annual criminal background and credit checks on their employees.

c) Evaluate adding insurance and surety bonds to the contract to further safeguard CapMetro's s interest in the live ticket's which needs to be managed like a cash asset.

e) Perform an inspection of the ticket factory to ensure CapMetro tickets and printing controls are adequate.

**OPEN ACTION PLANS**: (*Rick Medina, Manager of Cash Operations, Finance Department*) Management agreed with the recommendation above.

- **Management's Updated Target Completion Date & Comments:** N/A – This action plan is not due until 2/24/2023.

**RECOMMENDATION 3 – (Improve the ODR Process, Tracking and Invoicing)**
The Controller, Manager of Cash Operations, and the Manager of Accounting and Revenue should consider implementing the following controls:
a) Update the ODR procedures to ensure they align with ordering, delivering, billing, tracking, and reconciliation of the ODR records.
b) Ensure the ODR and AX reconciliations are performed timely.
c) Update the job descriptions to ensure roles and responsibilities on the ODR process are defined.
d) Evaluate the opportunity to eliminate the manual ODR form and automate the process to manage the inventory/sale of paper tickets.

**OPEN ACTION PLANS**: (*Rick Medina, Manager of Cash Operations, Finance Department*) Management agreed with the recommendation above.

- **Management's Updated Target Completion Date & Comments:** N/A – This action plan is not due until 2/24/2023.

**RECOMMENDATION 4 – (Improve HEB Consigned Contract and Inventory Controls)**
The Controller, the Accounting Manager, and Cash Operations manager should consider the following improvements:
a) Improve the Consignment Contract language to ensure each party holds equal responsibility for the following areas.
   1. Risk of any loss of tickets, including loss of theft.
   2. The right to Audit should be included in the contract.
   3. Insurance coverage should be requested for CapMetro.
   4. Periodic background checks should be required of HEB staff who handle tickets.
   5. HEB should provide periodic Inventory records.
b) Ensure the Project Manager role is assigned and defined in at least one job description.
c) Develop consigned inventory procedures that can be tracked down to the store level from delivery to reconciliation, including periodic inventory audits.

d) Ensure management oversight is defined in the procedures to ensure the accuracy and completeness of the records.

**OPEN ACTION PLANS**: (*Rick Medina, Manager of Cash Operations, Finance Department*) Management agreed with the recommendation above.

- **Management's Updated Target Completion Date & Comments:** N/A – This action plan is not due until 4/1/2023.

**RECOMMENDATION 5 – (Define E-Ticket Policies, Procedures, and Responsibilities)**
The Controller and Cash Operations Manager should consider the following improvements:
a) Develop an E-ticket policy defining the roles and responsibilities related to e-tickets in the Bytemark system.
b) Develop SOPs defining the roles and responsibilities of the employees with administrative access to the Bytemark system to ensure only required employees have that level of access.
c) Update the job descriptions to support the procedures outlined in sections a and b.

**OPEN ACTION PLANS**: (*Rick Medina, Manager of Cash Operations, Finance Department*) Management agreed with the recommendation above.

- **Management's Updated Target Completion Date & Comments:** N/A – This action plan is not due until 2/24/2023.

**RECOMMENDATION 6 – (Develop SOP for Each Type of Ticket and Distribution Method)**
The Controller, Manager of Cash Operations, and the Manager of Accounting & Revenue should consider implementing the following improvements:
a) Develop Standard Operating Procedures for the following tickets types:
   1. General Fare Tickets
   2. Consigned Inventory
   3. Returned Tickets
   4. Cash on Delivery
   5. Stored Value Cards
   6. Free Passes
   7. Discount Pass Program
   8. MetroWorks
   9. Ticket Vending Machines
   10. Mobile App
   11. Family Passes
   12. Web Portal
b) Develop and define responsibilities for the Square system (point-of-sale) and Flowbird system (TVM's).
c) Update employee job descriptions to ensure key ticket and system controls have been assigned and defined.

**OPEN ACTION PLANS**: (*Rick Medina, Manager of Cash Operations, Finance Department*) Management agreed with the recommendation above.

- **Management's Updated Target Completion Date & Comments:** N/A – This action plan is not due until 2/24/2023.

**22-05 PUBLIC TRANSPORTATION AGENCY SAFETY PLAN (PTASP) AUDIT** (9/22/2022 Report Issued with 5 Recommendations)

### RECOMMENDATION 1 – (Automate the Safety Risk Register)
The Director of Safety should complete the following:
   a) Automate the Safety Risk Register and related data feeds (i.e., OrbCAD, Everbridge, ESRS, safety inspections, etc.) as part of the GRC implementation. Additionally, ensure key service provider employees can directly add safety concerns to the system to help with coordination.

**OPEN ACTION PLANS**: (*Sean Cagan, Director of Safety*) Management agreed with the recommendation above.
- **Management's Updated Target Completion Date & Comments:** N/A – This action plan is not due until 12/31/2023.

### RECOMMENDATION 2 – (Update and Further Develop the Safety Plan)
The Director of Safety should complete the following:
   a) Continue to develop the safety processes listed in the Safety Plan using committees, safety data, best practices, etc.
   b) Ensure appropriate Demand Response inputs are documented in the Safety Plan.
   c) Send out yearly safety risk surveys to members of management as outlined in the Safety Plan.

**OPEN ACTION PLANS**: (*Sean Cagan, Director of Safety*) Management agreed with the recommendation above.
- **Management's Updated Target Completion Date & Comments:** N/A – This action plan is not due until 12/31/2023.

### RECOMMENDATION 3 – (Enhance Controls Related to ESRS)
The Director of Safety should complete the following:
   a) Automate ESRS as part of the GRC implementation and add a risk rating (low, medium, high) to each hazard, and assign target days to close based upon risk rating.
   b) Assign and document the ESRS operations process owner in the Safety Plan for further clarification. The process owner should work towards lowering the time it takes to resolve safety concerns so it's closer to the 14-day goal or, alternatively, revise the target goal.

**OPEN ACTION PLANS**: (*Sean Cagan, Director of Safety*) Management agreed with the recommendation above.
- **Management's Updated Target Completion Date & Comments:** N/A – This action plan is not due until the following due dates: 3a) 12/31/2023; 3b) 12/31/2022.

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**RECOMMENDATION 4 – (Safety Performance Targets & Reporting)**
The Director of Safety should complete the following:
    b) Present safety performance targets to executive management and service providers on a quarterly basis to help improve CapMetro's safety awareness.

**OPEN ACTION PLANS**: (*Sean Cagan, Director of Safety*) Management agreed with the recommendation above.
- **Management's Updated Target Completion Date & Comments:** N/A – This action plan is not due until 3/31/2023.

**RECOMMENDATION 5 – (Further Develop the Safety Training Program)**
The Director of Safety should complete the following:
    a) Further formalize the safety training program by defining and documenting the safety curriculum within the standard training program. Additionally, define and document the frequency, type of training by position, and any refresher trainings.
    b) Change the training process to include input from the Safety Department every year to ensure current safety issues are addressed and implemented in the training program, as necessary.

**OPEN ACTION PLANS**: (*Sean Cagan, Director of Safety*) Management agreed with the recommendation above.
- **Management's Updated Target Completion Date & Comments:** N/A – This action plan is not due until 9/30/2023.

Finance, Audit and Administration Committee

**Item #:** AI-2022-703

**Agenda Date:** 1/20/2023

GRC Audit Project Deliverables - Fall 2022 UT Intern Project

# Internal Audit
## UT Internal Audit Projects – Fall 2022

January 20, 2023

# CAP METRO – UT Audit Intern Program

- CapMetro joined UT Audit Intern Program in the 2018 Fall semester.

- UT's #1 ranked Masters of Professional Accounting Audit class requires an audit internship.

- Course Syllabus Objective: "introduce students to the current scope of internal auditing that extends far beyond the traditional external audit attestation of financial statements."

- Teams of three students are assigned to each project.

- The audit project objectives and deliverables are identified and set at the beginning of the project in the planning stage.

- The projects require a combination of auditing skills together with business consulting and advisory skills.

- UT Audit Interns work under the guidance of the VP of Audit and staff.

**CapMetro** 2

# GRC Project Background

*GRC is a Governance, Risk Management & Compliance System*

- What initiated the GRC project?
  - A quadrennial performance audit was performed on CapMetro in 2020 as required by the Texas Transportation Code (section 451.454).
  - One of the recommendations was to implement a "Contract Management System to uniformly monitor and manage performance and financial status".
- CapMetro purchased the HighBond Governance, Risk, and Compliance system from ACL Services, Ltd. (now Diligent Corporation)
  - The HighBond platform's features allow for:
    - Contract Performance Management
    - Process & Workflow Automation
    - Data Analytics
    - Enterprise Risk Register

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# UT Audit Projects Chosen – Fall 2022

Three UT Projects Teams with GRC Deliverables as follows:

1. Bus Operations– Flowcharted $9 million MV Payroll Process; Documented MV Contract Requirements; Data Mapping of Incident/Accident Process;

2. Rail & Demand Response Operations – Flowcharts and Data Mapping of Incident/Accident Processes; Documented MTM Contract Requirements

3. Safety Department – Flowcharted Incident/Accident Management Process; Data Analysis of Incidents/Accidents

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# Deliverables

| | Process Review | Flowcharting | Contract Review | Data Analytics | Presentation with Recommendations |
|---|---|---|---|---|---|
| Bus Operations | ☑ | ☑ | ☑ | | ☑ |
| Rail & Demand Response | ☑ | ☑ | ☑ | | ☑ |
| Safety Dept | ☑ | ☑ | ☑ | ☑ | ☑ |

CapMetro 5

# MV Payroll Process - Flow Chart

**New Graduated Trainee HR / IT**

New graduated trainee(s) put into Trapeze with a bid and MV EIN in the PEN employee profile field.

**Trapeze**

**Was operator assigned to start from the garage?**

**Run Dispatch** — Yes

No

**Bus Operator**

Operator swipes in before every shift to track attendance and time.

Operator contacts run dispatch in the case that there was anomaly with there start time.

**Run Dispatch**

Run dispatch tracks attendance and time for each operator (daily), and makes changes if necessary to Trapeze.

**Division Payroll**

Recalculate timekeeping and lock the pay period bi-weekly.

**Division Payroll**

Export Trapeze data to WebPE

**HR**

HR sends employee number to Payroll to enroll employee in WFM.

**Employees**

Employees use QR code to punch in and out daily through the WFM time clock in order to document time for payroll.

**WFM**

**Supervisors**

MV Supervisors approve time daily, enter time off (Sick, Vacation, PTO, Float times), and make corrections daily

**Division Payroll**

Payroll reviews daily and weekly WFM, report to supervisors missing time punches and time off entered disallowed, and report to supervisors missing time punches and time off entered

**Need for corrections?**

Yes

No

**Division Payroll**

Payroll review WFM and confirm all timesheets are approved.

**Division Payroll**

Payroll closes and transmits payroll to WebPE by noon on Tuesday.

**WebPE**

**Corporate Payroll**

Compare and make payroll corrections, bi-weekly. Export the data to Lawson.

**Lawson**

**Corporate Payroll**

Account for the PDC Deficiency Credits, once a month.

**PFP Bonus**

**Payroll Manager**

Set pay for performance (PFP) parameters

**Payroll Manager**

Analyze GHR, CM Discipline Tracker, and WebPE Attendance to see if employees qualify for the performance bonus

**Division Leadership**

Review and approve PFP bonus

**Payroll Manager**

Add performance bonus to Lawson

**HR Generalist**

Performance Deficiency Credits and Incentives, relating to payroll correction, are gathered by Shannon K, HR generalist, and applied to the invoice review.

**System Safety Manager**

KPI from the prior month regarding to accidents are gathered and applied to the Invoice Review Form by Jean Melgares, Systems Safety Manager.

Invoice Review is passed on to MV once a month.

# MV Monthly Invoice Data Validation Requirements Document

| Related Section | Information | Source System | Requirement Source | Frequency | Notes |
|---|---|---|---|---|---|
| PFP | List of employees involved in accident during pay period | OrbCad Reports | MV Contract:Exhibit F 11.4.5 | Per Monthly Invoice Period | |
| Fixed Costs | List of employee positions included in fixed fee | | MV Contract: Exhibit F 8.2.1 | Per Monthly Invoice Period | |
| | List of employees in training | | MV Contract: Exhibit F 13.1 | Per Monthly Invoice Period | E.V. QASP mentioned they should be recieving their standard rate during training |
| | Hours each employee was in training | | MV Contract: Exhibit F 13.1 | Per Monthly Invoice Period | |
| Fixed Costs | Worker's compensation insurance cost | Insurance Invoice, Accounts Payable | MV Contract: Exhibit E 9.a.1 | Per Monthly Invoice Period | E.V. Need to check if this falls into payroll |
| Fixed Costs | List or number of employees covered by worker's compensation insurance | | MV Contract: Exhibit E 9.a.1 | Per Monthly Invoice Period | |
| Fixed Costs | Health and Welfare Plan insurance cost | Insurance Invoice, Accounts Payable | MV Contract: Exhibit A-1 | Per Monthly Invoice Period | E.V. Need to check if this falls into payroll |
| Fixed Costs | List or number of employees covered by health and welfare plan insurance | | MV Contract: Exhibit A-1 | Per Monthly Invoice Period | |
| Fixed Costs | Retirment contributions by MV for each employee | | MV Contract: Exhibit A-1 | | |
| | Report with the value of accrued leave paid out each month, including details about the type of leave taken, the hours of leave accrued, forfeited, and the current rate of pay on a quarterly basis. Payout information must be reported on an individual employee basis. | Lawson | MV Contract: Exhibit F 25.6.2 | Per Monthly Invoice Period | E.V. Requested by contract |
| PDC | List of vacant positions | Human Resources | MV Contract: Exhibit F 8.5.6 | Per Monthly Invoice Period | E.V. PDC for not filling out certain spaces in a timely manner |

Requirement Source: MV Contract, MV Written Policies and Procedures, Union Agreements

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# Data Mapping Incidents/Accidents – Bus

| OrbCAD (vehicle_position_log) | OrbCAD Fields (Incident Table Only) | Operator Report (Consolidate Operator/Supervisor Forms in GRC) | Supervisor Report (Consolidate Operator/Supervisor Forms in GRC) | RiskMaster | Notice of Accident Determination (MV owned) | Event Ruling Discrepancy (CapMetro owned) | Name to Use in GRC |
|---|---|---|---|---|---|---|---|
| Latitude/Longitude (left join vehicle_position_log vpl on il.incident_log_id = vpl.vehicle_position_log_id) | N/A | N/A | N/A | N/A | N/A | N/A | Latitude |
| Latitude/Longitude (left join vehicle_position_log vpl on il.incident_log_id = vpl.vehicle_position_log_id) | N/A | N/A | N/A | N/A | N/A | N/A | Longitude |
| N/A | incident | CMTA # (Risk Mgmt. Use Only) | CMTA # (Risk Mgmt. Use Only) | N/A | N/A | N/A | N/A |
| N/A | incident | N/A | CMRS # | CMRS | N/A | N/A | OrbCAD Incident # |
| N/A | N/A | N/A | N/A | Event Number | N/A | N/A | Event Number |
| N/A | incident_date_time | Accident/Incident Date | Date | Event Date | Date of Accident | Event Date | Accident/Incident Date |
| N/A | incident_date_time | Time:  am  pm | Time | Event Time | N/A | Event Time | Accident/Incident Time |
| N/A | N/A | Accident Type (Darken one): Vehicle  Passenger  Incident | Accident Type:  Veh Acc  Pass Acc  Incident Only | Event Type | N/A | Event Type | Accident/Incident Type: Collision Incident Passenger Accident |
| N/A | N/A | N/A | N/A | Event Indicator Code | N/A | N/A | N/A |
| N/A | N/A | N/A | N/A | Event Indicator Desc | N/A | N/A | Accident/Incident Classification Code |

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# Incident/Accidents – Flowchart & Venn Diagram



**Bus (MV)**

- Bus Driver information
- Type of incident
- Bus identifiers
- Route information
- Passenger information

- Incident date, time, & location
- Incident information
- Involved vehicle
- Police report
- Report of injuries
- Witness information
- Employee summary
- Incident diagram

**Rail (Herzog)**

- Employee info
- Witness statement
- Drug Screen
- Incident #
- Time shift begin
- Train identifiers
- Operational status of train
- Job information

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# Demand Response - Quality Assurance Plan (QASP)

| Exhibit | Paragraph | Operational Area | Responsible Party | Requirement | Verification Method | Audit Frequency | Risk | PDC Related | PDC Amount | PDC Frequency |
|---|---|---|---|---|---|---|---|---|---|---|
| F | 12.31 | Facility Maintenance | Building Maintenance QA | Corrective work will be addressed immediately in cases of critical equipment, and in any case, no later than seven (7) calendar days. | Files Audit | Monthly | Low | | | |
| F | 18.1.4 | Safety, Risk, Accessibility | Program Management | Safety management personnel shall complete DOT Transit Safety and Security Program (TSSP) certification within two (2) years of being assigned to safety management duties. | Files Audit | As Needed | Medium | | | |
| Emergency Plan | n/a | Security | Program Management | Initiate Management and Dispatcher bomb threat training | Files Audit | Annually | High | | | |
| F | 22.1.10 | Operational Oversight | Program Management | The Service Provider shall notify CMTA of separated employees and file a CMTA IT access termination request form within 24 hours. | Invoice Review | As Needed | Medium | Yes | $100 | per calendar day |
| F | 14.6.1 | Operational Oversight | Program Management | Failure to perform a portion of or an entire run shall result in a PDC based on the sum of cumulative time missed per month. | Invoice Review | Monthly | Medium | Yes | $100 | per 30 min. increment |

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# Incident/Accident Management Process Flowchart

Incident Occurs

**Operator**
Calls OCC & reports incident

**Operator**
Complete manual operator incident report and notify Capmetro within 24 hours

Data uploaded to Extranet within 2 business days

Monthly incident log to CapMetro for verification

**Dispatcher**
Record incident in OrbCAD

**Dispatcher**
Notify supv. of incident if necessary

If reported

**Supervisor**
Respond to incident, collect info, & upload report

**Safety Manager**
Determines preventability of incident, if required

**Safety**
Review the preventability rulings & overturn as necessary

If overturned

An Event Ruling Discrepancy Report form is submitted to the service provider manager

Certain incidents do not require a supv. to be dispatched

**Safety**
Daily checks on Extranet for new incidents

**Safety**
Combines all documents for new incidents into one pdf file

Upload to CapMetro Safety Sharepoint

**Safety**
Reports incident to the FTA's National Transit Database & ensures that data is reported on CapMetro's published safety dashboard

Enter data that meets criteria for monthly reporting into Rickmaster

**Safety**
Runs report in the BI launchpad & export to Excel

**Safety**
Create monthly safety report to share with mgmt.

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# OrbCAD Incidents/Accidents – Problem Code Analysis

| Incident Type | Total # | Percentage |
|---|---|---|
| MR-Mechanical | 1,337 | 25% |
| SV-Service | 1,082 | 20% |
| OP-Operator | 625 | 12% |
| SC-Security | 436 | 8% |
| IS-ITS Equipment | 379 | 7% |
| LF-Lost and Found | 278 | 5% |
| TP-Transit Police | 271 | 5% |
| MY-Yard Mechanical | 202 | 4% |
| DL-Delay | 176 | 3% |
| IO-Incident Other | 140 | 4% |
| AC-Accident | 133 | 2% |
| RS-Rail Signal Issues | 55 | 1% |
| NM-Near Miss | 51 | 1% |
| Incident Types each <1% | 139 | 3% |
| Total | 5,304 | 100% |
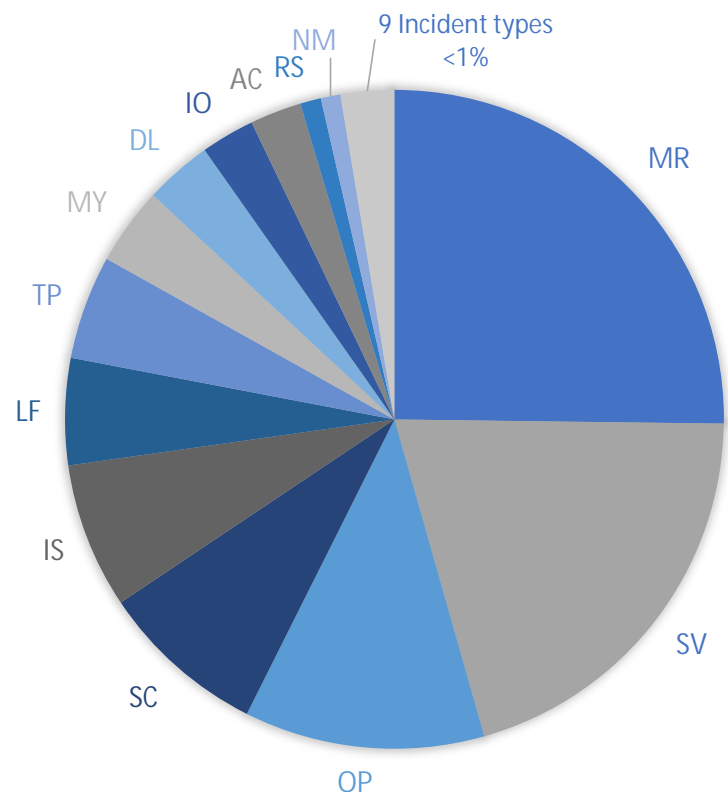


Pie chart legend: MR, SV, OP, SC, IS, LF, TP, MY, DL, IO, AC, RS, NM, <1%

**CapMetro**

# Questions?

# Capital Metropolitan Transportation Authority

**CapMetro**

Finance, Audit and Administration Committee
**Agenda Date:** 1/20/2023

**Item #:** AI-2023-711

FY2023 Internal Audit Plan Status

# FY23 INTERNAL AUDIT PLAN
### *Department Scorecard*

| | Projects | Status & % Complete | Additional Details |
|---|---|---|---|
| | | | |
| | **FAA COMMITTEE & INTERNAL AUDIT CHARTER COMPLIANCE** | | |
| 1 | Finance, Audit & Administration (FAA) Committee Meetings: 10/12; 11/9; 12/7; 1/20; 2/13; 3/8; 4/12; 5/10; 6/14; 7/12; 8/14; 9/13; 10/11 | In-Process | |
| 2 | Semi-annual Implementation Status Report - November 2022 | Completed | January |
| 3 | Semi-annual Implementation Status Report - May 2023 | | |
| 4 | FY2023 Risk Assessment & development of FY24 Audit Plan | | |
| | | | |
| | | | |
| | | | |
| | **FY23 Audit Assurance & Advisory Projects** | | |
| 1 | Joint Powers Agreement & Related Interlocal Agreements - Advisory | In-Process | |
| 2 | ERP (Oracle) Implementation Advisory | In-Process | |
| 3 | FastPath - Analyze Oracle segregation of duties | In-Process | |
| 4 | MV Contract - Pass Through Charges (e.g. Payroll; Spare Parts; etc.) | In-Process | |
| 5 | GRC - Contract Performance Management System Advisory | | |
| 6 | GRC (Governance Risk & Compliance) System Implementation | In-Process | |
| 7 | GRC (Governance Risk & Compliance) - UT Interns on Bus Ops, Maintenance & Safety | Completed | January |
| 8 | GRC (Governance Risk & Compliance) - UT Interns on Rail & Demand Response Operations, Maintenance & Safety | Completed | January |
| 9 | GRC (Governance Risk & Compliance) - UT Interns on Safety Dept | Completed | January |
| 10 | Bus Parts Management & Controls | | |
| 11 | New MV Transit Contract Model | | |
| 12 | Miscellaneous Revenue Controls | | |
| 13 | NIST Cybersecurity Framework (Facilitated Self Assessment) | In-Process | CISA audit 3/7 - 3/9 |
| 14 | Annual Cybersecurity Review | | |
| 15 | Benchmarking Policies & Procedures (Structure, Content, Governance & Training) | | |
| | | | |
| | | | |
| | **CONTINGENT AUDIT PROJECTS - FY23** | | |
| 1 | Hexagon (Infor) System - post go live review | | |
| 2 | Salary Adjustment & Merit Process | | |
| 3 | AMP Cards & New Fare Structure | | |
| 4 | Paratransit & Demand Response Operations | | |
| 5 | United Healthcare & Other Self-Insured Benefits (TPA Payments) | | |
| 6 | Bytemark - Account-Based System | | |
| 7 | Microsoft Sharepoint & Active Directory | | |
| 8 | Safety Management System (SMS) - Management of Change | | |
| 9 | McKalla Station | | |
| 10 | MetroBike Program | | |
| 11 | Bus Electrical Vehicle Program & Infrastructure | | |
| 12 | Rail-FRA PTC Change Management Requirements (Herzog) | | |
| 13 | Demand Response North Base Facility Build - FY25 Opening | | |
| 14 | Spare Labs.com - Demand Response System Implementation | | |
| 15 | MetroRapid Startup - June 2023 | | |
| 16 | Board Policies/Goals - Monitoring & Reporting (e.g., OTP; Fare Recovery; DBE; Title 6 Equity Analysis; etc.) | | |
| | | | |
| | | | |
| | **NEW PROJECTS ADDED TO FY23 AUDIT PLAN by Terry Follmer** | | |
| 1 | Oracle - Health & Safety module implementation and interface to GRC | | |
| 2 | | | |
| 3 | | | |