



GREATER CLEVELAND
REGIONAL TRANSIT
AUTHORITY

**INTERNAL AUDIT
QUARTERLY REPORT
Fourth Quarter - 2020**

February, 2021



**GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY
INTERNAL AUDIT DEPARTMENT QUARTERLY REPORT
OCTOBER 1, 2020 THROUGH DECEMBER 31, 2020**

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INTRODUCTION

Presented herein and in accordance with Board Policy is the report of the Internal Audit Department activities for the Fourth Quarter 2020. The report outlines work performed, recommendations and management's responses, including specific steps for the implementation of all agreed-upon recommendations and other pertinent data.

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

We suspended several projects in the 2020 Internal Audit Plan to address the risks posed by the global pandemic. The challenges posed by the coronavirus (COVID-19) continues to grow and evolve with each passing day. Organizations require timely information and a sophisticated approach to manage the pandemic's impacts on employee health and productivity, fiscal implications, supply chain disruptions, cybersecurity vulnerabilities, the health of local and global markets, and more.

Internal Audit has an important role to play in supporting organizational efforts to navigate these challenges. Responding to this dynamic risk, both short-term and long-term, requires access to relevant, up-to-date information. Since March 9, 2020, we altered our coverage dramatically to address the risks presented by the COVID-19 health and financial crisis.

- We continue to participate in both the scheduled executive management team and the operations division meetings, held to learn and address strategic and tactical challenges related to COVID-19.
- We continue to engage our public transit peers through the American Public Transportation Association (APTA Internal Audit Committee), and other learning and information sources.
- We are employing a continuous methodology to assess risks, and identify those that present the most significant threats to the GCRTA, before they arrive.
- We adapted to the remote workplace environment, and no key risks are falling through the cracks because they cannot be audited in person.
- We continue to emphasize quality despite the obstacles.
- We believe the impacts from the pandemic will linger well into 2021. We are already assessing the risks and planning audit coverage. These risks are likely to include:
 - COVID health and safety (employees and customers)
 - Business continuity
 - Global macroeconomic instability
 - Pressure to maintain a positive ending operating balance
 - Supply chain disruption
 - Cyber fraud

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Presented herein and for the Board of Trustee approval is the proposed 2021 Internal Audit Plan (Pages 6-7).

Per the International Standards for the Professional Practice of Internal Auditing:

2012 – Planning

"The chief audit executive must establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organization's goals."

We considered feedback from the Board of Trustees, the Executive Management Team, GCRTA management and employees.

The plan is the result of a five-step process. The process included the identification of audit areas, establishment of risk-based audit priorities, allocation of audit resources, development of audit schedules, and formulation of the annual plan.

After we met with the General Manager/CEO and each member of the executive management team to review their business objectives and organizational goals. We aligned the plan with the GCRTA Strategic Plan – Success Outcomes.

Presented herein this report are the results of several internal audit projects and activities.

The Internal Audit Department will respond to the Board of Trustee requests for audit services in a timely manner. Please contact me at (216) 356-3106 to service your requests.

 2/9/2021

Anthony A. Garofoli
Executive Director of Internal Audit

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2020 INTERNAL AUDIT PLAN

Project Name	Quarter	(Hours)
<u>Consulting Projects</u>		
Cost of Collecting Fares	2	200
Data Analytics Consulting	TBD	160
Third Party Risk Assessment	2	200
<u>Continuous Auditing</u>		
Accounts Payable	All	200
Accounts Receivable	All	200
Nepotism	All	100
Payroll Expense	All	300
Paratransit Eligibility/Certification	All	100
Revenue Collection	All	100
<u>Contract Audits</u>		
CNG Bus Purchase	2,3,4	120
CNG Fueling Plant Construction	2,3,4	200
Common Area Maintenance – Tower City		
Fiber Optic Line Replacement	3,4	300
Health Care Benefits	3,4	300
Red Line Heavy Rail Vehicle Replacement	TBD	
Scrap Metal	2	400
Shop Uniforms	2	200
Supplemental Paratransit Service	4	300
Tower City Track Replacement	2.3	340
<u>External Audits</u>		
Financial Audit Support	2	320
Safety System Program Plan	3	320
System Security Plan	4	160

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2020 INTERNAL AUDIT PLAN

Project Name	Quarter	(Hours)
<u>Information Technology Audits</u>		
Business Continuity Management	2,3	200
Change and Patch Management	3	200
Employee Issued Equipment - Inventory	2	240
Employee Time & Attendance System	1,2	200
Facilities Access Security	2	200
Maintenance-Management System Upgrade	3	240
Network and Application Security	3,4	240
Transit Police CAD AVL System Upgrade	3,4	200
<u>Internal Audits</u>		
Absence Control - FMLA	3	240
Accrued Leave	3,4	340
Closed-Circuit Camera System	2	350
Customer Service Center – Tower City	2,3	200
ESMS ISO 14001 Conformance Audit	2,3,4	300
Facilities Access	2	200
Fare Media Inventory/Distribution	TBD	250
Hiring Practices	4	320
Ridership Counting	2	100
Petty Cash	2	200
Travel Reimbursement	All	200
<u>Revenue Audits</u>		
Farebox Inventory	3	200
Fare Collection & Counting Services	2	160
Sales Agent - Accounts Receivable	4	320
Special Requests & Emerging Issues		2000

“The chief audit executive must establish a risk-based plan to determine the priorities of the internal audit activity, consistent with the organization’s goals” - Institute of Internal Auditing Standards – Planning 2010.

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2021 PROPOSED INTERNAL AUDIT PLAN
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Project	Budgeted Hours	Success Outcome(s)
<u>COVID-19 Activities</u>		
Coronavirus Response & Relief Supplemental Appropriations Act	160	I,II,III
Family First Coronavirus Response	200	III,IV
Vehicle Disinfecting Program - Spot Audits	160	I,II,IV
<u>Consulting Projects</u>		
Audit Management System Replacement	200	IV
Cyber Risk/Liability Task Force	160	I,III
Data Analytics	160	II
Fraud Risk Assessment	240	III,IV
Third-Party Risk Assessment	240	I,III
<u>Continuous Auditing</u>		
Accounts Payable	200	II,III
Accounts Receivable	200	II,III
Nepotism	160	IV
Payroll	240	III,IV
Paratransit Eligibility/Certification	160	I,II
Revenue Collection	160	III
<u>Contract Audits</u>		
Compressed Natural Gas Vehicle Replacement	160	I,II,III
Common Area Maintenance - Tower City	200	III
Fiber Optic Line Replacement	200	I,II,III
Health Care Expenses	240	III
Health Line Vehicle Replacement	160	I,II,III
Heavy Rail Vehicle Replacement	500	I,II,III
Light Rail Track Replacement	200	I,II
Tire Lease/Maintenance	200	I,II,III
Tower City East Portal Rehabilitation	200	I,II
Viaduct Rehabilitation	200	I,II
<u>External Audits</u>		
Financial Audit Support	160	II,III
Public Transit Agency Safety Plan	340	I,II
System Security Plan	200	I,II

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2021 PROPOSED INTERNAL AUDIT PLAN
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Information Technology Audits

Change and Patch Management	160	III,IV
Consolidated Train Dispatch System	160	I,III
Information Technology Governance	240	III,IV
Maintenance-Management System Upgrade	200	III,IV
Operator Time & Attendance System Upgrade	200	III,IV
Oracle System Upgrade/Migration	400	III,IV
RiskMaster/Oracle Interface	160	III
Transit Police Body Cameras	200	I,II,IV

Internal Audits

Absence Control - FMLA	200	III,IV
Accrued Leave	160	III,IV
Customer Service Center - Tower City	160	II,III
Employee Separation Process	200	III,IV
ESMS ISO 14001 Conformance Audit	240	II,III
Fare Media Inventory/Distribution	200	III
Hiring Practices	240	IV
Operating Leases	200	II,III
Parts Inventory - Cycle Counting	200	III
Petty Cash	100	III
Strategic Plan Implementation	160	I,II,III,IV
Travel Reimbursement	120	III

Revenue Collection Audits

Farebox Inventory	200	III
Revenue Reconciliation	160	III,IV
Sales Agent Collections	240	I,II,III

Special Requests & Emerging Issues 2000

Success Outcomes

- I. Customer Experience
- II. Community Value
- III. Financial Sustainability
- IV. Employee Engagement

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COVID-19 PROJECTS AND ACTIVITIES

Bus, Railcar, and Paratransit Vehicle Disinfecting Program

Purpose:

GCRTA announced the enhanced cleaning protocol in response to concerns about the spread of the coronavirus. GCRTA staff said it would clean all touchable surfaces on board its vehicles with a cleaning agent recommended by the Centers for Disease Control (CDC). As of March 9, 2020, GCRTA staff sanitizes all buses, railcars, and paratransit vehicles at least every 24 hours. The objective of the audit is to provide assurance to management and promise made to our customers.

Scope:

Internal Audit completed a compliance and internal controls review to evaluate the cleaning and sanitizing process, the CDC product and inventory control, and product application per the respective manufacturers' instructions.

We are also conducting random spot audits, weekly at each of the operating districts, to evaluate compliance with management directives.

Results:

GCRTA staff is using CDC approved products to sanitize buses, railcars, and paratransit vehicles at least every 24 hours. Management has an adequate supply and control of inventory to ensure product availability. Controls are in place and working effectively to ensure product the mix and application per the respective manufacturers' instructions.

Internal Audit conducted weekly spot audits at each of the operating districts. These spot audits are unannounced; we found no exceptions.

Management continues to identify new products and enhanced processes to sanitize and disinfect touchable surfaces.

Coronavirus Aid, Relief, and Economic Security (CARES) Act

Purpose:

The CARES Act, a bipartisan stimulus bill recently approved by the federal government, includes \$25 billion in emergency relief for public transit agencies across the country to offset lost revenue and the extraordinary costs associated with COVID-19.

GCRTA received approximately \$112 million of CARES Act funding which will address lost revenue and increased operating expenses related to COVID-19, including:

- Lost sales tax revenue

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COVID-19 PROJECTS AND ACTIVITIES

- Lost fare box revenue
- Purchase of cleaning supplies and personal protective equipment
- Other expenses

Scope:

Internal Audit developed an audit to evaluate compliance with CARES Act.

Results:

The Finance & Administration Division consulted with appropriate oversight and implemented internal controls to comply with the grant requirements. Management uses the grant funds for allowable expenses.

Other Internal Audit Activities and Considerations

- Sharing COVID-19 national and local information captured from social media with management for decision-making.
- Conducting assurance audits to evaluate the effectiveness of controls in place for employee health & safety COVID-19 protocols (i.e. absence management, completion of COVID-19 forms, return to work protocols).
- Support for management to review COVID-19 related metrics (i.e. ridership data, absence control, revenue collection, equipment failures, and supply chain shutdowns).
- Conduct audits of employee time & attendance system data for inclusion of COVID-19 related payroll codes.
- Conducting audits of PCard transactions for COVID-19 related expenses.

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COMPLETED PROJECTS

GCRTA Travel Expense & Reimbursements

Purpose:

Per Administrative Code 220.03 - Expense Reimbursement, the Internal Audit Department reviews all of the travel expenses for authorization, approval, and reimbursement in accordance with the Authority's policies and procedures.

Scope:

Internal Audit reviewed all the Travel Reports and Reimbursement Requests for the period October 1, 2020 through December 31, 2020 prior to cash disbursement. The review included tests for allowability, reasonableness, and timeliness.

Results:

Internal Audit reviewed all of the travel expenses and reimbursement requests prior to payment. If necessary, reimbursement requests were adjusted to comply with applicable policies and procedures.

Fare Collection

Purpose:

On September 1, 2020, the GCRTA Board of Trustees adopted Resolution No. 2020-68, amending Chapter 840 "Commissions and Fare Structure of the Codified Rules and Regulations of the Greater Cleveland Regional Transit Authority. Chapter 840, as amended, includes fares, transfers, and sales commissions.

Scope:

- Verify the fare structure, established in the codified rules and regulations, was uploaded to the fare collection systems and deployed to revenue service vehicles, effective October 4, 2020 at 12:01 AM.
- Verify the paratransit contractors are selling fare media at the rates established in the codified rules and regulations.
- Verify the transfer privileges to and from out-of-county partner agencies (Laketran, Akron Metro, PARTA, and SARTA).
- Verify the Tower City Rapid Station Customer Service Center is selling fare media at the rates established in the codified rules and regulations.
- Evaluate the GCRTA sales agent program and verify the sales agents are selling fare media at the rates established in the codified rules and regulations.
- Trace audit field transactions, including the purchase and use of fare media, into the computerized fare collections systems, general ledger, and bank deposit.

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COMPLETED PROJECTS

- Evaluate and verify public facing fare collection information, including website content, signage, and other customer information.
- Evaluate the change card (stored value fare media) available within the on-board fare collection system.

Results:

IA recruited 20 GCRTA employees to form two-person audit teams. We worked with the service management to develop linked trips and rode hundreds of revenue services vehicles, all modes of service including rail and paratransit vehicles. We purchased and used fare media throughout the service area.

All of the fareboxes, station machines, and sales agents sold fare media at the rates established in the codified rules and regulations, effective October 4, 2020 at 12:01 AM. Management updated all of the farebox stickers and station signs to display the new fare structure.

We successfully transferred to and from services provided by out-of-county partners. The fare media exchange worked as design, no exceptions.

We also tested the mobile pass system and the GCRTA I-Store, where customers can purchase fare media on-line. We found no exceptions.

Audit staff reviewed every page of the GCRTA website to ensure references to fare media content is current. Management cleared all exceptions immediately.

We traced all of the fare media purchases and fare media uses into the respective fare collection system databases. The systems captured all of the transactions. We also traced the fare collections to the bank deposit and general ledger.

We shared some issues for improvement with management. We will conduct a follow-up audit in 2021.

Scrap Metal

Purpose:

The GCRTA Board of Trustees authorized Contract No. 2017-163 with Alliance National LTD. dba DeMilta Iron & Metal LTD. for the recycling of scrap metal.

Scope:

Internal Audit evaluated contract compliance and management controls.

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COMPLETED PROJECTS

Results:

Internal Audit evaluated each of the GCRTA scrap metal collection points. They are located in mechanical areas, close to the equipment shops.

The contractor has controls in place to separate scrap metal types, weigh the scrap, and pay the GCRTA per the terms and conditions of the contract. We traced a sample of weight slips to the contractor's payment records. We also traced the payments to the GCRTA receipts register and bank deposit. We found no exceptions.

Vehicle Purchase – (19) Compressed Natural Gas Coaches – (Gillig, LLC)

Purpose:

The Board of Trustees authorized the exercise of an option under Contract 2013-100 with Gillig, LLC, for the purchase and delivery of up to 25, 40-ft., low floor CNG coaches including training, special tooling and spare parts.

The Federal Transit Administration obligates federal funds to the GCRTA for purchasing buses to carry passengers in mass transit service. Recipients of these funds must comply with several federal regulations, one of which is the Pre-Award and Post-Delivery Rule.

Scope:

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

Results:

Internal Audit staff completed the Pre-Award Buy America Review, the Purchaser's Review, and the Federal Motor Vehicles Safety Standards Review. Both the contractor and management complied with federal regulations. Management issued the Notice to proceed to the contractor. The contract provides the vehicles will arrive during the First Quarter 2021.

Safety and Security Certification - (K & J Safety and Security Consulting Services)

Purpose:

Federal legislation requires each state to have and implement a State Safety and Security Oversight program for its rail transit systems. The Ohio Department of Transportation Rail Transit Safety and Security Oversight Program fulfills this

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COMPLETED PROJECTS

requirement. Internal Audit works with the Safety Department to complete required program audits.

The Board of Trustees authorized Contract No. 2015-105 with K & J Safety and Security Consulting Services, Inc. for Consulting Services for Safety & Security Certification. The consultant performs certification for new rail station construction according to GCRTA and Federal Transit Administration standards.

Scope:

Review safety and security certification documentation produced by the consultant and reconcile against identified standards:

- GCRTA Safety and Security Certification Plan
- GCRTA Station Safety and Security Design Criteria
- FTA's Handbook for Transit Safety and Security Certification
- GCRTA contract with the consultant

Results:

Audit staff reviewed the books for the following projects:

- East 34th Street Station
- East 116th Street Station
- Lee-Shaker Station
- Warrensville-Shaker Station

We reviewed and identified the core elements and requirements within identified standards. We reconciled the certification books against the standards. The four books include substantial documentation evidencing the certification process complies with established standards.

Safety Department Audits and Investigations

Purpose:

Federal legislation requires each state to have and implement a State Safety and Security Oversight program for its rail transit systems. The Ohio Department of Transportation Rail Transit Safety and Security Oversight Program fulfills this requirement. Internal Audit works with the Safety Department to complete required program audits.

Validate GCRTA Safety Department compliance with the Public Transportation Agency Safety Plan elements:

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COMPLETED PROJECTS

- Incident Notification, Investigation, and Reporting
- Internal Safety Audit Program

Scope:

A review of each element during the triennial period 2018 to 2020.

- Review applicable standards, including the Public Transit Agency Safety Plan, State Safety Oversight Procedures, and GCRTA Administrative Procedures.
- Documented each business unit process
- Selected a sample of Rail incident investigations to review for compliance
- Selected a sample of audits to review for compliance

Results:

The GCRTA Safety Department follows the prescribed standards when conducting incident investigations and internal audits. Safety management creates corrective action plans and follows-up until completion by stakeholders.

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CONTINUOUS AUDITING PROGRAM

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 executes daily. Any exceptions are noted for investigation with appropriate management.

Results:

We noted several immaterial differences between system collections and deposits during the Third Quarter 2020. Management is engaged with the fare collection vendor to resolve the differences.

Procurement Card (P-Cards)

Purpose:

The GCRTA launched a P-Card Program several 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.

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.

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CONTINUOUS AUDITING PROGRAM

Results:

We identified several instances of non-compliance, including split purchases to avoid policy thresholds and other issues for management awareness. We met with appropriate management and cardholders to provide the results of our analysis. Management is evaluating our findings for corrective actions and implementation of enhanced internal controls.

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 of 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:

We compiled a list of employee relationships based on a computerized analysis of the GCRTA Human Resources Information System records and interviews. Our analyses revealed approximately 15% of GCRTA employees are related, as defined by GCRTA Personnel Policy 300.03.

Internal Audit developed a heat map to identify non-compliance and risk of non-compliance:

- Employees who report to a relative in the same business unit
- Employees who work in the same business unit, but do not report to a relative
- Employees who work in a different business unit than a relative

We will share this information with Human Resources and Legal for corrective actions. Internal Audit will re-perform this analysis on a quarterly basis in our continuous audit program.

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CONTINUOUS AUDITING PROGRAM

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.

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.

Fuel Expense

Purpose

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

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.

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CONTINUOUS AUDITING PROGRAM

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.

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PROJECTS IN PROGRESS

Closed-Circuit Camera Systems

Purpose:

The GCRTA Transit Police maintains many systems of closed circuit cameras throughout the buildings, facilities, and vehicles.

Scope:

Internal Audit will summarize and evaluate the camera systems for life cycle, data retention, access, and operability (safe and reliable functioning).

Update:

Audit fieldwork is complete. We will meet with management to share results during the First Quarter.

Facilities Access – (Swipe Cards)

Purpose:

The GCRTA Transit Police is responsible for building and facility access control. They maintain a system for access control and inventory control of employee identification/access cards.

Scope:

Internal Audit will summarize and evaluate the system and inventory controls in place for employee identification/access control cards. The audit will include a review of security templates, the inventory of access points, access to secured areas, and other security components.

Update:

Audit fieldwork is complete. We will meet with management to share results during the First Quarter.

Facilities Access – (Keys)

Purpose:

The GCRTA Transit Police is responsible for building and facility access control. They maintain a system and inventory of keys.

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PROJECTS IN PROGRESS

Scope:

Internal Audit will summarize and evaluate the system and inventory controls in place for keys.

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

Purpose:

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

Scope:

Internal Audit will evaluate compliance with the agreement.

Update:

Management is negotiating terms and conditions with CSU. Internal Audit will apply these terms and conditions to complete the audit.

Triskett Garage Compressed Natural Gas Plant Construction

Purpose:

The GCRTA Board of Trustees authorized Contract No. 2019-062 with Trillium Transportation Fuels, LLC, dba Trillium CNG to provide installation of the CNG fueling system at the Triskett bus garage

Scope:

Internal Audit will evaluate contract compliance and management controls.

Update:

Audit fieldwork is complete. We will meet with management to share results during the First Quarter.

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PROJECTS IN PROGRESS

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.

Red Line Heavy Rail Vehicle Replacement

Purpose:

The GCRTA 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.

Scope:

Internal Audit will evaluate contract compliance and management controls.

Tower City Track Replacement

Purpose:

The GCRTA Board of Trustees authorized Contract No. 2019-001 with Railworks Track Services, Inc., for Project 52M - Rehabilitation of Tracks 10 and 13 at Tower City Station

Scope:

Internal Audit will evaluate contract compliance and management controls.

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PROJECTS IN PROGRESS

Fare Collection – (Brinks, Incorporated)

Purpose:

Management utilizes a third-party contractor to pick-up, count, and deposit fare collections.

Scope:

Internal Audit will evaluate contract compliance and management controls.

Fare Media Inventory

Purpose:

GCRTA management warehouses fare media (tickets) in secured locations. A computerized order entry system is used to account for inventory, point of sale and customer orders, invoices, and delivery locations.

Scope:

Internal Audit conducts audits to evaluate the existence, completeness and value of the inventory.

Paratransit Supplemental Services

Purpose:

The GCRTA Board of Trustees authorized three contracts to provide Paratransit Services for a three-year period, beginning June 1, 2019.

- Contract No. 2018-097C with Senior Transportation Connection
- Contract No. 2018-097B with GC Logistics of Mississippi, LLC
- Contract No. 2018-097A with Future Age, Inc. DBA Provide A Ride

Scope:

Internal Audit will evaluate contract compliance and management controls.

Update:

Audit fieldwork is complete. We will meet with management to share results during the First Quarter.

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PROJECTS IN PROGRESS

Customer Service Center – Point of Sale System

Purpose:

GCRTA management is implementing a new point of sale software system. The system will support sales transactions, inventory management, and provide management reports.

Scope:

Internal Audit will evaluate system configuration, workflow, access controls, input controls, processing controls, and output controls. Management will implement this system at both the Tower City Center Customer Service Center and the Main Office Building Customer Service Center.

Vehicle Purchase – (19) Compressed Natural Gas Coaches – (Gillig, LLC)

Purpose:

The Board of Trustees authorized the exercise of an option under Contract 2013-100 with Gillig, LLC, for the purchase and delivery of up to 25, 40-ft., low floor CNG coaches including training, special tooling and spare parts.

The Federal Transit Administration obligates federal funds to the GCRTA for purchasing buses to carry passengers in mass transit service. Recipients of these funds must comply with several federal regulations, one of which is the Pre-Award and Post-Delivery Rule.

Scope:

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

Vehicle Purchase – (10) Paratransit Replacement Vehicles – (Myers Equipment)

Purpose:

The Board of Trustees authorized Contract No. 2020-022 with Myers Equipment Corp. for the purchase of up to 10 Eldorado National Aerotech paratransit coaches.

The Federal Transit Administration obligates federal funds to the GCRTA for purchasing buses to carry passengers in mass transit service. Recipients of these funds must comply with several federal regulations, one of which is the Pre-Award and Post-Delivery Rule.

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PROJECTS IN PROGRESS

Scope:

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

Vehicle Purchase – (7) five-door 60-ft. articulated BRT coaches – (New Flyer)

Purpose:

The Board of Trustees authorized the Contract No. 2020-046 with New Flyer of America Inc. for the manufacture and delivery of up to seven (7) five-door 60-ft. articulated BRT coaches, spare parts, tooling and training.

The Federal Transit Administration obligates federal funds to the GCRTA for purchasing buses to carry passengers in mass transit service. Recipients of these funds must comply with several federal regulations, one of which is the Pre-Award and Post-Delivery Rule.

Scope:

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

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SPECIAL REQUESTS AND EMERGING ISSUES

Health Care – Pharmacy Claims Expense

Purpose:

The Executive Director of Internal Audit initiated an audit to evaluate the costs of employee and their eligible dependent pharmacy claim expenses.

Scope:

Claims processed by the third-party pharmacy claims processor for the period January 1, 2014 through June 30, 2016.

Update:

The Internal Audit completed the fieldwork for the internal investigation. Management crisis suspended and terminated the employment of several employees. We referred this matter to the Federal Bureau of Investigation, the United States Attorney and the Cuyahoga County Prosecutor.

Management immediately implemented Internal Audit recommendations to mitigate the risks of employee fraud, waste and abuse.

We are working with GCRTA Legal and Risk Management to recover the financial loss through a crime insurance claim. A claim was filed in February 2018.

We will issue a final report after completion of the investigation. The claim adjudication process was suspended during the COVID-19 pandemic. The matter should be resolved during the First Quarter 2021.

Board Member Health Care Benefits

Purpose:

The General Manager/CEO requested an audit of trustee's health care premiums paid into the GCRTA Health Care Self-Insurance Program. After sharing the results of the audit with the Board of Trustees, they directed Internal Audit to conduct an investigation.

Scope:

We will conduct the audit for compliance with the policy per Board Resolution 1994-35.

Update:

The Internal Audit completed the fieldwork for the internal investigation. The trustee resigned his position. We referred this matter to the Cuyahoga County Prosecutor.

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SPECIAL REQUESTS AND EMERGING ISSUES

The Board of Trustees implemented Internal Audit recommendations to mitigate the risks of fraud, waste and abuse.

We are working with GCRTA Legal and Risk Management to recover the financial loss through a crime insurance claim. GCRTA management filed a claim March 1, 2019.

We will issue a final report after completion of the investigation. The claim adjudication process is suspended during the COVID-19 pandemic.

Event Sponsorship

Purpose:

The Vice President of the Board of Trustees requested an investigation into allegations received in an anonymous letter.

Scope:

Internal Audit engaged appropriate resources to conduct the investigation into the allegations included in the anonymous letter.

Update:

Internal Audit referred the matter to law enforcement agencies. We will issue a final report after completion of the investigation.

GCRTA Waterfront Line

Purpose:

Karen Moss, GCRTA Board Member and Audit Chair, requested an evaluation of customer ridership, the service schedule, and maintenance costs for the Waterfront Line.

Scope:

Internal Audit will evaluate ridership, service schedules, and maintenance costs for the past five years (2016-2020).

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EXTERNAL AUDIT COORDINATION

The International Standards for the Professional Practice of Internal Audit provides:

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

The following Federal and State Agencies performed audits and reviews of the Authority’s policies and records during the Third Quarter 2020:

- State of Ohio – Office of the Auditor
 - The State of Ohio – Office of the Auditor completed some interim work for fiscal year end 2020 Single Audit during the Fourth Quarter 2020. They are scheduled to begin the detailed audit work in February 2021.
 - Management is working with local law enforcement to address reported findings for recovery. Internal Audit will provide support and follow-up.
- State of Ohio – Ohio Department of Transportation (ODOT)
 - Federal legislation requires each state to have and implement a State Safety and Security Oversight program for its rail transit systems. The ODOT Rail Transit Safety and Security Oversight Program fulfills this requirement.
 - ODOT selected a consultant, Vital Assurance Inc., to act as the Program Manager for Rail Safety and Security Audits.
 - Internal Audit will work with GCRTA Safety to perform the audits as required by ODOT.
 - The Consultant meets with GCRTA Management on a quarterly basis to review and follow-up on outstanding corrective action.

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

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

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

(See the Recommendation Implementation Tracking Report on the next page)

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

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

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STATUS OF OUTSTANDING FOLLOW-UP

Recommendation Implementation Tracking

Recommendation	State	Project Code	Issue	Issue Type	Priority	Estimated Date	Revised Date	Actual Date	Owner	Entity
Upgrade the Fare Collection System	Started	2015 - RA - 03 - Farebox Change Cards	GFI software outdated	Reportable Condition	Medium Priority	1/31/2016	3/31/2021		Dwarakanath, Latha	
Point of Sale System - Cash Register	Started	2016 - SP - 04 - Tower City Customer Service Center Investigation	Point of Sale System - Cash Register	Material Weakness	High Priority	6/30/2016	9/11/2020		Cox, Kristie	Customer Service Center
Hire a Manager of Asset and Configuration Management	Started	2019 - IA - 17 - Configuration Management Committee	The Manager of Asset and Configuration Management Position is Vacant	Reportable Condition		5/29/2020	12/31/2020		Caver, Ph. D., Floun'say	Asset Management
FFCRA Childcare Paycodes - Underpayments	Started	2020 - IA - 14 - COVID-19 - Families First Coronavirus Response Act	Employees Underpaid Due to Childcare Mis categorization	Compliance	Medium Priority	9/30/2020	2/15/2021		Smith, Kristyn	Human Resources
Intelligent Transportation Systems - Back-up and Recovery	Started	2020 - IA - 12 - Miscellaneous Observations and Findings	Intelligent Transportation Systems - Back-up and Recovery	Reportable Condition	High Priority	10/30/2020			Zlobinsky, Leo	Greater Cleveland Regional Transit Authority
Time Card Correction	Started	2020 - IA - 14 - COVID-19 - Families First Coronavirus Response Act	Employees Not Paid for Paid Time Not Worked Codes	Compliance	Medium Priority	10/30/2020	2/15/2021		Smith, Kristyn	Human Resources
FFCRA Childcare Paycodes - Overpayments	Started	2020 - IA - 14 - COVID-19 - Families First Coronavirus Response Act	Employees Overpaid due to Omission from HRIS Reports to Accounting	Compliance	Medium Priority	10/30/2020	2/18/2021		Smith, Kristyn	Human Resources
Determine Cause for Irreconcilable Differences	Started	2020 - IA - 14 - COVID-19 - Families First Coronavirus Response Act	Unknown Irreconcilable Differences in Paid and Calculated Earnings	Reportable Condition		10/30/2020	2/18/2021		Smith, Kristyn	Human Resources
Fix FFCRA Childcare Paycodes	Started	2020 - IA - 14 - COVID-19 - Families First Coronavirus Response Act	Employees Erroneously Paid \$200 Daily Maximum for Childcare Leave	Compliance	Medium Priority	11/30/2020	2/18/2021		Shurik, Maria	Human Resources
Collect Overpayment	Started	2020 - IA - 14 - COVID-19 - Families First Coronavirus Response Act	Employees Overpaid Due to Late Submission of Form	Compliance	Medium Priority	11/30/2020	2/18/2021		Shurik, Maria	Human Resources

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Deduct Accruals for FFCRA Non-Childcare Overages	Pending	2020 - IA - 14 - COVID-19 - Families First Coronavirus Response Act	Employees Paid More than 80 Illness Hours	Compliance	Medium Priority	11/30/2020	2/18/2021	Shurik, Maria	Human Resources
FFCRA Quarantine Paycode	Started	2020 - IA - 14 - COVID-19 - Families First Coronavirus Response Act	Employees Paid More than 80 Illness Hours	Compliance	Medium Priority	11/30/2020	2/18/2021	Shurik, Maria	Human Resources
Determine Cause for Salary Pay Exceeding 80 Hours	Started	2020 - IA - 14 - COVID-19 - Families First Coronavirus Response Act	Salary Employees Paid in Excess of 80 Hours	Compliance	Medium Priority	11/30/2020	2/4/2021	Shurik, Maria	Human Resources
Deduct Accruals for Management Policy Overage	Pending	2020 - IA - 14 - COVID-19 - Families First Coronavirus Response Act	Employees Paid for More Than 80 Leave Hours under Management Policy	Compliance	Medium Priority	12/31/2020		Phillips, MaTia	Human Resources
Correct FMLA Balances	Pending	2020 - IA - 14 - COVID-19 - Families First Coronavirus Response Act	FMLA Accounts Not Deducted for FFCRA Childcare Leave	Compliance	Medium Priority	12/31/2020		Phillips, MaTia	Human Resources
Correct FMLA Balances	Started	2020 - IA - 14 - COVID-19 - Families First Coronavirus Response Act	FMLA Accounts not deducted for Management Policy Leave	Compliance	Medium Priority	12/31/2020		Phillips, MaTia	Human Resources
Wheelchair Lift Failures	Pending	2020 - CA - 08 - Paratransit Replacement Cutaways - PreAward Review	Wheelchair Lift Failures	Reportable Condition	High Priority	2/28/2021		Kerg, Daniel	Paratransit District

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Paycode	ng	COVID-19 - Families First Coronavirus Response Act	More than 80 Illness Hours		Priority			Resources
Determine Cause for Salary Pay Exceeding 80 Hours	Pendi ng	2020 - IA - 14 - COVID-19 - Families First Coronavirus Response Act	Salary Employees Paid in Excess of 80 Hours	Compliance	Medium Priority	11/30/2020	Shurik, Maria	Human Resources
Deduct Accruals for Management Policy Overage	Pendi ng	2020 - IA - 14 - COVID-19 - Families First Coronavirus Response Act	Employees Paid for More Than 80 Leave Hours under Management Policy	Compliance	Medium Priority	12/31/2020	Phillips, MaTia	Human Resources
Correct FMLA Balances	Pendi ng	2020 - IA - 14 - COVID-19 - Families First Coronavirus Response Act	FMLA Accounts Not Deducted for FFCRA Childcare Leave	Compliance	Medium Priority	12/31/2020	Phillips, MaTia	Human Resources
Correct FMLA Balances	Pendi ng	2020 - IA - 14 - COVID-19 - Families First Coronavirus Response Act	FMLA Accounts not deducted for Management Policy Leave	Compliance	Medium Priority	12/31/2020	Phillips, MaTia	Human Resources

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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.

Information Technology Steering Committee

The Chief Information Officer chairs this committee. The purpose of this committee is to oversee, analyze and prioritize the overall technology needs of the Authority.

Change Order Review Committee

The General Manager/CEO created this committee to review potential contract change orders greater than (50) thousand dollars to validate the appropriateness of the request and to ensure appropriate Procurement and Project Management processes are adhered to. Internal Audit serves as a resource to the committee.

Fourth Quarter 2020 Change Orders:

Change Order to Contract No. 2016-099 with Lamar Transit, LLC for Transit Advertising Sales Services, reducing the annual guaranteed minimum.

TransitStat

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

Railcar Replacement Steering Committee

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

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OTHER PROJECTS

Maintenance Management System Upgrade (UltraMain)

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

Oracle Upgrade Steering Committee

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

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STAFF TRAINING

Internal Audit Department staff received the following training during the Fourth Quarter 2020:

Northeast Ohio Internal Audit Local Chapter

- Information Technology Auditing
- How to Assess your Organization for Cybersecurity Compliance
- Trends in Data Breaches
- Technical Vulnerability Assessments
- Dynamic Risk Assessments

Northeast Ohio Association of Certified Fraud Examiners

- FEMA, CARES Act – Financial Recovery

American Public Transportation Association – Committee of Audit Professionals

- Various COVID-19 Topics

Greater Cleveland Regional Transit Authority

- GCRTA Customer Service Learning

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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.
Anthony Ghanem Manager of Internal Audit	Anthony joined the GCRTA on June 4, 2012. He earned his BA in Economics and International Studies from Case Western Reserve University and his Master's Degree in Public Administration from Cleveland State University. He is a graduate of the GCRTA Management Development Program.
Andrew Scott Information Technology Auditor	Andrew joined the GCRTA on June 5, 2016. He earned his BS in Computer Science from the University of Akron. He is a graduate of the GCRTA Management Development Program.
Edward Gaio Staff Auditor	Ed joined the GCRTA on February 21, 2006. He earned his BA in Criminal Justice and a BBA in Finance from Kent State University. Edward is a Certified Fraud Examiner.
Steven Zimmerman Staff Auditor	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.
Molly O'Donnell Staff Auditor	Molly joined the GCRTA on February 23, 2020. She earned a BA in Public Administration, Urban Planning, Sustainability from Miami University, Oxford Ohio.
Information Technology Specialist Auditor	Vacant
Neletre Burts-Tolbert Secretary	Nell joined the GCRTA in 1990. In addition to her clerical and administrative responsibilities, she assists the Executive Director and Audit staff with a variety of specialized audit support services.