

## Minutes

### RTA Audit, Safety Compliance & Real Estate Committee Meeting

9:10 a.m. May 25, 2021

**Committee Members:** Moss (Chair), Joyce, Koomar, McCall, Weiss

**Other members:** Byrne, Duarte, Lucas, Serrano, Pellot

**Not present:** None

**Also Present:** Benford, Burney, Catalusci, Caver, Coffey, Dangelo, Davidson, Fields, Freilich, Garofoli, Gautam, Johnson, Jones, Kirkland, Laule, Miller, Penning, Petit, Rusnov, Schipper, Sutula, Talley, Walker-Minor

Ms. Moss called the meeting to order 9:10 a.m. There were five (5) committee members present. This meeting was conducted by teleconference for members of the Board in accordance with Sub. H.B. 404 of the 133<sup>rd</sup> General Assembly, passed on November 19, 2020, signed by the Governor of the State of Ohio on November 22, 2020 and the March 9, 2020 order of the Governor of the State of Ohio declaring a public health emergency, this meeting was live-streamed on RTA's Facebook page ([www.facebook.com/rideRTA](http://www.facebook.com/rideRTA)) for staff and members of the public.

#### Internal Audit 1<sup>st</sup> Quarter 2021 Report

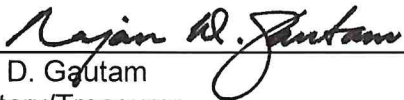
Tony Garofoli, Director of Internal Audit presented the report. Pages 2 and 3 address continuous efforts concerning COVID-19. They are outlined on pages 6-8. They continue to conduct random spot audits of bus, rail car and paratransit disinfecting programs. They completed the audits after hours. Management continuous to have adequate supplies. They found no exceptions. They completed a Controls Audit of the CARES Act drawdown process, approx. \$112 million. Finance & Administration has effective controls in place to comply with the grant agreement. They are planning for a review of management controls as funds are drawn down for CRRSAA (\$67 million) and American Rescue Plan (\$136 million). See summary in report for other COVID activities.

Pages 4-5 is the Risk Based Audit Plan that the Board and Audit Committee approved in February. They are executing that plan. Pages 9-12 include the completion of seven projects. (Travel, Vehicle Purchase/CNG, Excess Fare Media Inventory, Paratransit Vehicle Purchase, BRT coaches pre-award review, outside audit work and data analysis support). Pages 13-16 include Continuous Auditing Efforts. They continue to implement Robotic Process Automation audits, writing scripts to query and test our computerized systems on an ongoing basis. These RPAs are designed to identify non-compliance, risk, errors, omissions and pattern anomalies. To date they are running RPAs to address mission critical system risks, fare collection, P-cards, AP/AR, Paratransit eligibility, nepotism and fuel expense.

Pages 17-23 describes Projects in Progress (17). Some of them are complete. They will meet with management soon and share the results. Pages 24-25 include Special Requests (4). They are in final negotiations with our insurance company on the compound drug fraud and they anticipate a settlement soon. P. 26 includes coordination with external auditors. The State of Ohio is completing the financial statement audit for the calendar fiscal year ending December 31, 2020. They will report out at the June 2021 Board meeting in Executive Session. They continue to follow-up on outstanding audit issues. They track them in the Audit Management System. They are engaged in reviewing

change orders in excess of \$50,000 and several Technology Steering Committees as they move forward in implementing new system. They have three vacancies out of eight FTEs in his department. One position was posted. They will fill the remaining positions in coordination with Human Resources.

Ms. Moss thanked Tony and his team. There were no questions. This meeting was adjourned at 9:17 a.m.



Rajan D. Gautam  
Secretary/Treasurer



Theresa A. Burrage  
Executive Assistant