

Management Audit Services

FY 2022 First Quarter Report

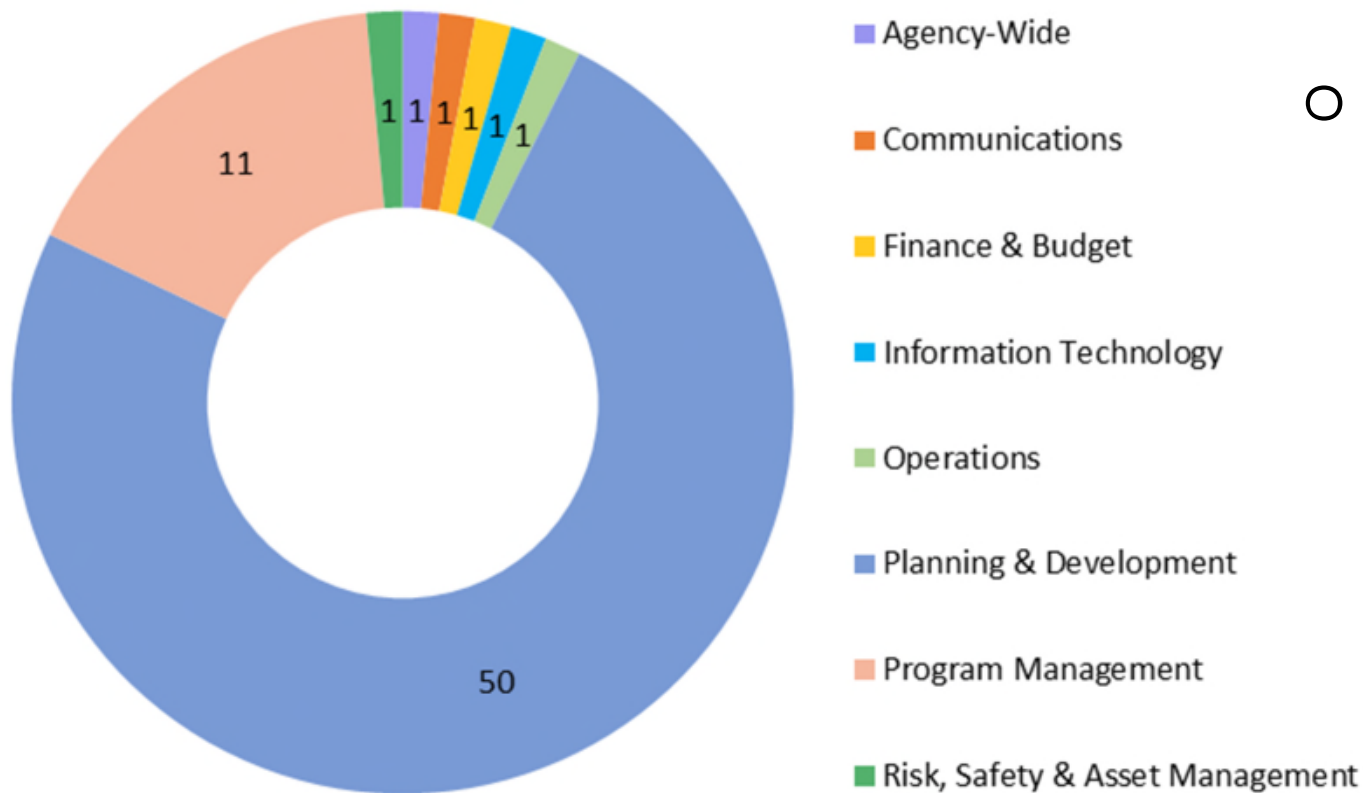
Finance, Budget & Audit Committee
January 19, 2022



MANAGEMENT
AUDIT SERVICES








In Progress: MAS Audit Activity

Agency Representation



- 7 Performance Audits
- 60 Contract, Financial and Compliance Audits

In Progress: Performance Audits

	Audit Title	Description	Estimated Completion			
			FY22 Q1 Jul - Sept	FY22 Q2 Oct - Dec	FY22 Q3 Jan - Mar	FY22 Q4 Apr - Jun
1	Program Management Support Services Contract	Assess the conformity of services performed and billed by the contractor to the scope of work and other provisions of the contract.				
2	Expanded Discount Programs	Determine the adequacy and effectiveness of internal controls over the expanded discount (special fares for patrons) programs.				
3	Internal Controls over Overtime Payments for AFSCME	Evaluate adequacy of the internal controls over overtime payments for AFSCME union employees within Operations for selected positions.				
4	IT Security Awareness	Evaluate the extent of information technology security awareness within the Agency.				
5	Micro Mobility Vehicles Program	Assess the progress made in achieving program goals and objectives, including assessing the consideration given to the Metro rapid equity assessment tool.				
6	Transit Asset Inventory Records	Evaluate the adequacy of the records for this area, with a focus on accuracy, completeness and proper controls over asset records.				
7	Real Estate Management System	Determine if prior audit findings and recommendations have been considered as part of the upcoming implementation of the new Real Estate Management System.				

Completed: Performance Audit of COVID-19 Regulatory Compliance

Objective

Evaluate Metro's compliance with health and safety elements of the Metro Public Health Pandemic Plan document, and State and local public health and OSHA rules applicable to the transit industry.

Audit Results

MAS found that Metro's rollout of COVID-19 related health and safety procedures, including tools and training were in substantial compliance.

Findings / Recommendations

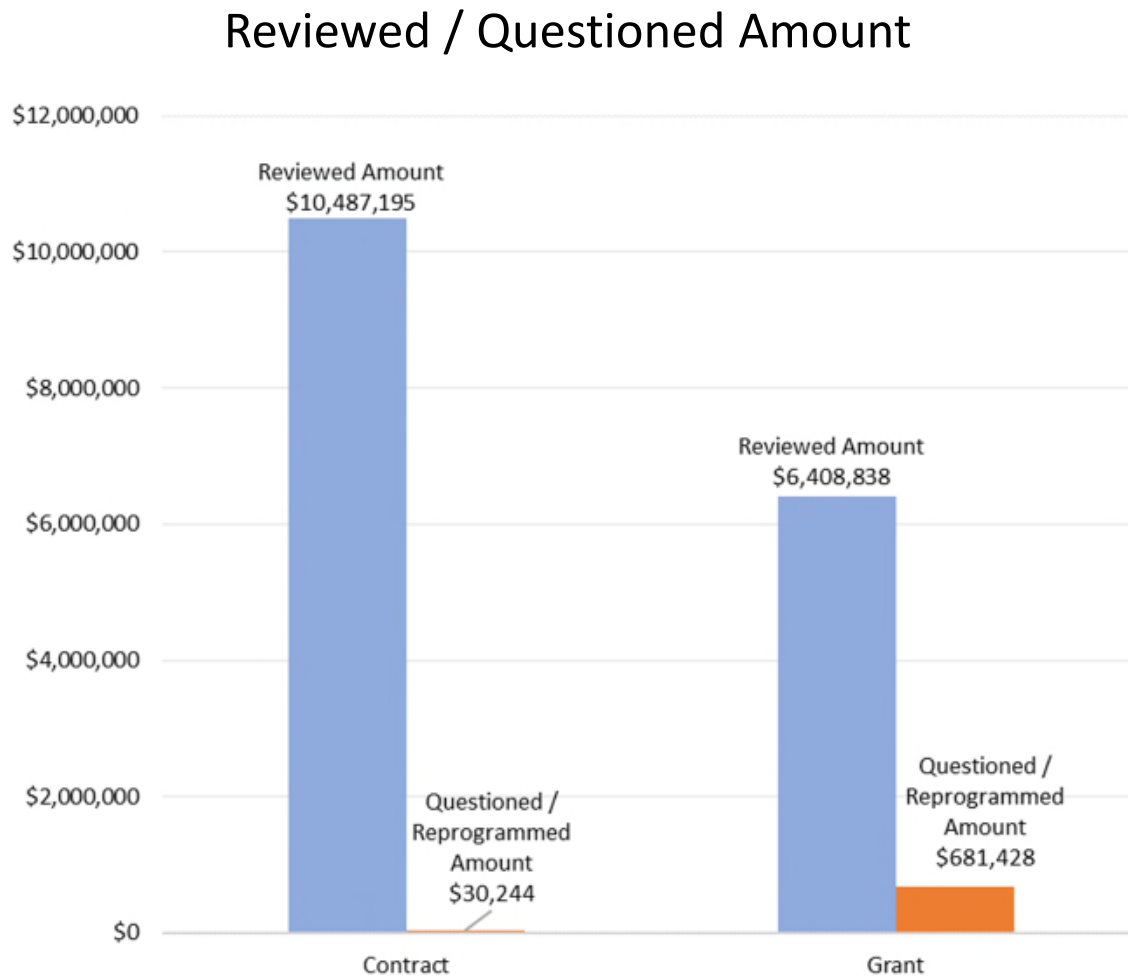
Finding 1: Various management employees did not complete the mandatory training

- Ensure deadlines are specified in the training system
- Ensure automated notifications are enabled
- Ensure completion status relative to deadlines is being reported accurately

Finding 2: Various Service Attendants did not complete the mandatory training

- Follow-up to determine the reason that specific divisions did not participate in the training

Completed: Contract, Financial & Compliance Audits



- Delivered financial audits that reviewed \$17 million of funding; and identified \$700 thousand (4%) for reprogramming
- Reviewed and approved 2 Transitional Indirect Cost Rate (TICR) determinations for Small Business Enterprises (SBEs)

Next Steps

- Report FY20-21 Internal Quality Self-Assessment (IQSA)
- Advance updated MAS Audit Charter to Metro's Chief Executive Officer and the Board of Directors for approval
- Deliver Consolidated Audit Reports and Annual Comprehensive Financial Reports (FY 21)
- Ensure ongoing implementation of performance and financial audits and reporting

Thank you