



Management Audit Services

FY 2022 Audit Plan

The FY22 Audit Plan includes 21 audit projects broken down into two categories: priority and discretionary. The priority audit projects will be given primary focus and initiated at the onset of the annual plan. The discretionary audit projects will be reassessed by MAS staff at mid-year review and initiated based on the status of priority audits, internal capacity and/or resources. MAS staff may also exercise the discretion to carry-forward discretionary audit projects to the FY 23 annual audit plan.

Table with 2 columns: FY 22 Priority Projects, Status. Rows include Business Interruption Fund, COOP - Rail Operations, COVID-19 Regulatory Compliance, Cybersecurity Follow Up, M3 Replacement - Controls and Readiness, Metrolink Rehabilitation Projects, Micro Mobility Program, Telecommuting - Policy Revision, Transit Asset Inventory Records, Westside Purple Line Extension, and *Metro Oversight of Caltrans Highway Project Delivery.

Priority Projects

Vision 2028 Goal #1 – Provide high-quality mobility options that enable people to spend less time traveling

	Title	Objective	Area
1.	Metro Oversight of Caltrans Highway Project Delivery	Assess Metro’s oversight and monitoring of Caltrans project management and funding of Highway projects.	Program Management
2.	Continuity of Operations Plan (COOP) – Rail Operations	Evaluate the adequacy of the rail COOP and SOPs to support the achievement of Mission Essential Functions in emergency situations.	Operations
3.	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.	Risk, Safety and Asset Management

Vision 2028 Goal #3 – Enhance communities and lives through mobility and access to opportunity

	Title	Objective	Area
1.	Micro Mobility Program	Assess the progress made in achieving program goals and objectives, including assessing the consideration given to the Metro rapid equity assessment tool.	Planning and Development

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Appendix A

Vision 2028 Goal #5 – Provide responsive, accountable, and trustworthy governance within the Metro organization

	Title	Objective	Area
1.	Pre-Award Audits	Pre-award audits for procurements and modifications.	Vendor / Contract Management
2.	Incurred Cost Contract Audits	Verify that costs are reasonable, allowable and allocable on cost reimbursable contracts for contractors.	Vendor / Contract Management
3.	Incurred Cost Grant Audits	Verify that costs are reasonable, allowable and allocable on cost reimbursable contracts for Caltrans, Cities & County MOUs.	Planning & Development / Program Management
4.	Financial and Compliance External Audits	Complete legally mandated financial and compliance audits.	Agencywide
5.	Business Interruption Fund	Validate compliance with administrative guidelines and fund disbursement procedures.	Vendor / Contract Management
6.	Cybersecurity Follow Up	Verify if corrective actions have been taken by ITS on the prior external audit recommendations provided for this area.	Information Technology Services
7.	M3 Replacement – Controls and Readiness	Assess if system controls and other aspects of project preparedness have been adequately considered prior to project implementation.	Information Technology Services

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Appendix A

	Title	Objective	Area
8.	COVID-19 Regulatory Compliance	Determine Metro's compliance with the COVID-19 planned document as well as with applicable state transit industry guidelines.	Systems, Security & Law Enforcement
9.	Westside Purple Line Extension	Evaluate mid-life efficiency and effectiveness over project management, including monitoring of schedule, budget, risk management and quality assurance.	Program Management

Discretionary Projects

Vision 2028 Goal #1 – Provide high-quality mobility options that enable people to spend less time traveling

	Title	Objective	Area
1.	3 rd Party Coordination	Assess the effectiveness and efficiency of the third-party coordination process related to major construction projects.	Program Management

Vision 2028 Goal #2 – Deliver outstanding trip experiences for all users of the transportation system

	Title	Objective	Area
1.	Microtransit Pilot Program	Determine whether the Micro-transit pilot program has appropriate system controls to ensure the accuracy, completeness, timeliness, and proper distribution of pilot program data.	Office of Extraordinary Innovation / Operations
2.	Rail Overhaul – Project Management	Assess Metro’s project management practices for rail overhaul & refurbishment projects to as compared to established procedures & best practice frameworks.	Operations

Vision 2028 Goal #3 – Enhance communities and lives through mobility and access to opportunity

	Title	Objective	Area
1.	Access Services Operations and KPIs	Evaluate the effectiveness and efficiency of Access Services operations and assess the reliability of data used to support KPIs.	Office of Civil Rights

Vision 2028 Goal #5 – Provide responsive, accountable, and trustworthy governance within the Metro organization

	Title	Objective	Area
1.	EAMS Pre-Implementation Reviews	Evaluate the condition of selected processes prior to the EAMS implementation.	Information Technology Services
2.	IT Awareness Third Party Vendors	Assess third party vendors level of awareness of Metro’s information security policies.	Information Technology Services
3.	Pre-Award Cost Price Analysis	Evaluate the adequacy of the process performed by contract administrators for pre-award cost-price analyses.	Vendor / Contract Management
4.	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.	Planning & Development