

Appendix A

Contract Pre-Award Audit FY 2015 - Audits Completed During Third Quarter				
Area	Audit Number & Type	Contractor	Requirement	Date Completed
Engineering & Construction	14-CON-A04- Attestation Agreed-upon Procedures	Los Angeles Department of Water and Power	Contractual	1/2015
Engineering & Construction	15-CON-A04B- Attestation Agreed-upon Procedures	HNTB	Contractual	2/2015
Engineering & Construction	15-CON-A04A- Attestation Agreed-upon Procedures	Biggs Cardosa Associates	Contractual	2/2015
Planning & Development	15-CON-A07- Attestation Agreed-upon Procedures	AECOM Technical Services, Inc.	Contractual	3/2015
Congestion Reduction	15-PLN-A19- Attestation Agreed-upon Procedures	Jacobs Engineering Group, Inc.	Contractual	3/2015
Congestion Reduction	15-PLN-A16- Attestation Agreed-upon Procedures	CDM Smith Inc.	Contractual	3/2015
Engineering & Construction	15-PLN-A17- Attestation Agreed-upon Procedures	Mark Thomas & Company, Inc.	Contractual	3/2015

Appendix B

Incurred Cost Audit FY 2015 - Audits Completed During Third Quarter				
Area	Audit Number & Type	Grantee	Requirement	Date Completed
Engineering & Construction	11-PLN-C15C - Closeout	Civil Works Engineers, Inc.	Contractual	2/2015
Planning & Development	12-PLN-G01- Closeout	City of Los Angeles	Contractual	2/2015
Engineering & Construction	12-PLN-A10- Closeout	City of Glendale	Contractual	2/2015
Planning & Development	14-PLN-A26- Closeout	City of Inglewood	Contractual	2/2015
Engineering & Construction	15-PLN-A02- Closeout	City of Gardena	Contractual	3/2015
Engineering & Construction	15-PLN-A12- Closeout	County of Los Angeles	Contractual	3/2015

Appendix C

Internal Audit FY 2015 - Progress Toward Completing Audit Plan			
Area	Audit Number & Title	Description	Estimated Date of Completion
Information Technology	14-ADM-P01 - Mobile Devices	Evaluate efficiency and effectiveness of mobile device security and controls for personal usage.	4/2015
Operations	13-OPS-P02 - Non-Revenue Vehicle Usage (Agencywide)	Evaluate efficiency and effectiveness of bus division non-revenue vehicle usage.	4/2015
Operations	14-OPS-P03 Performance Audit of Operations Training and Qualifications System	To evaluate efficiency and effectiveness of Operations training and qualification systems.	4/2015
Operations	13-OPS-P04 - Operations KPI Audit	Evaluate the accuracy and completeness of Operations KPIs.	5/2015
Finance & Administration	10-ACC-F04 - Chart of Accounts	Verify that Chart of Accounts adequately reflect the current business process and reporting needs.	5/2015
Vendor / Contract Management	13-CEO-P01 - Cost Estimating Process	Assess efficiency and effectiveness and timeliness of Procurement's cost estimating process.	5/2015
Operations	13-OPS-P06 - Contracted Bus Services	Evaluate the efficiency and effectiveness of contracted bus services contracts.	6/2015
Operations	12-OPS-P01 - Rail Overhead and Maintenance	Evaluate the efficiency and effectiveness of the Rail Overhaul and Refurbishment Program.	6/2015
Operations	12-ROP-O01 - Wayside System	Evaluate effectiveness of maintenance of the Rail signaling systems.	6/2015
Vendor / Contract Management	13-ADM-P01 - RFP Process	Assess efficiency and effectiveness and timeliness of Procurement's RFP processes.	6/2015
Planning & Development	14-EDD-P01 - Real Estate Property Management Follow-up	Evaluate accuracy and completeness of tracking real estate properties in Real Property Management System.	6/2015

Appendix C

Internal Audit FY 2015 - Progress Toward Completing Audit Plan			
Area	Audit Number & Title	Description	Estimated Date of Completion
Vendor / Contract Management	13-ADM-O02 - Automated Storage and Retrieval System Phase I & II	Evaluate the adequacy of internal controls over the Automated Storage and Retrieval System (ASRS) Manager Computer System.	7/2015
Engineering & Construction	14-TPD-P01 - Construction Change Order Process	Evaluate the efficiency and effectiveness of the construction change order process including effectiveness of estimating process.	9/2015
Vendor / Contract Management	12-ADM-I01 - Contract Information Management System	Assess the system implementation process to acquire, design, test and implement the Contract Information Management System that meets specific functionalities required by the MTA business processes.	11/2015
Finance & Administration	10-ACC-F01 - Accounts Receivable	Validate adequacy of current policies and procedures.	11/2015
Engineering & Construction	12-CON-P03 - Audit Follow-up	Verify if management's corrective actions from the prior audit were implemented and resulting in improvements.	6/2016
Engineering & Construction	10-CPC-K02 - Third Party Utility Relocation Agreement Efficiency	Assess the adequacy and effectiveness of the Third Party Utility Relocation.	6/2016