

Management Audit Services

FY 2022 Fourth Quarter and FY 2022 Cumulative Year-end Report

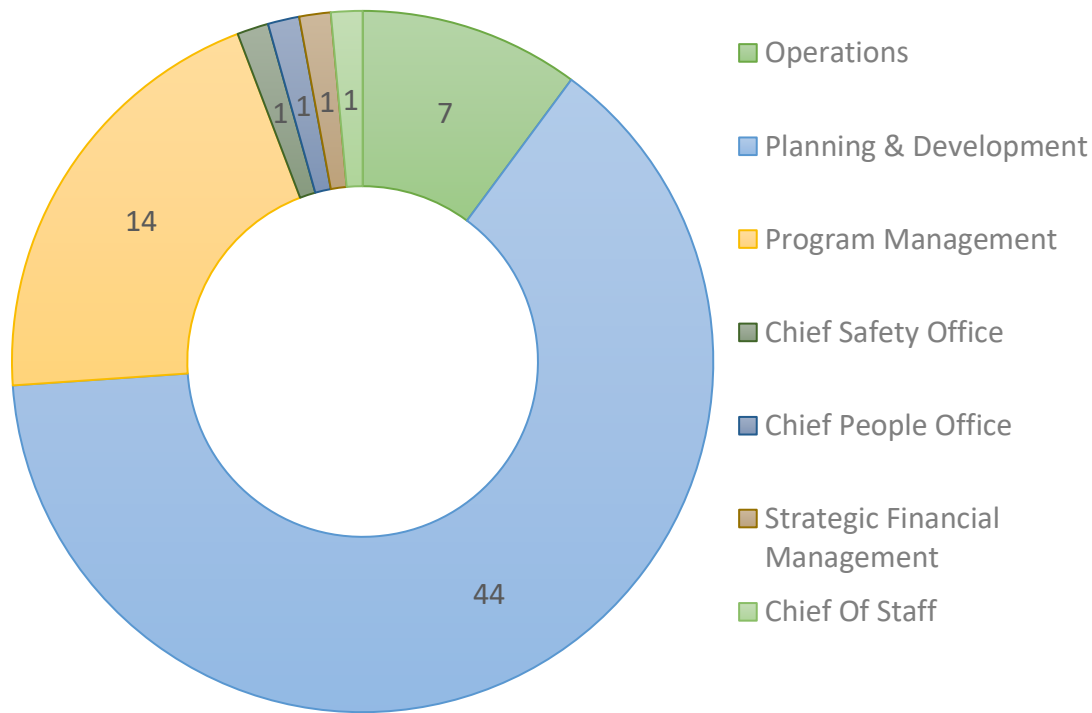
Finance, Budget & Audit Committee
August 17, 2022



MANAGEMENT
AUDIT SERVICES






In Progress: MAS Audit Activity

Agency Representation






- 8 Performance Audits
- 61 Contract, Financial and Compliance Audits

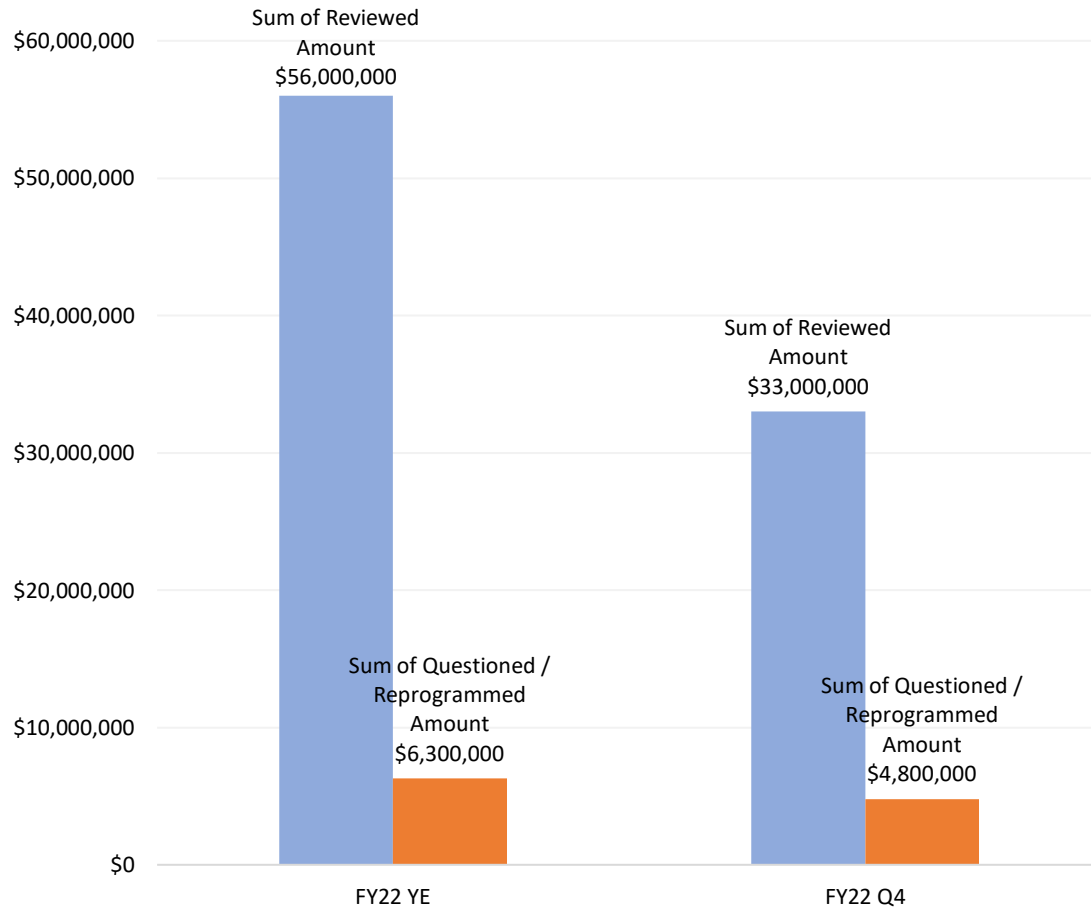
In Progress: Performance Audits

	Audit Title	Description	Estimated Completion			
			FY23 Q1 Jul - Sept	FY23 Q2 Oct - Dec	FY23 Q3 Jan - Mar	FY23 Q4 Apr - Jun
1	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.				
2	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.				
3	Cybersecurity Follow-up	Assess the status of work done by ITS in response to prior audit.				
4	OCI Training	Assess the compliance of training records of new Bus Operators and of Operations employees with applicable requirements, completeness and accuracy.				
5	Micro Transit Program	Assess Shared Mobility's efforts in managing the Micro Transit program				

In Progress: Performance Audits

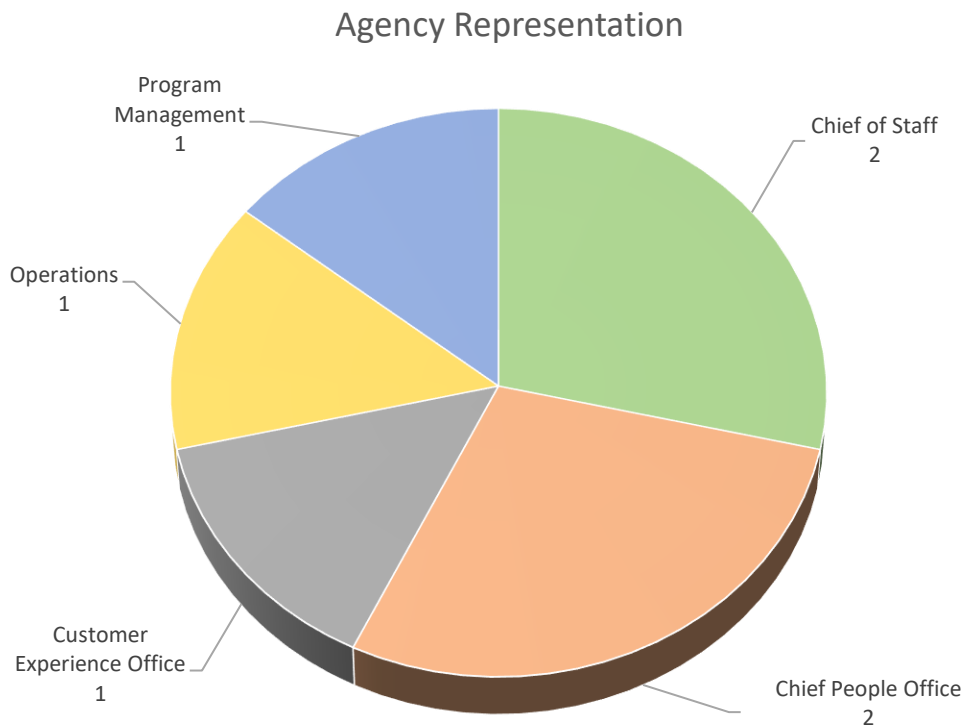
	Audit Title	Description	Estimated Completion			
			FY23 Q1 Jul - Sept	FY23 Q2 Oct - Dec	FY23 Q3 Jan - Mar	FY23 Q4 Apr - Jun
6	CMS Fabrication Process	Review primarily the Central Maintenance Shops manufacturing request process for reasonableness, efficiency (time and cost), completeness and safety considerations.				
7	Business Continuity Plan - Rail	Evaluate the adequacy of Rail Operations' COOP and SOPs to support Rail Operations' mission essential functions during emergencies.				
8	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: Contract, Financial & Compliance Audits



Delivered financial audits that reviewed \$56M of funding for FY22 YE and \$33M for FY22 Q4; and identified \$6.3M and \$4.8M, respectively for reprogramming.

Completed: Performance Audits



Completed 7 Audits:

- COVID-19 Regulatory Compliance
- Internal Controls Over Overtime Payments – AFSCME
- Expanded Discount Programs
- Program Management Support Services
- Metro-owned Renewable Identification Numbers
- Information Security Awareness
- Business Interruption Fund (BIF) Pilot Program