

Audit of Controls Over Metro's Non-Revenue Vehicles (Phase I)

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Karen Gorman, Inspector General

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Objectives

The objectives of the audit were to determine whether:

- Metro has adequate controls in place to effectively manage non-revenue vehicles (NRVs) in such a manner that NRVs are properly identified, recorded, valued, and assigned;
- Additions and disposition/retirements of NRVs are accurately recorded;
- NRVs on record are in existence and are appropriately safeguarded; and
- Metro employees comply with IRS regulations on taxable benefits for the use of NRVs.



Results

- Adequate controls in place for acquisition, retirements, and safeguarding of NRVs.
 - Controls can be improved in the areas of recordkeeping, assignment and utilization of the vehicles, as well as in complying with the IRS regulations on taxable benefits for the use of NRVs.
- ❖ **OIG provided 29 recommendations.**

