



**BOARD OF DIRECTORS**  
**METROPOLITAN ATLANTA RAPID TRANSIT AUTHORITY**  
**AUDIT COMMITTEE**  
**THURSDAY, MAY 20, 2021**  
**ATLANTA, GEORGIA**  
**via WebEx**  
**MEETING MINUTES**

Board Member Freda Hardage called the meeting to order at 11:04 a.m.

<b>Board Members Present</b>	<b>Staff Members Present</b>
Roberta Abdul-Salaam	Jeffrey Parker
Robert Ashe	Elizabeth O'Neill
Stacy Blakley	Collie Greenwood
Jim Durrett	Rhonda Allen
William Floyd	Luz Borrero
Roderick Frierson	Melissa Mullinax
Freda Hardage, <b>Chair</b>	Raj Srinath
Al Pond	
Kathryn Powers	
Rita Scott	

Also in attendance: Brad Schelle and Katherine Rushing of Crowe LLP, MARTA Board General Counsel, Justice Leah Ward Sears of Smith, Gambrell & Russell, LLP; other MARTA staff members: Emil Tzanov, LaShanda Dawkins, Santiago Osorio, Tyrene Huff, Jaquata Jordan, R. Wallace, Kevin Hurley, Patricia Lucek, M. Scott Kreher, Paula Nash, Larry Prescott, Kirk Talbott, Dean Mallis, Gena Majors, David Emory and Charles Middlebrooks.

**Approval of March 18, 2021 Audit Committee Meeting Minutes**

Chair Hardage called for a motion to approve the minutes. A motion to approve was made by Board Member Roberta Abdul-Salaam and seconded by Board Member Jim Durrett. The minutes were approved unanimously by a vote of 10 to 0 with 10 members present.

**MARTA FY21 External Audit Engagement [Presentation attached]**

Brad Schelle and Katherine Rushing discussed MARTA FY21 External Audit Engagement. Mr. Schelle introduced the engagement team from Crowe.

Mr. Schelle spoke about the Audit Deliverables:

- Independent Auditor's Report
- Management Letter (Communication of internal control deficiencies under SAS 115)
- SAS 114 Letter (Required communications with those charged with Governance)

- Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in accordance with Government Auditing Standards
- Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance
- "In relation to" opinion on the Schedule of Expenditures of Federal Awards.
- Agreed Upon Procedures report on National Transit Database Federal Funding Allocation Statistics Form
- Crowe's electronic certification of the Data Collection Form through Federal Clearinghouse

Ms. Rushing went on to discuss Remote Delivery and Collaboration and the steps to enable easy collaboration. These steps include:

- Getting the right technology
- Agreeing on best practices
- Getting to work/ putting the tools and best practices in place

Ms. Rushing spoke about the Crowe secure information exchange, which is a secure web-based interface that facilitates timely communication and effective project management.

Mr. Schelle stated that there would be on-site year-end testing if needed.

Mr. Schelle went on to discuss their audit approach, which includes the following:

- MARTA Reporting Entity
- Purpose of Financial Statements and Compliance Audit
- Audit Committee Role—Quality, Internal Controls, Compliance
- Concepts of Audit Risk and Materiality
- Role of Internal Controls and Tone at the Top
- Role of Monthly Financial Reporting

Mr. Schelle spoke about the process, including planning, risk analysis, fieldwork and testing, and reporting and filing.

Mr. Schelle discussed the implementation of new standards, which include:

- GASB 84, Fiduciary Activities
- GASB 90, Accounting and Financial Reporting for Majority Equity Interests
- GASB 93, Replacement of Interbank Offered Rates
- IG 2019-1, IG Update 2019
- IG 2019-2, Fiduciary Activities

Mr. Schelle discussed the federal funding, which includes the CARES, CRRSAA, and ARP funding. He stated that they would make sure the funds are properly recognized as well as compliance testing to make sure the funds are appropriately distributed.

Mr. Schelle spoke about the new approach to analytics, which will include looking into NTD and traditional risk areas, including cash, capital, assets, debt, pension, revenue, etc.

Ms. Rushing spoke about the timeline for this year's audit. The changes included the dates of fieldwork and year-end fieldwork.

Mr. Schelle spoke about emerging issues which include the following:

- Implementation on the horizon
- GASB 87, Leases
- GASB 89, Accounting for Interest Cost Incurred Before the End of a Construction Period
- GASB 91, Conduit Debt Obligations
- GASB 96, Subscription-Based Information Technology Arrangements
- GASB 97, Certain Component Unit Criteria
- Ongoing COVID-19 Related Issues

Mr. Schelle asked if anyone had any questions or concerns. There were none.

### **FY22 Internal Audit Plan [Presentation attached]**

Assistant General Manager, Emil Tzanov, discussed the FY22 Annual Internal Audit Plan.

#### Annual Audit Plan Development and Purpose

Mr. Tzanov stated that the FY22 audit plan was developed to guide Internal Audit's ("IA") activities regarding testing internal controls, safeguarding of assets, and process, cost and revenue improvements. The purpose of this plan is to:

- Communicate the priorities and general approach of IA's activities and reporting
- Ensure that critical risks and controls related to the achievement of MARTA's organizational objectives are reviewed
- Provide a record of the internal audit plan

Mr. Tzanov explained that the plan is not intended to be a comprehensive, detailed audit work program. Specific audit work programs will be developed for each audit project.

The Internal Audit Plan is not static or unchangeable. Changes in risk profile, organizational conditions, or special requests may require updates to the plan. Any significant changes to the plan will be communicated to the Audit Committee and the CEO. The plan was developed based on evaluating strategic, operational, financial, and compliance risks and a fraud risk assessment.

Mr. Tzanov went on to discuss the rapid audit planning process.

There are 6 Information technology audits planned, 12 operational audits, 4 advisory projects, ongoing projects, and as needed fraud investigations.

The Information Technology audit plan will include audits for Cybersecurity Insurance, Oracle Security, Password Management, Enterprise Pen-test Remediation follow-up, Train Controls Systems Pen-test Remediation follow-up, and 3<sup>rd</sup> party risk.

The Operational audit plan will include audits for Covid 19 grants/funding requirements, Non-Revenue vehicle use, Inventory Management, Contingency Review and reporting revised alertness assurance policy compliance, Atlanta streetcar audit, Bus Maintenance, Leadership Succession planning, Records management and technology, Capital Projects soft cost, New Rail Car Procurement - MARTA Project Management, and Police Property & Evidence.

Board Member Pond asked about cybersecurity regarding the train control system. Mr. Tzanov stated, there has been some work done regarding cybersecurity and the train control system and the team will provide updates as they receive them.

**Internal Audit Briefing [Presentation attached]**

Assistant General Manager, Emil Tzanov, discussed the audit activities from the period of 02/01/2021 – 03/31/2021.

Four audits have been completed in the current period.

Mr. Middlebrooks spoke about the Cubic Automated Fare Collection System audit. There was a total of 6 findings with an overall audit rating of “Needs Attention.” The significant issue that was identified dealt with insufficient monitoring of the automated fare collection (AFC) system. The corrective action plans have been implemented.

Currently, there are 19 in progress issues being monitored. Mr. Tzanov stated that he would provide updates at the next audit committee meeting.

The contract audit group issued 9 complete audits with 13 in progress.

There were 5 calls received for the Fraud, Waste & Abuse hotline from February 1, 2021 to March 31, 2021:

- 1 call requested a callback but never answered the phone.
- 1 call was forwarded to customer service for resolution.
- 3 calls related to the same topic were closed due to insufficient information/details.

Chair Scott asked for a definition of physical security. Mr. Tzanov stated that it is related to gates and other entry points, badge readers, etc.

Board Member Frierson asked about the fare collection boxes and whether it also involved buses as well as train stations. Mr. Tzanov stated that it does include buses as well as train stations.

**Adjournment**

The Audit Committee meeting adjourned at 11:50 a.m.

Respectfully submitted,



Jaquata Jordan  
Department Administrator, Audit

YouTube Link: <https://youtu.be/hCtTn1823p0>



Smart decisions. Lasting value™

# Audit Planning Meeting

Metropolitan Atlanta Rapid Transit Authority

May 20, 2021



# Agenda

1

Introductions

2

Audit Deliverables

3

Remote Delivery and  
Collaboration

4

Audit Approach

5

Timeline

6

Emerging Issues



# Introductions – Engagement Team

## Crowe Team

- Brad Schelle – Partner
- Katherine Rushing – Manager
- Stacy Curnow – Senior Staff
- Anquasha Russell – Senior Staff

## Subcontractors (Benford Brown & Banks, Finley, White)

- Tim Watson
- Ericka Sellars-Crook
- TBD Staff – Banks, Finley, White

# Introductions - Crowe

## Transportation Clients

### Alaska

- Department of Transportation

### Arkansas

- Arkansas State Highway Commission

### California

- Alameda - Contra Costa Transit District
- California High Speed Rail Authority
- Caltrans
- Foothill Transit
- Los Angeles County Metropolitan Trans Auth.
- Metropolitan Transportation Commission
- North County Transit District
- Orange County Transportation Authority
- Sacramento Regional Transit District
- Sacramento Transportation Authority
- San Bernardino County Transportation Authority
- San Diego Association of Governments (SANDAG)
- Transportation Corridor Agencies
- Los Angeles-San-Diego-San Luis Obispo RCA

### Colorado

- GO-PASS Mobility LLC (Tolling)
- Northwest Parkway LLC (Tolling)

### Florida

- Broward County Transit Division
- Hillsborough Transit Authority
- Lakeland Area Mass Transit District
- Miami Dade County Transit
- Tampa Hillsborough Expressway

### Georgia

- Metropolitan Atlanta Rapid Transit Auth (MARTA)
- State Road and Tollway Authority

### Illinois

- Chicago Metra
- Chicago PACE
- Chicago RTA
- Chicago Transit Authority
- IL DOT
- Illinois State Tollway Authority

### Indiana

- Indiana Finance Authority/Toll Road
- Indianapolis Public Transportation
- Northern Indiana Commuter Transit – South Shore Rail

### Kentucky

- LexTran Public Transportation
- TARC – Louisville Public Transit
- Kentucky Public Transportation Infrastructure Authority/Toll Bridge

### Missouri

- Bi-State Development Agency – St. Louis Metro Bus and Rail

### Nevada

- Regional Transportation Commission of Southern Nevada
- Regional Transportation Commission of Washoe County

### New York

- Metropolitan Transportation Authority

### North Carolina

- Research Triangle Regional Public Transportation

### Ohio

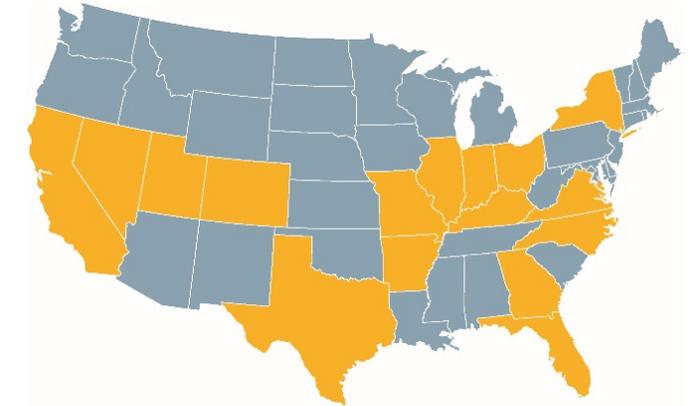
- Cleveland Regional Transit District

### Texas

- Central Texas Turnpike System
- Dallas Area Rapid Transit
- Fort Worth Transportation Authority
- North Texas Tollway Authority
- State of Texas DOT
- Texas Mobility Fund
- Via Metropolitan Transit (San Antonio)

### Utah

- Utah Transit Authority



### Virginia

- Hampton Roads Transit

### Washington D.C.

- Federal Highway Administration
- Washington Metropolitan Area Transportation Authority - DC Bus and Rail

**\$3 billion**  
DOT federal expenditures



# Audit Deliverables

- Independent Auditor's Report
- Management Letter (Communication of internal control deficiencies under SAS 115)
- SAS 114 Letter (Required communications with Those Charged With Governance)
  
- Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards
- Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance
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# Remote Delivery and Collaboration

## Steps to enable easy collaboration.

1.

### Get the right technology.

Let's work together to decide what technology is needed to keep delivering seamlessly.



2.

### Agree on best practices.

Let's determine the best practices for delivering your project remotely.



3.

### Get to work.

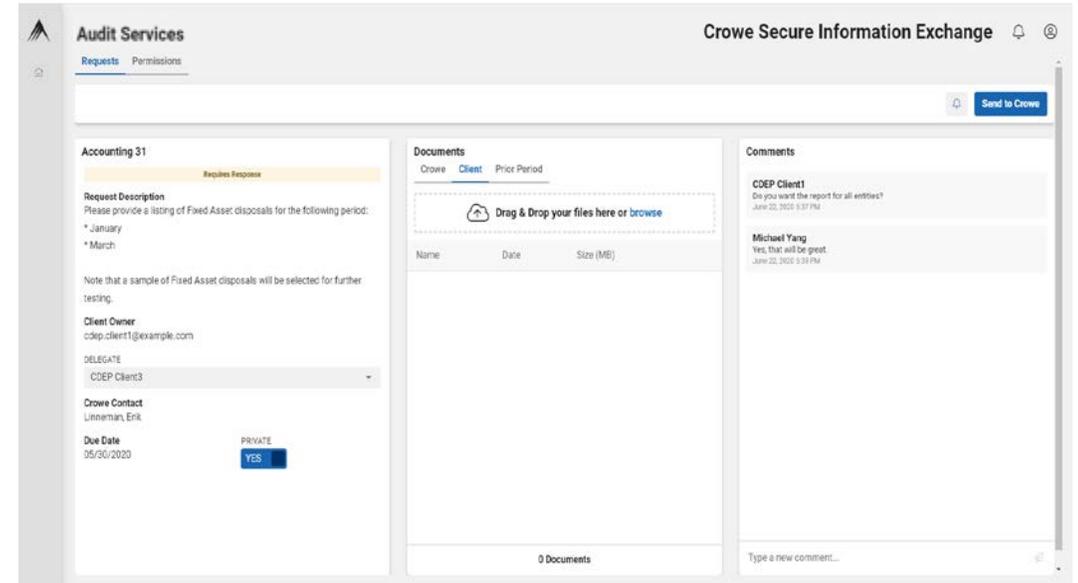
Start putting the tools and best practices in place.



# Remote Delivery and Collaboration

Crowe Secure Information Exchange (“Exchange”) is a secure, web-based interface that facilitates timely communication and effective project management. This proprietary tool is designed to help manage the many requests for information necessary to conduct an audit more efficiently. Including:

- Employment of multi-factor authentication (MFA). This standard has evolved as one of the most effective controls in the industry to protect against cyber threats
- Produces an effective workflow and exchange of information
- Streamlines the data and document collection process
- Reports status updates through dashboards with easy-to-use navigation
- Centralizes communication and information sharing
- Documents and tracks requests and historical records



## Secure

- Includes Multi-Factor Authentication (MFA)
- Provides strong identity and access management



## Intuitive

- Simple interface with clear visibility to document requests
- Set-up and manage notifications



## Flexible

- Flexible and scalable
- Simple feature layout allows users to do their jobs

# Audit Approach

## Audit Methodology and Approach

- MARTA Reporting Entity
- Purpose of Financial Statement and Compliance Audit
- Audit Committee Role– Quality, Internal controls, Compliance
- Concepts of Audit Risk and Materiality
- Role of Internal Controls and Tone at the Top
- Role of Monthly Financial Reporting



# Audit Approach



- Implementation of New Standards
  - GASB 84, Fiduciary Activities
  - GASB 90, Accounting and Financial Reporting for Majority Equity Interests
  - GASB 93 - Replacement of Interbank Offered Rates
  - IG 2019-1, IG Update 2019
  - IG 2019-2, Fiduciary Activities
- CARES, CRRSAA, ARP funding
- Internal Controls – Remote Work Environment
- New Approach to Analytics
- Traditional Risk Areas (cash, capital assets, debt, pension, revenue, etc.)

# Timeline

Date	Event
April 26	Interim fieldwork to begin
August 23	Year-end and Single Audit fieldwork to begin
September 13	Final trial balance provided to Crowe
September 24	Year-end and Single Audit fieldwork substantially complete
October 15	MARTA to provide FS draft
October 20	Crowe to provide initial FS comments
October 22	Crowe to receive NTD report
October 26	Crowe to provide final FS review comments
October 29	Deliver final reports (FS and NTD)
End of November*	MARTA Audit Committee meeting
December 10	MARTA to provide draft Comprehensive Annual Financial Report
December 15	Crowe to provide Comprehensive Annual Financial Report comments

# Emerging Issues

- Implementation on the horizon
  - GASB 87, Leases
  - GASB 89, Accounting for Interest Cost Incurred Before the End of a Construction Period
  - GASB 91, Conduit Debt Obligations
  - GASB 96, Subscription-Based Information Technology Arrangements
  - GASB 97, Certain Component Unit Criteria
- Ongoing COVID-19 Related Issues





# Thank You

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# FY22 Internal Audit Plan

*Emil Tzanov, CIA, CFA*  
*May 20, 2021*



# Annual Audit Plan Development

The FY22 audit plan was developed to guide Internal Audit's ("IA") activities regarding testing internal controls, safeguarding of assets, and process, cost and revenue improvements. The purpose of this plan is to:

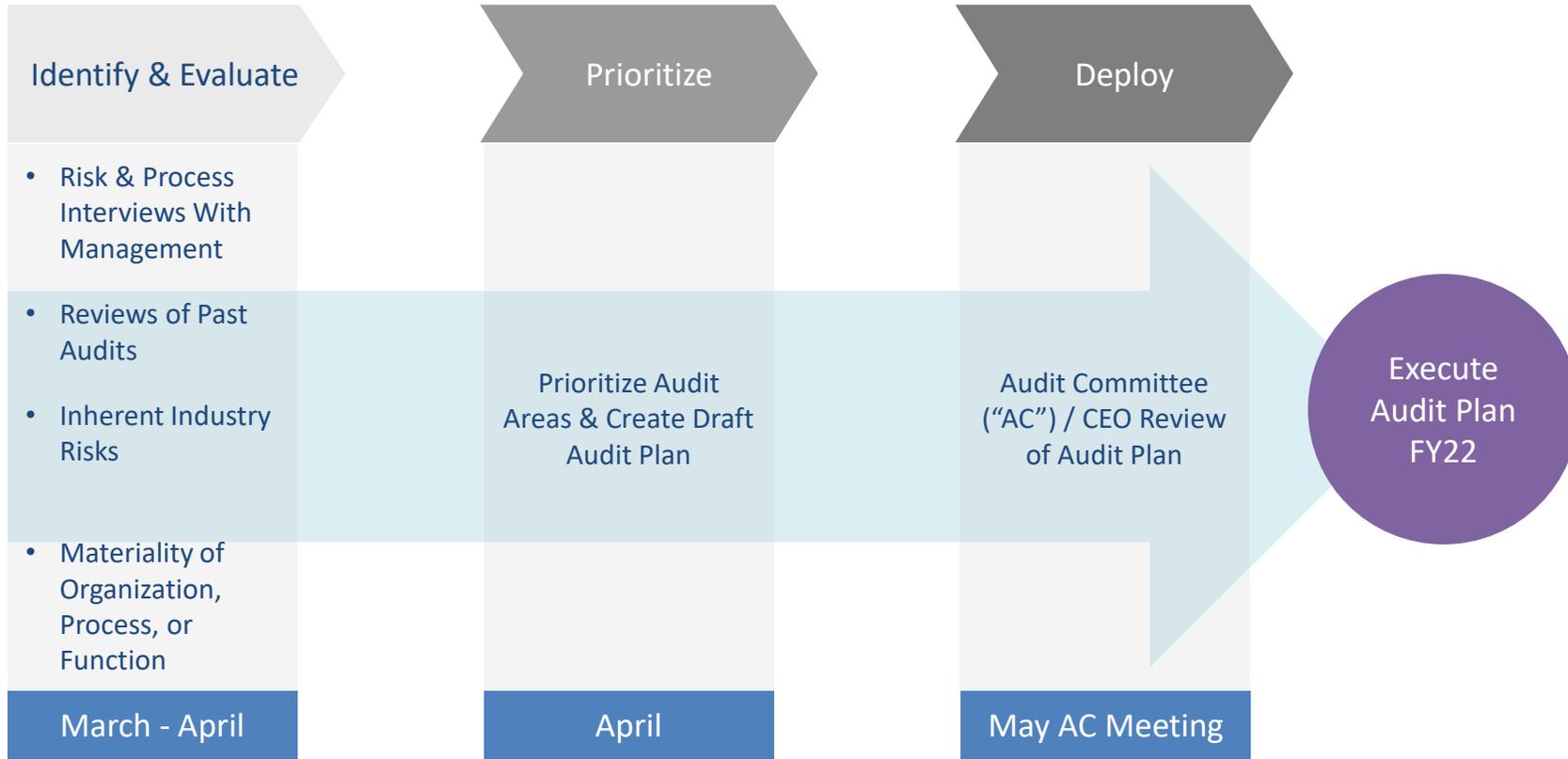
- Communicate the priorities and general approach of IA's activities and reporting
- Ensure that key risks and controls related to the achievement of MARTA's organizational objectives are reviewed
- Provide a record of the internal audit plan

This plan is not intended to be a comprehensive, detailed audit work program. Specific audit work programs will be developed for each audit project.

The Internal Audit plan is not static or unchangeable. Changes in risk profile, organizational conditions, or special requests may require updates to the plan. Any significant changes to the plan will be communicated to the Audit Committee and the CEO.

The plan was developed based on evaluation of strategic, operational, financial, and compliance risks, as well as a fraud risk assessment.

# Rapid Audit Planning Process



## Proposed FY22 Internal Audit Projects Summary

AUDIT AREA	Number of Audits
Information Technology	6
Operational	12
Advisory Projects	4
Contracts	Ongoing pipeline
Fraud Investigations	As needed

## Information Technology Audit Plan \*

Audit Name	Description	MARTA Priority
<b>Cybersecurity Insurance</b>	Assess compliance with insurance requirements	Demonstrate Fiscal Responsibility
<b>Oracle Security</b>	Evaluate application security and access	Demonstrate Fiscal Responsibility
<b>Password management</b>	Assess password policies and controls	Demonstrate Fiscal Responsibility
<b>Enterprise Pen-Test Remediation Follow-up</b>	Review remediation of pen-test deficiencies	Demonstrate Fiscal Responsibility
<b>Train Controls System Pen-Test Remediation Follow-up</b>	Review remediation of pen-test deficiencies	Provide Excellence in Customer Service
<b>3<sup>rd</sup> Party Risk</b>	Evaluate controls related to 3 <sup>rd</sup> party IT risk	Strengthen the MARTA Brand

*\* The audits above are not listed in chronological order*

## Operational Audit Plan \*

Audit Name	Description	MARTA Priority
<b>COVID 19 Grants / Funding Requirements</b>	Review compliance with COVID-19 funding requirements	Demonstrate Fiscal Responsibility
<b>Non-Revenue Vehicle Use</b>	Assess controls related to the use of non-revenue vehicles	Demonstrate Fiscal Responsibility
<b>Inventory Management</b>	Evaluate inventory management controls	Demonstrate Fiscal Responsibility
<b>Contingency Review and Reporting</b>	Review contingency and special contracts reporting process	Demonstrate Fiscal Responsibility
<b>Revised Alertness Assurance Policy Compliance</b>	Assess policy design and level of compliance	Provide Excellence in Customer Service
<b>Atlanta Streetcar Audit</b>	Review of operational controls	Provide Excellence in Customer Service

*\* The audits above are not listed in chronological order*

## Operational Audit Plan (cont.)

Audit Name	Description	MARTA Priority
<b>Bus Maintenance</b>	Review of critical Bus Maintenance processes	Provide Excellence in Customer Service
<b>Leadership Succession Planning</b>	Assess leadership succession process	Provide Excellence in Customer Service
<b>Records Management &amp; Technology</b>	Evaluate Records Management Process & Technology (Emvision 360)	Provide Excellence in Customer Service
<b>Capital Projects Soft Cost</b>	Assess soft cost component of capital projects	Deliver the capital program with speed & efficiency
<b>New Rail Car Procurement – MARTA Project Management</b>	Review MARTA project management process & controls	Deliver the capital program with speed & efficiency
<b>Police Property &amp; Evidence</b>	Evaluate the controls over high-risk property & evidence items	Strengthen the MARTA Brand





# Internal Audit Activity Briefing

(02/01/2021 – 03/31/2021)

## *Internal Audit Department (current period)*

Audit Title	Audit Report Issue Date	Audit Engagement Rating	Audit Project Status	Significant Findings				Moderate Findings					
				Total	Closed	In Process	Past Due	Total	Closed	In Process	Past Due		
Replacement of Light Rail Car Air Filters	03/29/21	Advisory	<b>Completed</b>										
Replacement of Bus Cabin Filters	03/29/21	Advisory	<b>Completed</b>										
Replacement of Rail Car Air Filters	03/30/21	Advisory	<b>Completed</b>										
Needlepoint Filtration System Installation Audit	03/30/21	Advisory	<b>Completed</b>										

# Operational Audit Group *(current period continued)*

Audit Title	Audit Report Issue Date	Audit Engagement Rating	Audit Project Status	Significant Findings				Moderate Findings			
				Total	Closed	In Process	Past Due	Total	Closed	In Process	Past Due
Cubic-Automated Fare Collection System *	04/01/2021	Needs Attention	<b>Completed</b>	1	-	1	-	5	-	5	-
- Insufficient Monitoring of the Automated Fare Collection (AFC) System (6/30/2021)											
SOC1 Audit **	Q4	tbd	<b>Report Writing</b>	-	-	-	-	-	-	-	-
Property and Evidence Audit	Q4	tbd	<b>Report Writing</b>	-	-	-	-	-	-	-	-
Covid-19 Expenditure Audit	Q4	tbd	<b>Report Writing</b>	-	-	-	-	-	-	-	-

\* *Integrated audit with the IT Audit Branch*

\*\* "SOC" - System and Organization Controls Report

# Operational Audit Group – Prior Audits with Open Findings

Audit Title	Audit Report Issue Date	Audit Engagement Rating	Audit Project Status	Significant Findings				Moderate Findings			
				Total	Closed	In Process	Past Due	Total	Closed	In Process	Past Due
Vertical Transportation Contract Management  - <i>Failure to perform periodic testing of elevators &amp; escalators. (05/01/2021)</i> - <i>Untimely preventative maintenance of elevators &amp; escalators. (05/01/2021)</i> - <i>Failure to clean elevator &amp; escalator units. (05/01/2021)</i> - <i>Inadequate manpower as required by contract. (05/01/2021)</i>	06/30/20	High Risk	Completed	4	-	4	-	2	-	2	-
Physical Security of Bus & Rail Facilities  - MARTA Bus & Rail facilities lack documented security procedures. (05/30/21) - Physical Security at MARTA facilities needs improvement. (05/30/21)	3/31/20	High Risk		5	3	2	-	-	-	-	-

# Operational Audit Group – Prior Audits with Open Findings *(cont.)*

Audit Title	Audit Report Issue Date	Audit Engagement Rating	Audit Project Status	Significant Findings				Moderate Findings			
				Total	Closed	In Process	Past Due	Total	Closed	In Process	Past Due
Drug and Alcohol Policy Enforcement <i>- Enhance Zone Bus Supervisor coverage on bus routes which do not enter a station with an assigned bus supervisor (05/01/2021)</i>	4/5/19	Needs Attention	Completed	1	-	1	-	3	3	-	-
Direct Pay Process <i>- Enhance and automate the External Training Request Form through Oracle. (7/1/19)</i>	10/31/18	High Risk	Completed	3	1	1	1	-	-	-	-
Capital Improvement Program – Follow-Up <i>- Expected implementation date 6/30/2021</i>	01/15/2021	Low	Completed	28	18	10					
<b>Total Significant &amp; Moderate Findings:</b>				<b>42</b>	<b>22</b>	<b>19</b>	<b>1</b>	<b>10</b>	<b>3</b>	<b>7</b>	<b>-</b>

# Information Technology Audit Group (current period)

Audit Title	Audit Report Issue Date	Audit Engagement Rating	Audit Project Status	Significant Findings				Moderate Findings			
				Total	Closed	In Process	Past Due	Total	Closed	In Process	Past Due
Cubic-Automated Fare Collection System *	04/01/21	Needs Attention	Completed	1	-	1	-	5	-	5	-
- Insufficient Monitoring of the Automated Fare Collection (AFC) System (6/30/2021)											
Software Patch Management	Q4	TBD	Fieldwork	-	-	-	-	-	-	-	-
CCTV Storage Capacity – Advisory	Q4	TBD	Fieldwork	-	-	-	-	-	-	-	-

\* Integrated audit with the Operational Audit Branch

# IT Audit Group – Prior Audits with Open Findings

Audit Title	Audit Report Issue Date	Audit Engagement Rating	Audit Project Status	Significant Findings				Moderate Findings			
				Total	Closed	In Process	Past Due	Total	Closed	In Process	Past Due
AVIS Controller Software	08/07/20	High Risk	Completed	4	3	0	1	-	-	-	-
<ul style="list-style-type: none"> <li>- The project was lacking appropriate personnel in key roles, which diminished the effectiveness of oversight (10/31/20)</li> </ul>											
TCS & SCADA – Cybersecurity	3/09/20	High Risk	Completed	6	2	4	-	1	-	1	-
<ul style="list-style-type: none"> <li>- Proactive detection of technical vulnerabilities was not adequately managed. (09/01/21)</li> <li>- User access management controls were not designed or implemented effectively. (05/31/21)</li> <li>- Cybersecurity monitoring controls were not implemented. (09/01/21)</li> <li>- Training per the contract was not developed or delivered, impairing MARTA personnel’s ability to administer the system. (06/30/21)</li> </ul>											
Cybersecurity – PCs, Email and Internet	6/24/19	High Risk	Completed	5	3	-	2	3	1	-	2
<ul style="list-style-type: none"> <li>- Not all end user devices on the MARTA network were centrally managed. (1/31/20)</li> <li>- Devices were running unsupported legacy software, which increases the risk of vulnerabilities being exploited. (5/31/20)</li> </ul>											
<b>Total Significant &amp; Moderate Findings:</b>				<b>16</b>	<b>8</b>	<b>5</b>	<b>3</b>	<b>9</b>	<b>1</b>	<b>6</b>	<b>2</b>

# Contracts Audit Group

## Audits Completed This Period (02/1/2021 – 3/31/2021)

<u>Audit Opinions</u>	<u>Audits Issued</u>
Low Risk	7
Needs Attention	2
Total Audits Issued	<u>9</u>
Identified Unallowable Cost in Overhead Rate Reviews per Federal Acquisition Regulation (“FAR”)	-
Identified Potential Cost Savings in Cost/Price and Change Order Reviews	\$1,705,112

## Audits In Progress

<u>Audit Types</u>	
Interim/Close Out	-
Rate Reviews	7
Cost/Price Analysis	3
Change Orders Special Audit (Incurred Cost, Special Request, Buy America & Claims)	3
Total Contract Audits in Progress	<u>13</u>

# Fraud, Waste & Abuse (“FWA”) Summary

Five calls received on the FWA hotline from February 1, 2021 to March 31, 2021

- 1 call requested a callback but never answered the phone.
- 1 call were forwarded to customer service for resolution.
- 3 calls related to the same topic were closed due to insufficient information / details.



