



BOARD OF DIRECTORS

METROPOLITAN ATLANTA RAPID TRANSIT AUTHORITY

AUDIT COMMITTEE

THURSDAY, MAY 21, 2026

ATLANTA, GEORGIA

MEETING SUMMARY

1. CALL TO ORDER AND ROLL CALL

Chair Kathryn Powers called the meeting to order at 10:03 A.M.

Board Members

Present:

Roderick Frierson
Freda Hardage
Al Pond
Kathryn Powers
Elizabeth Bolton-Harris
DeVon Hudson

Board Members

Absent:

Russell McMurry
Rod Mullice
Valencia Williamson
Jennifer Ide
Jacob Tzegaegbe
Jannine Miller
Sagirah Jones
Ryan Loke
Sarah Galica
Shayna Pollock

Staff Members Present:

Jonathan Hunt
Rhonda Allen
LaShanda Dawkins
Kevin Hurley
Paul Lopes
Ralph McKinney
Steven Parker

Larry Prescott
Duane Pritchett
Michael Kreher

Also in Attendance:

Jacqueline Holland, Paula Nash, Stephany Fisher, Phyllis Bryant, Kenya Hammond, Tyrene Huff, Lawrence Williams, Brad Schelle of Crowe LLP and Emil Tzanov

2. APPROVAL OF THE MINUTES

Minutes from November 21, 2025

Approval of the minutes of November 21, 2025 Audit Committee Meeting. On a motion by Board Member Pond, seconded by Board Member Powers, the motion passed by a vote of 6 to 0 with 6 members present.

3. BRIEFINGS

- MARTA FY26 External Audit Engagement presented to the Committee by Brad Schelle, Crowe LLP
- Cybersecurity Readiness for World Cup 2026 presented to the Committee by Lawrence Williams, AGM, Information Security.
- Internal Audit Activity presented to the Committee by Emil Tzanov, AGM Internal Audit.

4. OTHER MATTERS

FY26 2nd Quarter Internal Audit Activity Briefing (Informational Only)

5. ADJOURNMENT

The Committee meeting adjourned at 10:42 a.m.

YouTube link: https://youtube.com/live/dDcu-EP_8rM?feature=share



FY26 Financial Audit Planning Meeting

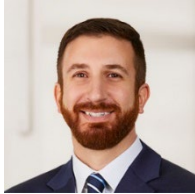
Metropolitan Atlanta Rapid Transit Authority

May 21, 2026



KEY ENGAGEMENT TEAM MEMBERS

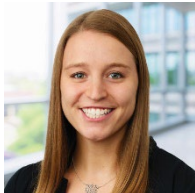
Crowe LLP



Brad Schelle – Partner



Katherine Brothers – Senior
Manager



Stacy Curnow – Manager

Benford Brown & Associates



Tim Watson - Partner



AUDIT DELIVERABLES

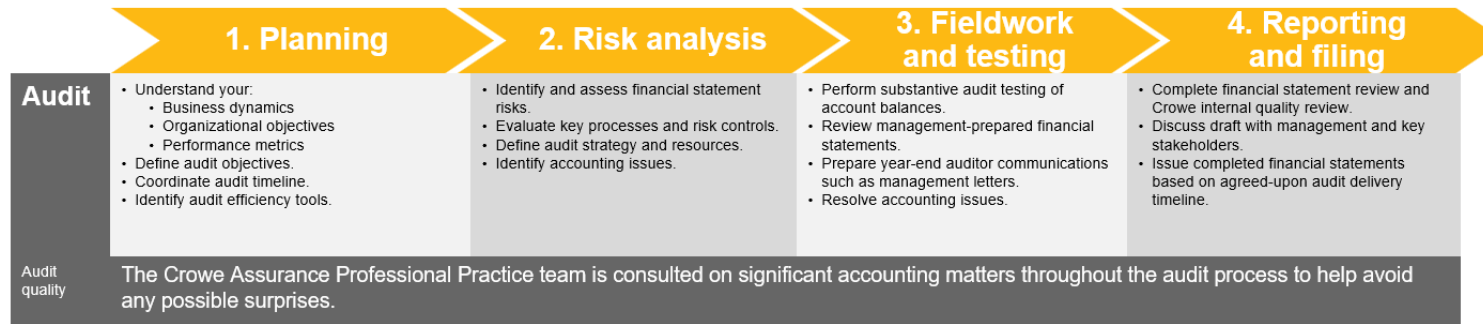
Financial Statement Audits

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

Federal Compliance Audit

- 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
- Electronic certification of the Data Collection Form through Federal Clearinghouse
- Agreed Upon Procedures report on National Transit Database Federal Funding Allocation Statistics Form

AUDIT APPROACH



- Implementation of New Standards
 - GASB 103, *Financial Reporting Model Improvements*
 - GASB 104, *Disclosure of Certain Capital Assets*
- Internal Controls
- Federal grant funding
- Impact of Oracle Cloud conversion and AFC 2.0 deployment
- 10-year NTD required reporting
- Traditional Risk Areas (cash, capital assets, debt, pension, revenue, etc.)

TIMELINE

Date	Event
April 20	Interim fieldwork to begin
August 17	Year-end fieldwork to begin
October 12	Crowe to receive NTD report and supporting documents
October 15	MARTA to provide FS draft
October 17	Crowe to provide initial FS comments
October 22	Crowe to provide final FS review comments
October 30	Deliver final NTD reports (annual and 10-year)
October 30	Deliver final draft FS reports (to be finalized after the Audit Committee meeting)
November 20	MARTA Audit Committee meeting
December 4	MARTA to provide draft Annual Comprehensive Financial Report
December 9	Crowe to provide Annual Comprehensive Financial Report comments



AUDIT COMMITTEE PLANNING INQUIRIES

In an effort to assist the Audit Committee in its oversight role, the following general fraud risks have been identified for discussion:

1. Misappropriation of assets
 2. Undisclosed related party relationships
 3. Unauthorized or improperly applied employee compensation and benefits
 4. Loss of funds due to improper/unauthorized access to financial assets (i.e. hacking or phishing)
 5. Loss of personal or sensitive information due to data breach
 6. Misapplication or misuse of restricted funds
- Allegation provided via the whistleblower program
 - Committee feedback and planning input
 - Communication and status updates

AUDIT COMMITTEE PLANNING INQUIRIES

- Fraud inquiries required by SAS 99
 - Management understands that it is their responsibility to prevent and detect fraud.
 - Management's views on the risks of material misstatement due to fraud, including the following:
 - Does management have knowledge of any fraud or suspected fraud affecting the entity?
 - Is management aware of any allegations of fraud or suspected fraud affecting the entity?
 - What is management's understanding about the risk of fraud in the entity, including any specific fraud risks the entity has identified or account balances or classes of transactions for which a risk of fraud may be likely to exist?
 - What programs or controls are established to reduce specific fraud risks that have been identified and how are these monitored?
 - How does management communicate to employees its view on business practices and ethical behavior?
 - Has management reported to the Committee (or others with the equivalent authority and responsibility) how the entity's internal control serve to prevent, deter, or detect material misstatement due to fraud?

EMERGING ISSUES

- Implementation 6/30/2027
 - GASB 105, *Subsequent Events*
- Infrastructure Projects
 - Rapid A-Line
- Inflation Reduction Act Tax Credit
 - Project underway





THANK YOU

Brad Schelle, CPA
Audit Partner

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Stacy Curnow, CPA
Audit Manager

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Cybersecurity Readiness for World Cup 2026

May 21, 2026



Department of Information Security

Readiness Summary



SOC operational with enhanced detection and response capability

Strong internal and external partnerships established

Vulnerability exposure reduced through targeted Threat Hunting and remediation

Workforce trained and exercised

Organization prepared to support secure World Cup operations

Establishment of 24/7 Cybersecurity Visibility

- Fully structured SOC capability implemented
- Integrated monitoring across enterprise and OT environments
- Centralized incident detection, triage, and response
- Real-time situational awareness across critical systems



Security Enhancements

Operational Technology (OT)

- Monitoring deployed within SCADA and train control environments
- Alignment with National Institute of Standards and Technology frameworks
- Increased asset visibility and network segmentation
- Detection-focused controls that preserve operational stability

Information Technology (IT)

- Deployment of CrowdStrike for endpoint detection and response
- Strengthened email security through Proofpoint
- Expanded identity monitoring and anomaly detection
- Broader coverage across enterprise and operational systems

Enhanced Detection Across All Attack Vectors

- Increased telemetry ingestion across endpoint, identity, network, and OT systems
- Behavioral analytics and anomaly detection implemented
- Integration of threat intelligence for real-time enrichment
- Proactive threat hunting aligned to adversary tactics



Workforce and Operational Preparedness

- Extensive training with internal teams and external partners
- Three tabletop exercises conducted (1 OT, 2 enterprise)
- Scenario-based validation of response and decision-making
- Strengthened cross-functional coordination





Thank You

MARTA Department of Information Security



Internal Audit Activity Briefing

Q3 / FY26 ~ January 1 – March 31, 2026

Operational Group Audits

Q3 / FY26 **A**

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
Capital Program – OLIS Audit	TBD	TBD	Fieldwork	-	-	-	-	-	-	-	-
On-time Service Delivery Performance	TBD	TBD	Fieldwork	-	-	-	-	-	-	-	-
Worker’s Comp and Casualty Losses Audit	TBD	TBD	Planning	-	-	-	-	-	-	-	-
Police Property & Evidence Audit	TBD	Advisory	Reporting	-	-	-	-	-	-	-	-

Operational Group Audits

Q3 / FY26 **B**

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
2026 FIFA World Cup Preparedness	4/14/2026	Advisory	Completed	-	-	-	-	-	-	-	-
Alertness Assurance Policy Compliance	2/04/2026	High Risk	Completed	4	-	4	-	-	-	-	-
				<ul style="list-style-type: none"> - Policy Governance is Fragmented and Lacks SMS Integration (06/30/2026) - Alertness Assurance Policy Lacks SMS-Based Compliance Monitoring (06/30/2026) - Scheduling Systems Lacks Preventive Controls (06/30/2026) - Data Systems do Not Support Systematic Monitoring of Fatigue Risk Compliance(06/30/2026) 							
Total Significant & Moderate Findings:				4	-	4	-	-	-	-	-

Prior Operational Audits with Open Findings

A

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
Oracle Primavera P6 and Unifier	10/29/2025	Needs Attention	Completed	1	-	1	-	1	-	1	-
				- Gaps in Oracle Primavera Unifier use and business processes (9/30/2026)							
Capital Program Follow up	10/27/25	High Risk	Completed	2	1	1	-	4	1	3	-
				- Time-consuming Fiscal Year Budget Allocations Change Processes (06/30/2026) - Project Expenditures and Encumbrances Integration. (CAP* closed)							
Rail Stations Management	6/30/25	High Risk	Completed	2	-	-	2	2	-	-	2
				-Station-Specific Emergency Procedures should be enhanced and tested (11/30/2025) -Station Monitoring, Reporting, and Communication are manual and fragmented. (12/31/2025)							
Summerhill BRT	6/25/25	High Risk	Completed	3	2	1	-	1	-	1	-
				-Ineffective mitigation actions. (11/30/2026)							

* CAP – Corrective Action Plan

Prior Operational Audits with Open Findings

B

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
Indian Creek Station	2/13/25	High Risk	Completed	3	3	-	-	2	1	-	1
Clayton Co Ops & Maintenance Facility	12/20/24	High Risk	Reporting	4	-	4	-	3	-	3	-
		<ul style="list-style-type: none"> - Project Management Plan and FTA Quarterly Milestone Progress Reporting were not up to date. (08/30/2026) - Lack of Project Management Monitoring and Oversight. (08/30/2026) - Inefficient use of project schedule control tool. (08/30/2026) - Inefficient use of Document and Record project control tools. (08/30/2026) 									
Employee Timekeeping	10/16/24	Needs Attention	Completed	1	-	1	-	1	1	-	-
Review of Transit Oriented Development	5/2/23	Needs Attention	Completed	3	2	1	-	1	1	-	-
Total Significant & Moderate Findings:				19	8	9	2	15	4	8	3

IT Group Audits

Q3 / FY26

Audit Title	Audit Report Date	Issue	Audit Engagement Rating	Audit Project Status	Significant Findings				Moderate Findings			
					Total	Closed	In Process	Past Due	Total	Closed	In Process	Past Due
Oracle Cloud Implementation Security	TBD		TBD	Fieldwork	-	-	-	-	-	-	-	-
Enterprise Data Center	3/26/26		High Risk	Completed	4	-	4	-	1	-	1	-
AFC 2.0 Implementation	1/9/2026 (Interim)		Advisory	Interim Report	7	-	7	-	-	-	-	-
Total Significant & Moderate Findings:					11	-	11	-	1	-	1	-

Prior IT Audits with Open Findings

Audit Title	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
End User Security	12/30/2025	High Risk	Completed	2	-	1	1	3	-	2	1
OT* Access Management	6/30/25	High Risk	Completed	3	2	-	1	2	1	-	1
Software Maintenance	12/18/24	High Risk	Completed	3	2	1	-	-	-	-	-
Elements of IT Operations	04/12/24	High Risk	Completed	5	3	-	2	2	1	-	1
Total Significant & Moderate Findings:				13	7	2	4	7	2	2	3

*OT – Operational Technology -refers to the hardware and software systems that monitor and control physical devices, processes, and events in industrial settings. 7

Contract Group Audits

Q3/ FY26

Contract Audits Completed

Audit Ratings	No. of Audits Issued
Low Risk	12
Needs Attention	1
High Risk	0
Total Audits Issued	13

Contract Audits In Progress

Audit Types	
Interim / Close Out	0
Rate Reviews	27
Forward Pricing	0
Buy America / Special Request	0
Cost / Price Analysis	3
Change Orders	1
Total Contract Audits in Progress	31

- ✓ Identified Unallowable Cost in Overhead Rate Reviews as per Federal Acquisition Regulation (FAR) - \$3,855
- ✓ Identified Unsupported Costs in Cost/Price and Change Order Reviews \$2,872.74

Fraud Investigations Summary



<https://itsmarta.com/helpful-numbers.aspx>

- 26-05-I-5 - Allegation of unfair distribution of overtime – in process
- 26-06-I-5 - Allegation of inaccurate information published in budget materials – in process

FY27 RISK BASED AUDIT PLAN DEVELOPMENT

The FY27 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 strategy and organizational objectives are assessed
- 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.

PROPOSED FY27 INTERNAL AUDIT PROJECTS SUMMARY

AUDIT AREA	Number of Audits
Operational Audit Projects	12
Information Technology Audit Projects	6
Contract Audits	Ongoing pipeline
Fraud Investigations	As needed

OPERATIONS AUDIT PLAN (A)

Audit Name *	Description
Employee Overtime / Extra Time	Review controls related to overtime and extra time planning, recording and approval
Bus Maintenance	Assess Bus Maintenance processes and controls
New Rail Car Contract Buy America (MARTA) Post-Delivery Audit	Required Buy-America Post Delivery Audit
New Rail Car Post-Delivery Operational Review	Review the operation and maintenance of CO400 rail cars
Better Breeze Financial Controls	Assess the Better Breeze financial controls
2024 MARTOC Management Audit – Recommendations Implementation	Current status of the implementation of the 2024 MARTOC Management Audit recommendations

* Audits are not listed in chronological order

OPERATIONS AUDIT PLAN (B)

Audit Name	Description
Contracts & Procurement	Evaluate the efficiency and effectiveness of procurement processes
Capital Program: Consultants Quality Control Records	Assess the existence, availability and completeness of quality control records
Capital Program: CBTC* Project Delivery Status	Assess the current status and risks to the implementation of the project
Capital Program: Project Delivery	Assess the implementation status of a specific MARTA capital project
Police Property & Evidence	Evaluate the controls over high-risk property & evidence items in the MARTA Police evidence storage facility according to CALEA** standards
Prior Audit Findings - Remediation Follow up	Ongoing follow-up and reporting on the status of audit findings

* CBTC – Communications Based Train Control

** CALEA - Commission on Accreditation for Law Enforcement Agencies

INFORMATION TECHNOLOGY AUDIT PLAN*

Audit Name *	Description
CBTC ** Cybersecurity Design	Evaluate how cybersecurity and continuous future security patching is incorporated into the system design and future implementation.
Better Breeze Cybersecurity Controls	Assess the cybersecurity controls of the new fare collection system
Penetration Test Follow-up	Evaluate the follow-up action on the upcoming pen test
API*** Security & Management	Assess the controls related to the use of APIs in MARTA
Information Security Incident Response	Evaluate the effectiveness and controls of the Information Security Incident Response process
Previous / Open Findings Remediation	Follow up on the remediation status of open audit findings

* Audits are not listed in chronological order

** CBTC - Communications Based Train Control

*** API – Application Programming Interface





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Internal Audit Activity Briefing

Q2 / FY26 ~ October 1 – December 31, 2025

Operational Group Audits

Q2 / FY26 **A**

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
Capital Program – OLIS Audit	TBD	TBD	Planning	-	-	-	-	-	-	-	-
On-time Service Delivery Performance	TBD	TBD	Planning	-	-	-	-	-	-	-	-
Worker’s Comp and Casualty Losses Audit	TBD	TBD	Planning	-	-	-	-	-	-	-	-
2026 World Cup Preparedness	TBD	Advisory	Fieldwork	-	-	-	-	-	-	-	-

Operational Group Audits

Q2 / FY26 **B**

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
Alertness Assurance Policy Compliance	2/04/2026	High Risk	Completed	4	-	4	-	-	-	-	-
				<ul style="list-style-type: none"> - Policy Governance is Fragmented and Lacks SMS Integration (06/30/2026) - Alertness Assurance Policy Lacks SMS-Based Compliance Monitoring (06/30/2026) - Scheduling Systems Lacks Preventive Controls (06/30/2026) - Data Systems do Not Support Systematic Monitoring of Fatigue Risk Compliance(06/30/2026) 							
Oracle Primavera P6 and Unifier	10/29/2025	Needs Attention	Completed	1	-	1	-	1	-	1	-
				<ul style="list-style-type: none"> - Gaps in Oracle Primavera Unifier use and business processes (9/30/2026) 							
Capital Program Follow up	10/27/25	High Risk	Completed	2	1	1	-	4	-	3	1
				<ul style="list-style-type: none"> - Time-consuming Fiscal Year Budget Allocations Change Processes (03/30/2026) - Project Expenditures and Encumbrances Integration. (CAP* closed) 							
New Rail Car Delivery Readiness	10/15/25	Advisory	Completed	1	1	-	-	-	-	-	-
Total Significant & Moderate Findings:				8	2	6	-	5	-	4	1

* CAP – Corrective Action Plan

Prior Operational Audits with Open Findings

A

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
Rail Stations Management	6/30/25	High Risk	Completed	2	-	-	2	2	-	-	2
				<ul style="list-style-type: none"> -Station-Specific Emergency Procedures should be enhanced and tested (11/30/2025) -Station Monitoring, Reporting, and Communication are manual and fragmented. (12/31/2025) 							
Summerhill BRT	6/25/25	High Risk	Completed	3	2	1	-	1	-	1	-
				<ul style="list-style-type: none"> -Project Management Plan was not updated. (CAP closed) -Ineffective mitigation actions. (11/30/2026) -Concealed conditions not processed in compliance with Resident Engineer Manual or contract (CAP closed) 							
Indian Creek Station	2/13/25	High Risk	Completed	3	3	-	-	2	1	1	-

Prior Operational Audits with Open Findings

B

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
Clayton Co Ops & Maintenance Facility	12/20/24	High Risk	Reporting	4	-	4	-	3	-	3	-
				<ul style="list-style-type: none"> - Project Management Plan and FTA Quarterly Milestone Progress Reporting were not up to date. (2/27/2026) - Lack of Project Management Monitoring and Oversight. (2/27/2026) - Inefficient use of project schedule control tool. (2/27/2026) - Inefficient use of Document and Record project control tools. (2/27/2026) 							
Employee Timekeeping	10/16/24	Needs Attention	Completed	1	-	1	-	1	1	-	-
				<ul style="list-style-type: none"> - Excessive manual processes / Teledriver replacement (6/29/2026) 							
Total Significant & Moderate Findings:				13	5	6	2	9	2	5	2

IT Group Audits

Q2 / FY26

Audit Title	Audit Report Date	Issue	Audit Engagement Rating	Audit Project Status	Significant Findings				Moderate Findings			
					Total	Closed	In Process	Past Due	Total	Closed	In Process	Past Due
Enterprise Data Center	TBD		TBD	Fieldwork	-	-	-	-	-	-	-	-
AFC 2.0 Implementation	1/9/2026 (Interim)		Advisory	Interim Report	7	-	7	-	-	-	-	-
End User Security	12/30/2025		High Risk	Complete	2	-	2	-	3	-	3	-
Total Significant & Moderate Findings:					9	-	9	-	3	-	3	-

Prior IT Audits with Open Findings

Audit Title	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
OT* Access Management	6/30/25	High Risk	Complete	3	2	1	-	2	1		1
Software Maintenance	12/18/24	High Risk	Completed	3	1	2	-	-	-	-	-
Elements of IT Operations	04/12/24	High Risk	Completed	5	3	2	-	2	1	1	-
Total Significant & Moderate Findings:				11	6	5	-	4	2	1	1

*OT – Operational Technology -refers to the hardware and software systems that monitor and control physical devices, processes, and events in industrial settings.

Contract Group Audits

Q2/ FY26

Contract Audits Completed

Audit Ratings	No. of Audits Issued
Low Risk	26
Needs Attention	2
High Risk	2
Total Audits Issued	30

Contract Audits In Progress

Audit Types	
Interim / Close Out	0
Rate Reviews	5
Forward Pricing	0
Buy America / Special Request	0
Cost / Price Analysis	1
Change Orders	2

- ✓ Identified Unallowable Cost in Overhead Rate Reviews as per Federal Acquisition Regulation (FAR) - \$189,137
- ✓ Identified Unsupported Costs in Cost/Price and Change Order Reviews \$4,430,859

Fraud Investigations Summary



<https://itsmarta.com/helpful-numbers.aspx>

- 26-03-I-3 - Allegation of waste in the disposition of assets – substantiated
- 26-04-I-4 - Allegation of employee time & attendance fraud – substantiated

