GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY

INTERNAL AUDIT QUARTERLY REPORT First Quarter - 2013

May, 2013

GREATER CLEVELAND
REGIONAL TRANSIT AUTHORITY

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INTERNAL AUDIT DEPARTMENT QUARTERLY REPORT
JANUARY 1, 2013 THROUGH MARCH 31, 2013

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GREATER CLEVELAND REGIONAL TRANSIT AUTHORITY
INTERNAL AUDIT DEPARTMENT QUARTERLY REPORT
JANUARY 1, 2013 THROUGH MARCH 31, 2013

INTRODUCTION

Presented herein and in accordance with Board Policy is the report of the Internal Audit Department activities for the First Quarter 2013. The report outlines work performed, recommendations and management's responses, including specific steps for the implementation of all agreed-upon recommendations and other pertinent data.

The Internal Audit Department is an independent appraisal function established within the Authority to examine and evaluate its activities as a service to the Board of Trustees and management. The objective is to assist management in the effective discharge of their responsibilities. To this end, Internal Audit furnishes management with analyses, appraisals, recommendations, counsel and information concerning the activities reviewed. The audit objective includes promoting effective control at reasonable cost.

The Internal Audit Department will respond to the Board of Trustee requests for audit services in a timely manner. Please contact me at (216) 566-5064 to service your requests.

Anthony Garofoli 5/6/13

Anthony A. Garofoli
Executive Director of Internal Audit

2013 INTERNAL AUDIT PLAN

Contract

Airport Tunnel (Construction)
Billboard Advertising
Cedar University Station (Design/Construction)
Fare Collection Systems
Lee-Van Aken Station (Construction)
Operator/Service Quality Uniforms
Mayfield Station (Design/Construction)
Scrap Metal Removal
Marketing/Advertising Consultant
Tower City Maintenance Agreement
Vehicle Advertising
Vehicle Purchases

Internal Audits

Access Control - Facilities
(ADA) Paratransit Certification Program
Configuration Management
Contract Change Orders
Customer Service Center
Employment Practices
GM Incidental Expenses
Parts Inventory
Petty Cash
Preventative Maintenance - Facilities
Preventative Maintenance - Vehicles
Procurement of Goods and Services
Purchasing Card
Travel Expense Reimbursement
Wheelchair Lifts - Preventative Maintenance

Information Technology Audits

Fuel/Fluids Dispensing System Upgrade (Fleetwatch)
Healthcare Claims Expense
IT Asset Inventory
Maintenance/Management System Upgrade (Ultramain)
Non-Operators Time/Attendance System (Kronos)

2013 INTERNAL AUDIT PLAN

Information Technology Audits (Continued)
Operators Time/Attendance System Replacement (Midas/Giro)
Oracle ERP System Upgrade
Oracle User Productivity Kit
Radio/Communication System (TransitMaster)
Transit Police Dispatch and Reporting System

Continuous Auditing **
Absence Control
Accounts Payable
Blanket Purchase Orders
Employee System Access
Fuel Expense
Payroll
Procurement Vendor Database
Revenue Collection
Workers' Compensation Payments

External Audits
Ohio Department of Transportation
Federal Transit Administration
State of Ohio – Office of the Auditor
US Department of Homeland Security

Revenue Audits
Fare Collection System Security
Fare Enforcement/Proof-of-Payment
Farebox Maintenance/Defect Reporting
Special Event Collections
Ticket/Pass - Sales Agent Consignment/Collections
Ticket/Pass Customer Refunds
Ticket/Pass Inventory

Staff Training
Audit Recommendation Follow-up
15% of budgeted hours will be reserved for Special Requests and/or Emerging Issues

**Continuous Auditing is achieved through the use of audit software tools to assure the internal control system is functioning to prevent fraud, errors and waste.

COMPLETED PROJECTS

GCRTA Employee Travel & Expense Account Reimbursements

Purpose:

The Internal Audit Department reviews all employee travel expenses to ensure they are properly approved and are reimbursed in accordance with the Authority's policies and procedures.

Scope:

Internal Audit reviewed all requests for employee travel expense reimbursements for the period January 1, 2013 through March 31, 2013 prior to cash disbursement. The review included tests for allowability, reasonableness and timeliness.

Results:

All requests were reviewed and, if necessary, adjusted to comply with applicable policies and procedures.

Fare Collection System – (ACS Transport Solutions)

(Board Resolution 2007-018)

Purpose:

Management entered into Contract No. 2006-040 with ACS Transport Solutions for the furnishing of ticket vending machines, spare parts and maintenance training as part of the new automated fare collection system. Also known as the "Proof of Payment" (POP) electronic fare collection system, customers purchase fares off-board and show (POP) to Fare Enforcement Officers on-board the vehicles.

GCRTA Project Management utilized several contractors to design the system, install equipment, interface data with a central computer system and train employees.

The contractor upgraded the ticket machine software April 8, 2013. Customers can purchase a one-way ride or an all-day pass with 3 key strokes.

Scope:

IA worked with the Revenue Department to test:

- System Implementation and Acceptance Testing
- Fare Media (Tickets and Pass) Testing
- Cash/Credit/Debit Validation Testing
- Data Processing and Report Management

COMPLETED PROJECTS

Fare Collection System – (ACS Transport Solutions) - continued

- Faregate Testing
- Inter-modal testing (integration with other GCRTA services)

Results:

The system does not have a test environment. The contractor was able to isolate revised software on a control set of machines within the production environment to conduct tests.

The Revenue Department and Internal Audit coordinated test results to develop an issues log. All issues were resolved by the contractor prior to full system rollout.

Customer Refunds

Purpose:

GCRTA Management implemented farebox refund and change procedures. Bus and train fareboxes are programmed to issue a change card for overpayments greater than $5 dollars, up to $20 dollars. Valid change cards can be redeemed at the Customer Service Center.

Internal Audit conducted operational audits to evaluate compliance with procedures.

Scope:

Internal Audit selected random buses and trains with the objective of overpaying fares to obtain refunds.

Results:

29 of 31 Operators tested did not comply with established procedures. Auditors were told to ride free or not permitted to ride the bus without exact change. Results were provided to the respective Transportation Managers. Operators will receive refresher training and appropriate positive/discipline.

Internal Audit will continue to perform unannounced audits.

COMPLETED PROJECTS

Health Care Benefits

Purpose:

GCRTA management offers health care benefits to all eligible employees and their legal dependents. Employees are required to provide a certified birth certificate, marriage license or court order to for each dependent.

The dependent eligibility audit will provide an additional benefit. Internal Audit will perform a healthcare claims audit to evaluate third-party administrator compliance with respective plan designs and contract terms and conditions. Internal Audit must perform a dependent eligibility audit to minimize the risk ineligible dependents receive GCRTA health care benefits.

Scope:

All new employees and re-hires since the last audit period were included in the evaluation (hire period 1/1/2011 through 12/31/2012)

Results:

After review of personnel files, the following statistics summarize the work performed:

- Number of Employee (new hires, re-hires or status change) files tested: **107**
- Number of Dependents tested: **208**
- Number of missing files: **14**
- Number of employees with missing enrollment forms: **7**
- Number of dependents with missing supporting documentation (birth / marriage / child support certificate or other): **19**

Results were communicated to Human Resources. All anomalies were resolved with the exception of the court-ordered healthcare coverage. This item is being reviewed by the Legal Department.

Fare Media Inventory

Purpose:

Fare media (tickets and passes) is stored in secured locations. Inventory and distribution is controlled through a computerized application.

Internal Audit conducts unannounced audits of ticket inventory to validate existence, compliance with internal controls and system inventory records.

COMPLETED PROJECTS

Fare Media Inventory - continued

Scope:

Internal Audit conducted two unannounced audits during the quarter. A random sample of fare media was selected through the use of audit software.

Results:

All fare media was located and agreed to system movement records. Internal controls were in place and working effectively.

Paratransit Vehicle – (Myers Equipment)
(Board Resolution 2013-4)

Purpose:

The Board of Trustees authorized management to enter into Contract No. 2012-091 to purchase (10) light-duty propane paratransit vehicles.

The USDOT - Federal Transit Administration – Regulation - Title 49 of the Code of Federal Regulations, Part 663 requires "Pre-Award and Post-Delivery Audits of Rolling Stock Purchases."

Scope:

For the Buy America certification process, the recipient must:
• Verify that (1) the buses will contain a minimum of 60 percent domestic products, by cost, and (2) final assembly of the buses will take place in the United States or
• Obtain, from the FTA, a copy of the waiver letter exempting the buses from the Buy America requirements.

For the purchaser's requirements certification, the recipient must verify that:
• The manufacturer's bid specifications are in compliance with the recipient's solicitation specifications and;
• The proposed manufacturer is responsible and capable of building the bus to the recipient's solicitation specifications.

For the Federal Motor Vehicle Safety Standard (FMVSS) certification, the recipient must obtain:
• A letter from the bus manufacturer stating the information that will be provided on the FMVSS vehicle sticker or
• A letter from the bus manufacturer stating that the buses are not subject to FMVSS.

COMPLETED PROJECTS

Paratransit Vehicle – (Myers Equipment) - continued

Results:

The analysis resulted in a file containing the necessary certifications of compliance, including the Buy America certification, purchaser's requirements certification, and FMVSS certification.

Special Event Revenue Collections – (2013 St. Patrick's Day)

Purpose:

Management deploys a variety of resources and equipment to collect fares during special events. St. Patrick's Day is deemed a special event due to the extraordinary volume of customers demanding rail services. Special fare media (tickets/passes) are pre-printed and secured.

Scope:

Internal Audit evaluated the chain of custody for cash collections during the St. Patrick's Day special event services. We also evaluate pre-event and post-event internal controls for cash and special fare media (tickets and passes) handling.

Results:

Internal controls were in place and working effectively. Cash was handled properly, deposited and accounted for in the general ledger. No exceptions were noted.

Non-Bargaining Salary Merit Increases

Purpose:

Non-bargaining employees received a merit-based salary increase in March 2013. Internal Audit reviewed the criteria, process and calculations of the merit increases.

Scope:

The scope included all active non-bargaining employee payroll accounts as of March 2013.

COMPLETED PROJECTS

Non-Bargaining Salary Merit Increases - continued

Results:

All merit increases and equity adjustments were calculated and processed in accordance with established criteria.

Continuous Audit Program

Purpose:

Continuous Auditing defines the technologies and processes that allow an on-going review and analysis of business information on a real time basis. Internal Audit will monitor specific information electronically and incorporate the use of intelligent agents, computer modeling and other software tools. Continuous auditing will give end users of information more timely assurance that information is correct and may eventually lead to continuous reporting where business information is updated and published as events occur.

Scope:

Internal Audit Staff developed a "continuous audit" for the following contracts and/or activities:

Diesel Fuel

- Diesel fuel is delivered to several GCRTA facilities on a daily basis
- Rates fluctuate daily in accordance with contract terms and conditions
- Other contract rates apply

Results:

Diesel Fuel - No exceptions were noted during the First Quarter 2013.

(See the "Projects-in-Progress" section for more information)

PROJECTS IN PROGRESS

Fare Collection System – (ACS Transport Solutions)
(Board Resolution 2007-018)

Purpose:

Management entered into Contract No. 2006-040 with ACS Transport Solutions for the furnishing of ticket vending machines, spare parts and maintenance training as part of the new automated fare collection system. Also known as the "Proof of Payment" (POP) electronic fare collection system, customers purchase fares off-board and show (POP) to Fare Enforcement Officers on-board the vehicles.

GCRTA Project Management utilized several contractors to design the system, install equipment, interface data with a central computer system and train employees.

Scope:

Internal Audit tested each machine, the central computer system and management reports to ensure the system works as designed. The scope includes:

- Equipment Inventory
- System Implementation and Acceptance Testing
- Fare Media (Tickets and Pass) Testing
- Alarm Reporting/System Interface
- Cash/Credit/Debit Validation Testing
- Data Processing and Report Management
- Cashbox Access and Security
- Fare Collection System Maintenance
- Faregate Testing
- Inter-modal testing (integration with other GCRTA services)

Update:

The Red Line POP system "Go-Live" date was August 10, 2009. As of this report many outstanding issues remain relative to the aforementioned audit scope and contract. Internal Audit is working closely with GCRTA Project Management to ensure the system meets contract specifications.

The system provider (ACS Transport Solutions) merged with Xerox Corporation in February 2010. Management is working with ACS/Xerox and their bond insurance company to protect GCRTA contract interests and assets.

GCRTA Executive Management continues to work with the contractor to enforce the terms of the contract. Internal Audit Staff will continue to test the system.

PROJECTS IN PROGRESS

Billboard Advertising Revenue – (Clear Channel Outdoor, Inc.)
(Board Resolution 2004-046)

Purpose:

The GCRTA entered into license agreement(s) with the contractor to provide billboard advertising in multiple locations for a period of ten (10) years. The contractor is responsible to maintain the billboards and remit a percentage of revenue sales in accordance with the respective lease agreement.

Scope:

Internal Audit will visit the sites to evaluate maintenance and review the contractor's financial records to ensure compliance with the lease agreements. The scope includes the entire contract period to date.

Operator – Bid/Dispatch/Time & Attendance - System Replacement (Giro, Inc.)
(Board Resolution 2012-015)

Purpose:

Management entered into Contract No. 2011-122 with Giro, Inc. to provide Bid Dispatch system replacement services with options for three one-year maintenance terms following warranty expiration.

Scope:

Internal Audit will evaluate the:

- execution of the Project Management Plan
- data conversion/migration
- acceptance test plan
- user-acceptance testing procedures
- application configuration and security
- application controls and license agreements
- training

PROJECTS IN PROGRESS

Vehicle Advertising Revenue - (CBS Outdoor Advertising Inc.)
(Board Resolution 2006-138)

Purpose:

The GCRTA entered into an agreement with the contractor to provide transit advertising services for a period of three (3) years with two (2) one-year options.

Scope:

Internal Audit will conduct a contract compliance audit. The scope will include the entire contract period.

Fluid Management System – (Fleetwatch) – System Upgrade (S&A Systems)
(Board Resolution 2011-067)

Purpose:

Management entered into Contract No. 2011-091 with S & A Systems for the purchase of Fleetwatch Fluid Management System hardware and software upgrades and licensing fees. The system is designed to manage fluids (fuel, oils, antifreeze and brake fluid). The system also provides mileage data for the Vehicle Maintenance Management System (Ultramain).

Scope:

Internal Audit will evaluate the:

- execution of the Project Management Plan
- data conversion/migration
- acceptance test plan
- user-acceptance testing procedures
- application configuration and security
- application controls and license agreements
- training

PROJECTS IN PROGRESS

Paratransit Certification Process

Purpose:

Eligible riders are certified to schedule and ride Paratransit services. Certified passengers are able to ride regular service free.

Scope:

Internal Audit will evaluate the Paratransit certification process.

Continuous Auditing

Purpose:

Continuous Auditing defines the technologies and processes that allow an on-going review and analysis of business information on a real time basis. Internal Audit will monitor specific information electronically and incorporate the use of intelligent agents, computer modeling and other software tools. Continuous auditing will give end users of information more timely assurance that information is correct and may eventually lead to continuous reporting where business information is updated and published as events occur.

Scope:

The General Manager identified and monitors "Key Performance Indicators." These include Revenue and Absence Control. Internal Audit will assist management to develop continuous "monitoring" queries to provide management "real time" information to meet organizational goals. Internal Audit will develop continuous "auditing" queries to test for compliance and control risk.

University-Cedar Rapid Transit Station Renovation

(Board Resolution - 2007-110 - URS Corporation)
(Board Resolution - 2012-057 - McTech Corporation)

Purpose:

Contracts 2007-047 and 2012-034 were authorized for the planning, design and construction of the University-Cedar Rapid Station.

Scope:

Internal Audit will evaluate contract compliance.

PROJECTS IN PROGRESS

Wheelchair Lift Maintenance and Operations

Purpose:

The GCRTA deploys many different types of wheelchair lifts. These include vehicle and rapid transit station lifts. The lifts require specific maintenance requirements and parts.

Scope:

- Validate the maintenance requirements are included within the maintenance program.
- Evaluate compliance with maintenance requirements.
- Evaluate the readiness and effective use of the lifts in revenue service.

Airport Rapid Station (Tunnel) Rehabilitation and Ventilation Improvements

(Board Resolution – 2009-098 – URS Corporation – Design)
(Board Resolution - 2012-063 – Kokosing Construction Company, Inc.)

Purpose:

The Board of Trustees authorized Contract No. 2012-069 with Kokosing Construction Company, Inc. under Projects 13.87 & 27U for Airport Tunnel Rehabilitation and Tunnel Ventilation Improvements.

Scope:

Internal Audit will evaluate contract compliance.

Fare Media Ticket Inventory

Purpose:

The Revenue Department maintains and manages an inventory of fare media (tickets) for distribution to sales agent outlets.

Scope:

Internal Audit staff conducts surprise audits (un-announced) to ensure fare media is maintained and managed in compliance with standard operation procedures and the inventory management system.

PROJECTS IN PROGRESS

Red Line (S-Curve) – Rehabilitation
(Board Resolution – 2009-035 – TranSystems Corporation – Design)
(Board Resolution – 2012-089 - Delta Railroad Construction, Inc.)

Purpose:

The Board of Trustees authorized Contract No. 2012-122 with Delta Railroad Construction, Inc. under Project 23V, for rehabilitation of the RTA Red Line S-Curve.

Scope:

Internal Audit will evaluate contract compliance.

Health Care Benefits - Claims Audit
(Board Resolution – 2010-081 - Medical Mutual of Ohio)
(Board Resolution – 2011-094 - Caremark PCS Health, LLC (Caremark))
(Board Resolution – 2010-083 - MetLife Securities, Inc)

Purpose:

GCRTA employee health care benefits expense totals approximately $20,000,000 annually. The Board of Trustees authorized:

Contract No. 2010-72A with Medical Mutual of Ohio to provide medical plan insurance coverage;

Contract No. 2011-108 with Caremark PCS Health, LLC (Caremark) to provide a managed prescription drugs benefit program; and

Contract No. 2010-72C with MetLife Securities, Inc. to provide dental insurance coverage

Scope:

Internal Audit will perform a healthcare claims audit to evaluate third-party administrator compliance with respective plan designs and contract terms and conditions.

SPECIAL REQUESTS AND EMERGING ISSUES

Fare Collection System – Credit Card (Velocity Check)
(Board Resolution - 2007-018 - ACS Transport Solutions)

Purpose:

The Board of Trustees authorized Contract No. 2006-040 with ACS Transport Solutions for the furnishing of ticket vending machines, spare parts and maintenance training as part of the new automated fare collection system.

Customers can purchase fare media utilizing a credit card. The contract specifications include a (velocity check) feature, which is an inherent system control to minimize fraudulent transactions (stolen credit card transactions).

The contractor failed to deliver the control. GCRTA contract management is actively pursuing corrective action.

Scope:

The Executive Director of Internal Audit requested staff evaluate the loss and/or exposure due to the contractor's non-compliance. The audit included the period January 2011 through March 2013.

Results:

(482) loss events were perpetrated within the system. The GCRTA 3rd Party Credit Card Processor recovered $34,550.50 (chargebacks) from the GCRTA account. These events cost the GCRTA $9,099 in bank fees for the period.

Bus Communication System

Purpose:

The Director of Service Quality requested a special audit to evaluate the bus communication system.

Scope:

All active fleets are included in the evaluation.

SPECIAL REQUESTS AND EMERGING ISSUES

Employee Uniforms
(Board Resolution - 2012-108 - VF Imagewear, Inc.)

Purpose:

The collective bargaining agreement between the Amalgamated Transit Union 268 and GCRTA provides a uniform allowance benefit to eligible employees. The benefit period is October 1st through September 30th.

The Director of Employee and Labor Relations requested a special audit to evaluate the employee uniform allowance accounts maintained by Forest City Specialties, Inc.

The Board of Trustees authorized Contract No. 2012-131 with VF Imagewear, Inc. for the furnishing of Operator and Supervisor Uniform Services. Employee uniform allowance account balances will be cutoff April 15, 2013 and transferred to (VF) May 1, 2013.

Scope:

Internal Audit will evaluate all eligible employee accounts for the period October 1, 2012 through April 15, 2013.

EXTERNAL AUDIT COORDINATION AND FOLLOW-UP

The following Federal and State Agencies performed audits and reviews of the Authority's policies and records during the First Quarter 2013:

- Federal Transit Administration (FTA)
  - The FTA will conduct a 2013 Triennial Review. A date has not been scheduled.
  - The FTA conducted a Financial Management Oversight Review – April 23 through May 4, 2012.
    - GCRTA Management prepared a response to the report.
    - The final report has not been released to date.

- State of Ohio – Office of the Auditor
  - The State of Ohio – Office of the Auditor will perform the fiscal year 2012 Financial/Single Audit.
  - Internal Audit coordinated efforts with the external auditors to maximize audit coverage and reduce duplication of efforts.
  - An exit conference is planned for the June Board of Trustee Meeting (Executive Session).

- State of Ohio – Ohio Department of Transportation (ODOT)
  - ODOT selected a consultant, Battelle Inc., to act as the Program Manager for Rail Safety and Security Audits.
  - Internal Audit will work with GCRTA Safety to perform the audits as required by ODOT.
  - The Consultant meets with GCRTA Management on a Quarterly basis to review and follow-up on outstanding corrective action.
  - ODOT performed a triennial review November 5-9, 2012.
    - The final report has not been released to date.

STATUS OF OUTSTANDING FOLLOW-UP

Light Rail Vehicles (LRV) Cameras System – (Neteam AVI, LLC)
(Board Resolution – 2008-038)
Date of Report: December 2011

34 LRVs are equipped with surveillance cameras and an intercom system. The GCRTA TransitStat Panel requested an evaluation of maintenance program for the system.

Internal Audit worked with GCRTA technicians and the contractor functionally tested each of the rail car systems. The contractor downloaded the latest software and reconfigured the systems.

Update:

Management contracted with the vendor to update the system hardware and software. The implementation is planned for completion by May 31, 2013. Internal Audit will continue to monitor follow-up.

Customer Service Center – Operations
Date of Report – February 2012

The Customer Service Center is operating with an antiquated point of sale register and accounting system. The Marketing Department is working with management to procure a replacement system. We will test the new application after installation.

Update:

Management is evaluating replacement systems.

OTHER PROJECTS

Fraud Hotline

The GCRTA Fraud Hotline (216) 781-4080 is established to reduce and recover the loss of public funds from any acts of fraud, waste and/or abuse. GCRTA contracts include contact information and require contractors to call whenever they suspect an illegal act or an ethics violation. The Hotline is available to our employees and the public. Audit Staff will work closely with Management, Transit Police as well as law enforcement agencies, prosecutors, professional associations and the public to ensure GCRTA assets are safeguarded.

Information Technology Steering Committee

The Deputy General Manager of Finance and Administration created this committee. The purpose of this committee is to oversee, analyze and prioritize the overall technology needs of the Authority.

Change Order Review Committee

The General Manager/CEO created this committee to review potential contract change orders greater than (50) thousand dollars to validate the appropriateness of the request and to ensure appropriate Procurement and Project Management processes are adhered to. Internal Audit serves as a resource to the committee.

System Security Program Planning Committee

The Deputy General Manager of Operations created this committee. The purpose of this committee is to oversee, analyze, and prioritize the overall system security needs of the Authority. The Transit Police provide the agenda for the quarterly meetings.

TransitStat

The Executive Director of the Office of Management & Budget created this Program. The purpose of this Program is to provide management feedback and the resources to self-assess. The program is designed to improve the efficiency and effectiveness of management. Internal Audit serves as a panel member and a resource to management.

Oracle Upgrade Steering Committee

The Deputy General Manager of Finance & Administration created this Steering Committee. The purpose of the Steering Committee is to participate in the planning and oversight for the Oracle Upgrade Project.

OTHER PROJECTS

Operator Bid Dispatch/Time & Attendance System Steering Committee

The Deputy General Manager of Operations created this Steering Committee. The purpose of the Steering Committee is to participate in the planning and oversight for the Operator Bid Dispatch/Time & Attendance replacement system.

Vehicle Radio Replacement Committee

The Deputy General Manager of Operations created this Committee. The purpose of the committee is to develop a strategy to maintain the existing system and plan for a replacement system.

STAFF TRAINING

The following training was provided to Audit Staff during the First Quarter 2013:

Northeast Ohio Internal Audit Local Chapter Training

- Risk Assessment Methodologies to Provide Value-Added Internal Audit Services
- Fraud and Forensics Day (Joint Meeting)
- John Carroll University – Internal Audit Symposium

Institute of Internal Audit – Webinars

- IIA Global Briefing Reminder: Root Cause Analysis

Northeast Ohio Certified Fraud Examiner Local Chapter Training

- Fraud and Forensics Day (Joint Meeting)
- FBI – An Intelligence Driven Approach to Combat White Collar Crime
- Forensic Autopsy

GCRTA Sponsored Training

- Root Cause Analysis

STAFF PROFILES

Anthony A. Garofoli Executive Director of Internal Audit	Anthony joined the GCRTA on September 23, 1996. He earned his BBA in Accounting from Cleveland State University. Prior to joining the GCRTA, he worked 16 years in progressively responsible positions for the Office of the Auditor of the State of Ohio. His audit experience includes Financial Audits of State and Local Governmental Units, Fraud and Contract Compliance Audits. He has earned several certifications.
Samuel Henderson Senior Auditor	Samuel joined the GCRTA on May 17, 1999. Sam earned his BS in Accounting from the University of Akron in 1997. His experience includes employment as a Controller for a small manufacturing plant and the Finance Director for the Akron Urban League.
Wilbert Nyamayedenga Information Systems Auditor	Wilbert resigned January 25, 2013.
Bonson Yee Information Systems Auditor (Acting)	Bonson joined the GCRTA on September 6, 2005. He earned his BBA in Accounting from Cleveland State University.
Edward Gaio Staff Auditor	Ed joined the GCRTA on February 21, 2006. He earned his BA in Criminal Justice and a BBA in Finance from Kent State University. Edward is a Certified Fraud Examiner.
Lori Gabet Staff Auditor	Lori joined the GCRTA on July 16, 2012. She earned a BA in Political Science from Slippery Rock University and her Masters of Social Science from Ohio University. Her experience includes 10 years in progressively responsible positions for the Auditor of State of Ohio.
Neletre Burts-Tolbert Secretary	Nell joined the GCRTA in 1990. In addition to her clerical and administrative responsibilities, she assists the Executive Director and Audit Staff with a variety of specialized audit support services. Nell is also working with the Oracle System Upgrade Project Team providing a variety of project management support services.
Renee' Constantino Business Analysts	Renee joined the GCRTA on June 4, 2012. Renee received her BA in Political Science from the Ohio State University and her Masters of Public Administration from Cleveland State University. Renee' is working in Internal Audit for 3 months during her rotational assignments within the GCRTA Management Development Program.