

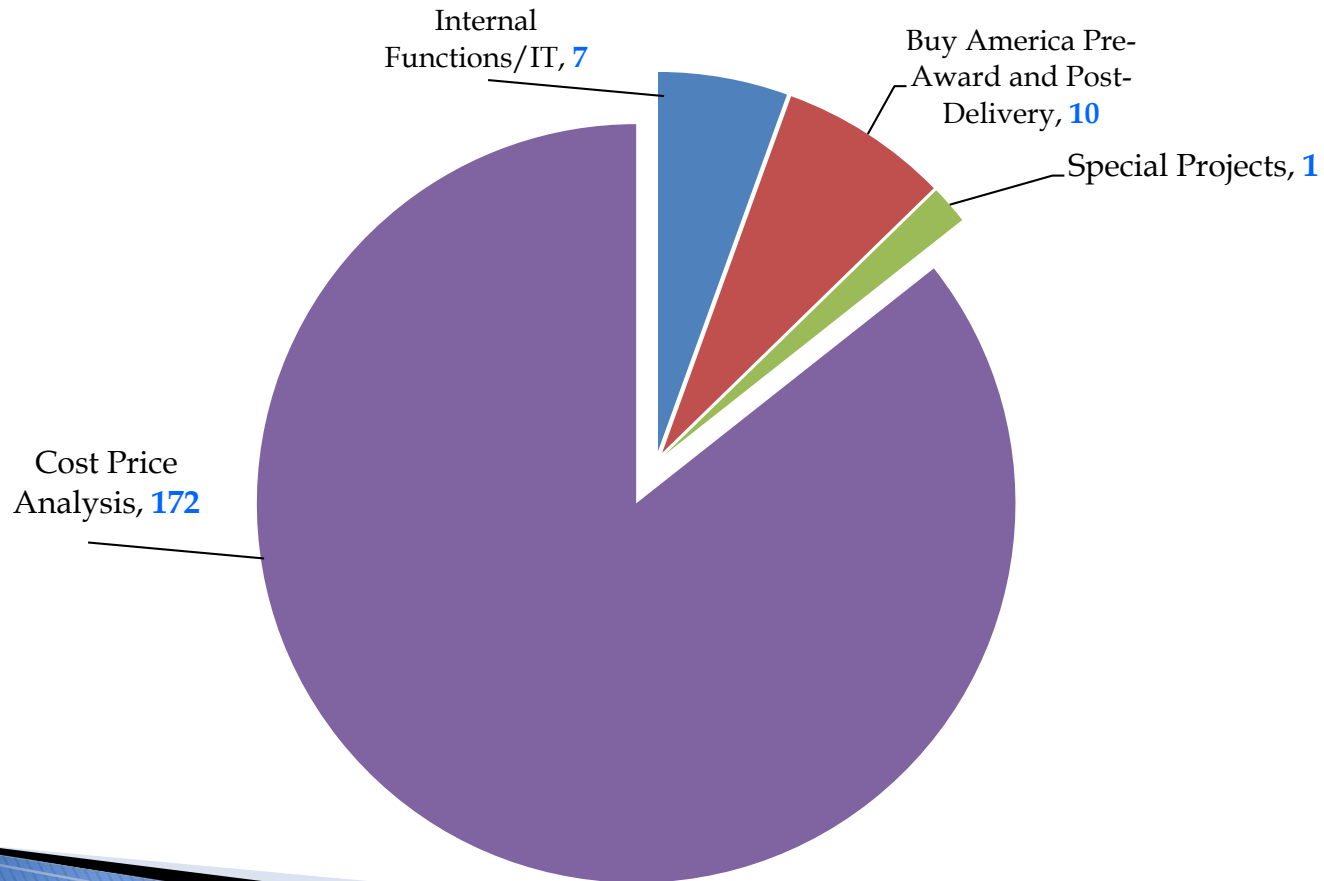
Metropolitan Transit Authority of Harris County

FY2023 Audit Department Highlights & FY2024 Proposed Audit Work Plan



Audit Department Highlights – Fiscal Year 2023

Audit Department issued **190** Audit Reports during FY2023 as of August 31, 2023.

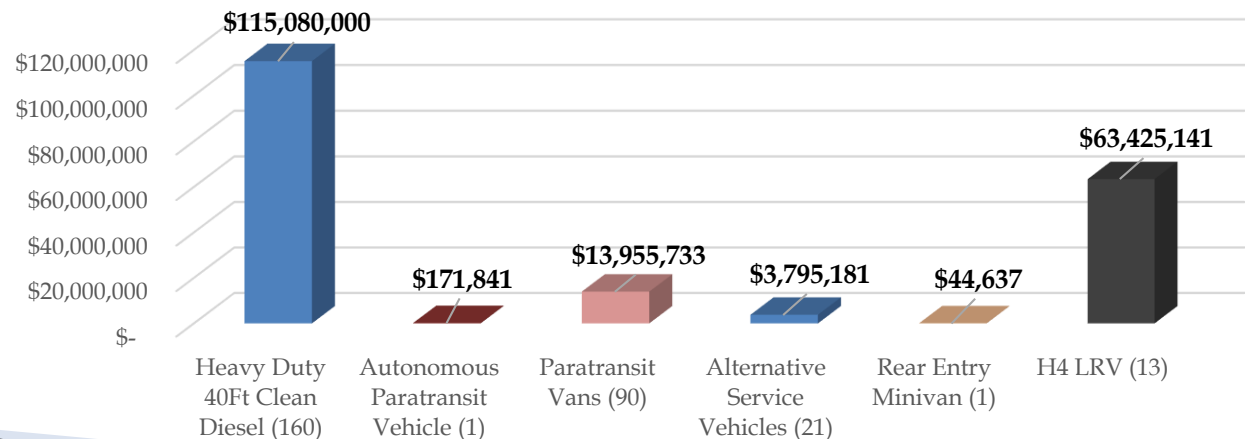


Audit Department Highlights – Fiscal Year 2023 (Contracts)

Contracts (182 Audit Reports)

- **172** Cost/Price Analysis Audits supporting **47** contracts and **11** modifications totaling **\$315,985,901**. (FY2022 51 contracts and 4 modifications totaling \$148,716,085)
- **10** Buy America Audit Reports supporting **160** Clean Diesel Buses, **1** Autonomous Paratransit Vehicle, **90** Paratransit Vans, **21** Alternative Service Vehicles, **1** Rear Entry Minivan, and **13** LRVs totaling **\$196,472,533**. (FY2022 11 Buy America Audit Reports supporting 20 buses and 72 Rear Entry Paratransit Minivans and 10 Electric Paratransit Vans totaling \$28,611,953)

Buy America Audit Reports



Audit Department Highlights – Fiscal Year 2023 (Internal Functions/Information Technology)

Internal Functions/Information Technology (8 Audit Reports)

- 7 Audit Reports
- 1 Special Project/Reviews

Monthly Corrective Action Compliance

- 9 Previously Identified Audit Recommendations Implemented
(1 External / 8 Internal)
- 3 Newly Identified Audit Recommendations (0 External/3 Internal)

Audit Department Highlights – Fiscal Year 2023

Collaborations

- Bi-Weekly conference calls with our peer Texas Transit Chief Audit Executives to discuss the ever-changing industry landscape and other impacts on our agencies and potential solutions to lower risk and impact to our agencies.



Audit Department - Risk Assessment Highlights

- FY2024 Proposed Audit Plan based on Annual Risk Assessment
- Risk Assessment based on 5 variables assigned a risk score of 1 - 3 each (1=Low, 2=Med, 3=High) based on cumulative audit knowledge and experience.

Audit Universe

Internal Functions/IT - 17
 Total Org Units containing a total of 201 Auditable Areas

Risk Assessment

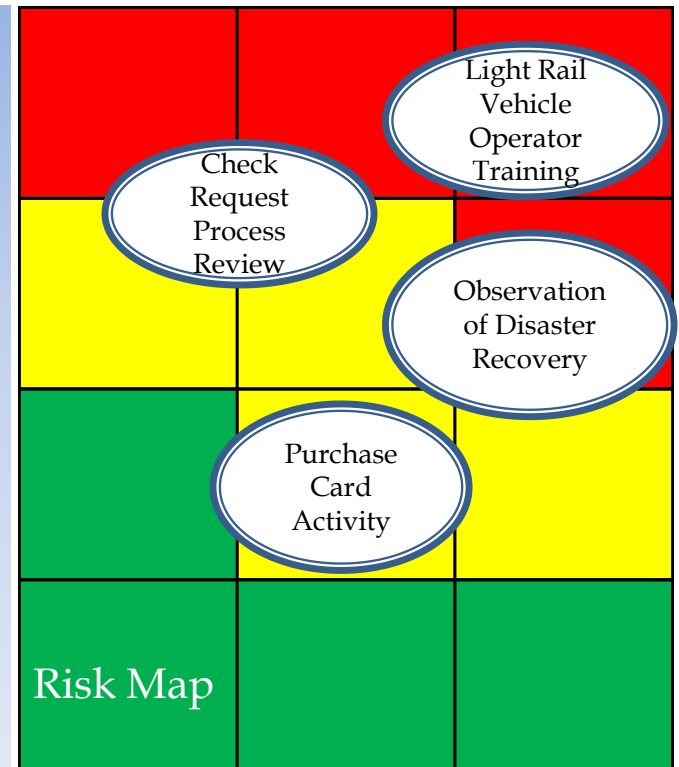
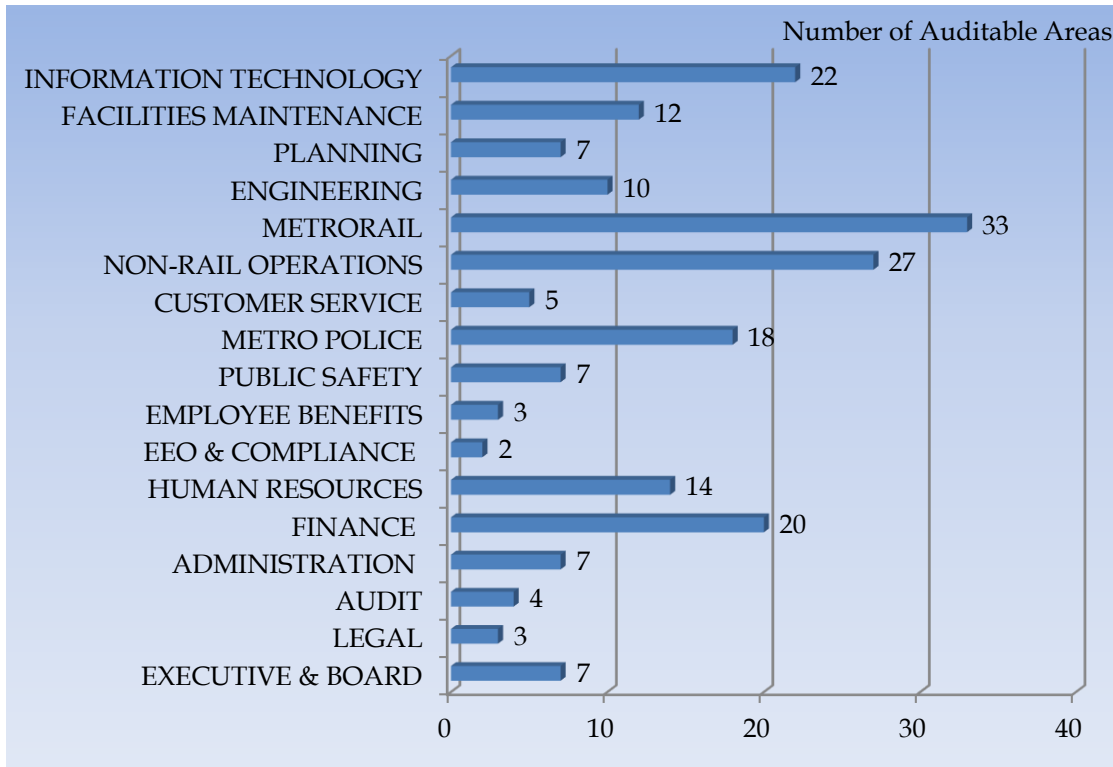


Risk Map

13	14	15
10	11	12
7	8	9
-	5	6

Audit Department – Internal Functions/IT FY2024

METRO's Organizational Units

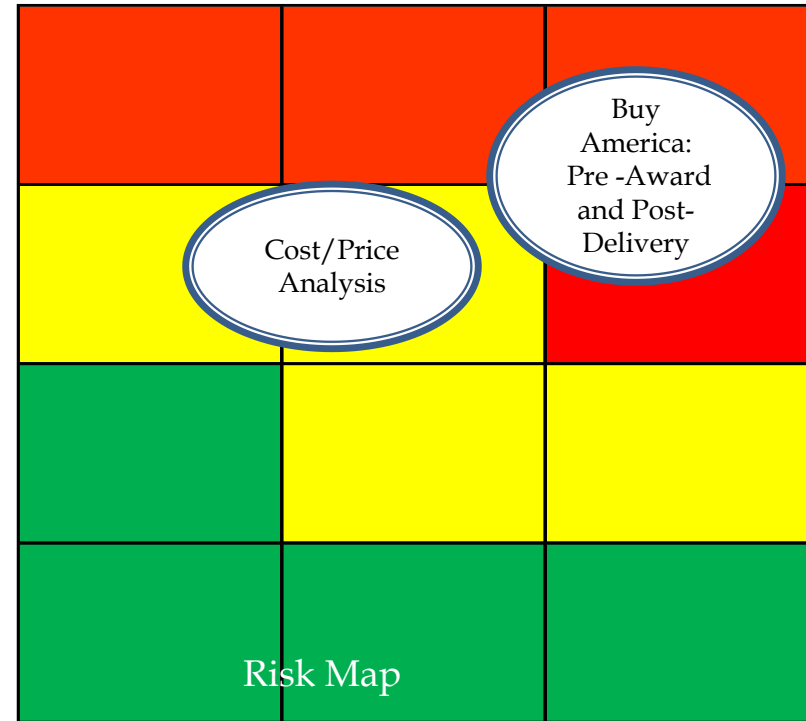


- Twelve audits proposed for FY2024 including audits of Check Request Process Review, Light Rail Vehicle Operator Training, Purchase Card Activity and Observation of Disaster Recovery.

Audit Department – Contracts Group FY2024

Auditable Procurement Activities

- Buy America (Pre-Award and Post Delivery)
 - 160 40-foot Clean Diesel Buses
 - 40-Foot Electric Buses
 - 90 Paratransit Vehicles
 - 21 Alternative Service Vehicles
 - H4 One Light Rail Vehicles
- Cost/Price Analysis covers a variety of areas such as:
 - LRV Truck Overhaul
 - Auto Fare Collection Equip Replacement
 - West Belfort P&R Lot
 - Bus Shelter Program
 - Construction Management
 - Underground Storage Tanks
 - University Bus Rapid Transit
 - Contract Modifications



Questions / Comments