

## FY24 INTERNAL AUDIT PLAN

### Department Scorecard

|    | Projects   | Status & % Complete | Additional Details                |
|----|--|---------------------|-----------------------------------|
|    |  |                     |                                   |
|    | <b>FAA COMMITTEE &amp; INTERNAL AUDIT CHARTER COMPLIANCE</b>   |                     |                                   |
| 1  | Finance, Audit & Administration (FAA) Committee Meetings: 10/11; 11/8; 12/4; 1/17; 2/14; 3/18; 4/10; 5/8; 6/12; 7/10; 8/12; 9/11 | In-Process          |                                   |
| 2  | Semi-annual Implementation Status Report - November 2023   | Completed           | December                          |
| 3  | Semi-annual Implementation Status Report - May 2024  | Completed           | June                              |
| 4  | FY2024 Risk Assessment & development of FY25 Audit Plan  | In-Process          |                                   |
|    |  |                     |                                   |
|    |  |                     |                                   |
|    | <b>FY24 Audit Assurance &amp; Advisory Projects</b>  |                     |                                   |
| 1  | CapMetro/ATP Billing Processes   |                     |                                   |
| 2  | Keolis Contract - Payroll Pass Through Controls  | In-Process          | UT Interns - May                  |
| 3  | Hexagon (Infor) Enterprise Asset Mgt System - post go live review  | Completed           | June                              |
| 4  | Paratransit & Demand Response Operations   | Completed           | August                            |
| 5  | Analyze Oracle segregation of duties (using FastPath system)   | In-Process          |                                   |
| 6  | MV Contract - Payroll Pass Through Charges   | Completed           |                                   |
| 7  | Miscellaneous Revenue Controls (8 of 11 areas completed)   | In-Process          | 3 In Process                      |
| 8  | Automate Incidents/Accidents Reporting (Bus - switch to TrackIt system)  | In-Process          |                                   |
| 9  | GHG & Carbon Footprint Reporting   | Completed           | UT Interns - Jan                  |
| 10 | Sales Taxes - Revenue Controls   | Completed           | UT Interns - Dec                  |
| 11 | Investment Income - Revenue Controls   | Completed           | UT Interns - Dec                  |
| 12 | Watco Freight Revenue - Revenue Controls   | Completed           | UT Interns - Dec                  |
| 13 | 2021 Quadrennial Performance Audit recommendations - Implementation Status on 8 recommendations                                  | In-Process          | September                         |
| 14 | GRC (Governance Risk & Compliance) System Implementation (Risk Register; Safety Dept; Internal Audit Dept; etc.)                 | Cancelled           | No GRC System                     |
| 15 | Safety Management System (SMS) - Management of Change (Advisory)   | In-Process          |                                   |
| 16 | Bus Charging Infrastructure & EV Program   | In-Process          |                                   |
| 17 | AMP Cards  | In-Process          |                                   |
| 18 | United Healthcare & Other Self-Insured Benefits (TPA Payments)   | In-Process          | Rescoped to Eligibility & Pmts    |
| 19 | McKalla Station - Design Build Effectiveness   | In-Process          | UT Interns - May                  |
| 20 | NIST Cybersecurity Framework (CISA Facilitated Self Assessment) - re-assessment from 2023 baseline                               | In-Process          | CISA follow-up review (June/July) |
| 21 | Annual Cybersecurity Review (Mandiant)   | In-Process          | October? - Exec Session           |
| 22 | Quadrennial Performance Audit - Selection Process but FY25 Budget/Execution  | Completed           | Sept to Board for Approval        |
|    |  |                     |                                   |
|    |  |                     |                                   |
|    | <b>CONTINGENT AUDIT PROJECTS - FY24</b>  |                     |                                   |
| 1  | Microsoft Sharepoint & Active Directory  |                     |                                   |
| 2  | Salary Adjustment & Merit Process  |                     |                                   |
| 3  | Rail-FRA PTC Change Management Requirements (Herzog)   |                     |                                   |
| 4  | Board Policies/Goals - Monitoring & Reporting (e.g., OTP; Fare Recovery; DBE; Title 6 Equity Analysis; etc.)                     |                     |                                   |
| 5  | Capital Project Controls (McKalla Station; MetroRapid; DR N Facility Build;)   |                     |                                   |
| 6  | Spare Labs.com - Demand Response System Implementation   |                     |                                   |
| 7  | Lease Vehicle Program - non-Revenue Vehicles   |                     |                                   |
|    |  |                     |                                   |
|    |  |                     |                                   |
|    | <b>NEW PROJECTS ADDED TO FY24 AUDIT PLAN by Terry Follmer</b>  |                     |                                   |
| 1  | Miscellaneous Revenues - Tracking & Reporting on Implementation Status   | In-Process          | May;                              |
| 2  | Delegations of Authority - Advisory Project with Legal Department  | In-Process          |                                   |
| 3  | RFP & Vendor Selection Observer - Demand Response  | Completed           | July                              |
| 4  |  |                     |                                   |