



## Board Report

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File #: 2019-0254, File Type: Plan

Agenda Number: 12.

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### FINANCE, BUDGET AND AUDIT COMMITTEE JUNE 19, 2019

**SUBJECT: FY20 AUDIT PLAN**

**ACTION: ADOPT AUDIT PLAN**

#### **RECOMMENDATION**

ADOPT the FY20 Proposed Audit Plan.

#### **ISSUE**

Management Audit Services' (Management Audit) must provide its Annual Audit Plan to Metro's Board of Directors for input and approval.

#### **BACKGROUND**

At its January 2008 meeting, the Board adopted modifications to the FY07 Financial Stability Policy. The Financial Stability Policy requires Management Audit Services (Management Audit) to develop a risk assessment and an audit plan each year and present it to the Board. It also requires that the Finance, Budget and Audit Committee, as the audit committee for the agency, provide input and approval of the audit plan.

#### **DISCUSSION**

Instrumental to the development of the FY20 Audit Plan was the completion of the FY19 agency-wide risk assessment. The agency-wide risk assessment is continually being refined and adjusted based upon events, issues identified during audits and agency priorities. The risk assessment continues to place a strong emphasis on the agency's internal control framework and vulnerability to fraud. We believe this year's risk assessment portrays the agency's risks in light of the changes to our risk environment and the challenges the agency faces in the next few years. The result is the FY20 Proposed Audit Plan (Attachment A).

This is the fifteenth year an audit plan has been developed and presented to the Board for input and adoption.

#### **Policy Implications**

An audit plan defines the work that will be completed or directed by Management Audit each fiscal year. It indicates both the depth and breadth of audit activities addressing financial, operational and compliance risks for the agency. The audit plan also identifies the extent to which controls are being assessed by routine audit activities, addressed proactively through advisory services, or as a result of concerns from management.

The annual audit plan is driven by two key factors: (1) risk assessment results, and (2) audit resources. The goal in drafting the audit plan is to address the highest risk areas at the agency given the resources available to complete the audits. In addition, urgent requests may arise that need audit support. When this occurs, the plan must be reassessed and Management Audit may supplement internal resources with outside consultants as long as there is funding and consultants available for the task. Therefore, not all planned audit work may be completed and the audit plan may be reassessed and adjusted during the year for unanticipated risks and work.

### **DETERMINATION OF SAFETY IMPACT**

Approval of this item will not impact the safety of Metro patrons or employees.

### **FINANCIAL IMPACT**

Funding for the annual audit plan has already been included in the FY20 budget in Management Audit's cost center and the appropriate projects throughout the agency.

### **IMPLEMENTATION OF STRATEGIC PLAN GOALS**

Approval of this item supports Metro Vision 2028 Goal #5: Provide responsive, accountable, and trustworthy governance within the Metro organization. However, the projects included in the plan directly or indirectly support all five Vision 2028 goals identified in Metro's Strategic Plan.

### **ALTERNATIVES CONSIDERED**

One option would be not to complete an annual audit plan. This is not recommended since the audit plan is a management tool to systematically assign resources to areas that are a concern or high risk to the agency. Communicating the audit plan to the Board is required by audit standards.

### **NEXT STEPS**

Upon Board approval, Management Audit will develop the audit schedule for FY20. Management Audit will report to the Board quarterly on its progress in completing the annual audit plan.

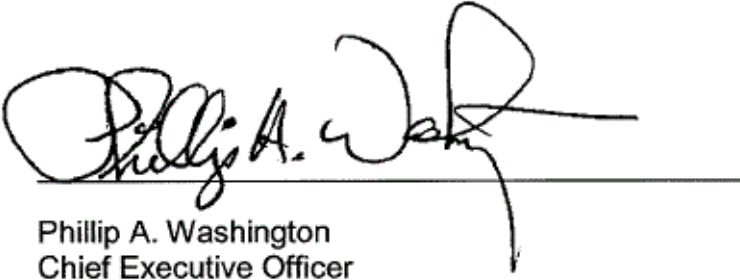
### **ATTACHMENTS**

Attachment A - FY20 Annual Business Plan and Proposed Audit Plan

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Phillip A. Washington  
Chief Executive Officer

**FISCAL YEAR 2020  
ANNUAL BUSINESS PLAN  
AND  
PROPOSED AUDIT PLAN**



**Metro**

Management Audit Services

Fiscal Year 2020 Annual Business Plan  
And Proposed Audit Plan

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# Executive Summary

## OVERVIEW

Annually, the Board requires Management Audit Services (Management Audit) to complete an agency-wide risk assessment and submit an audit plan to the Board for its input and approval.

An agency-wide risk assessment is the process of understanding an organization's strategic, operational, compliance and financial objectives to identify and prioritize threats/risks that could inhibit successful achievement of these objectives. Risk assessments provide management with meaningful information needed to understand factors that can negatively influence operations and outcomes.

An audit plan is driven by two key factors: 1) risk assessment results, and 2) audit resources. The goal of preparing an audit plan is to address the highest risk areas at the Agency given the resources available to complete the audits.

## RISK ASSESSMENT

Instrumental to the development of the FY20 Audit Plan was completion of the FY19 agency-wide risk assessment. The agency-wide risk assessment is continually being refined and adjusted based upon events, issues identified during audits and agency priorities. The categorization of risks used corresponds with the current five Vision 2028 goals identified in Metro's Strategic Plan:

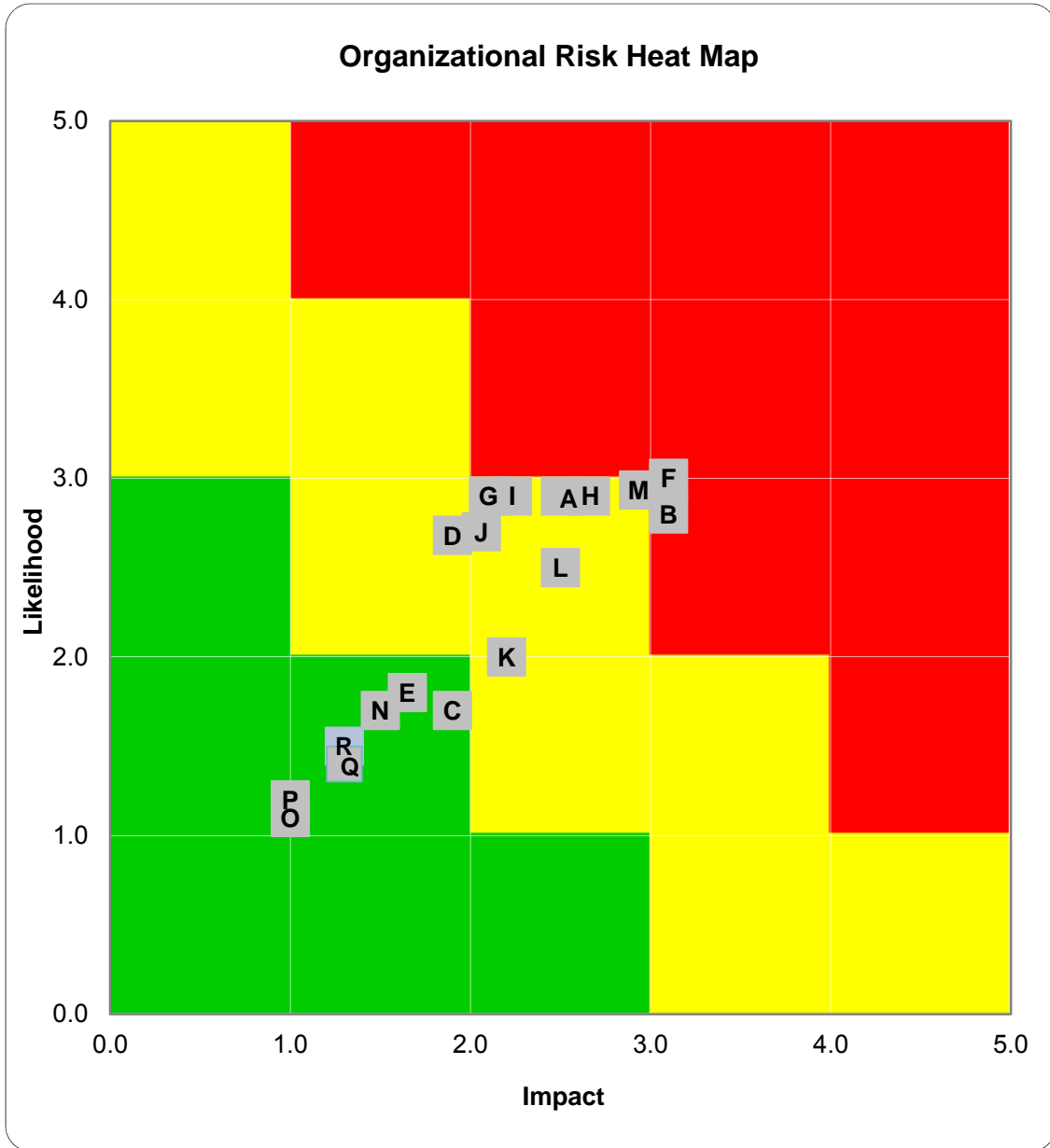
1. Provide high-quality mobility options that enable people to spend less time traveling.
2. Deliver outstanding trip experiences for all users of the transportation system.
3. Enhance communities and lives through mobility and access to opportunity.
4. Transform Los Angeles County through regional collaboration and national leadership.
5. Provide responsive, accountable, and trustworthy governance within the LA Metro Organization.

The risk assessment continues to place a strong emphasis on the Agency's internal control framework and vulnerability to fraud. We believe this year's risk assessment portrays the agency's risks in light of the changes to our risk environment and the challenges the agency faces in the next few years.

The risk environment evolves while the Agency prioritizes based on its Strategic Plan and continues to strive to achieve all of its goals successfully with available funding and staffing.

The agency-wide risk assessment process began by reviewing and analyzing key documents such as the annual budget, the Comprehensive Annual Financial Report (financial statements), Strategic Plan, Annual Program Evaluation, Board/Committee Reports, status reports on major construction projects, past audit reports and industry journals and trends. We conducted interviews with key personnel to obtain additional information. All of this information was used to identify risks and concerns specific to

individual cost centers as well as risks impacting the entire agency. In addition, similar to last year we evaluated risks related to five outside agencies that receive significant funding from Metro: Access Services, Metrolink, High Speed Rail, Pasadena Foothill Extension Authority (Foothill), and Alameda Corridor East (ACE). Risks were then scored using two factors, magnitude of impact and likelihood of occurrence. As in prior years, a heat map is still being used to display the overall risk assessment of the agency.



A.	Human Capital & Development	J.	Information Technology
B.	Security & Law Enforcement	K.	Communications
C.	Congestion Reduction	L.	Extraordinary Innovation
D.	Vendor/Contract Management	M.	Metro Operations
E.	Civil Rights & EEO	N.	Pasadena Gold Line Con. Authority
F.	Program Management	O.	Alameda Corridor East
G.	Planning & Development	P.	Metrolink
H.	Risk, Safety & Asset Mgmt.	Q.	Access Services
I.	Finance & Budget	R.	High Speed Rail

## High Risk Areas

The top internal risks continue to be acquisition of qualified staff and contractors, completion of multiple mega projects, safety and security, declining ridership, fiscal discipline, aging infrastructure and deferred maintenance, dated information systems, and a lengthy procurement process.

- 1) The ability to hire qualified technical staff and contractors to complete projects, while improving overall performance, continues to be a pervasive concern throughout the Agency. Given competitive current market conditions, the agency is challenged to hire top talents. The scope and magnitude of the projects that the agency is undertaking requires a delicate balance of investing the right staff resources to our existing and emerging priorities. Metro is employing a combination of long and short term strategies such as: Career Pathways, the Expose, Educate, Employ (E3) Initiative, Transportation School, expanding the veteran hiring initiative, implementing the Workforce Initiative Now (WIN-LA) Program, establishing the Women and Girls Governing Council, partnering with local institutions, promoting internal and external leadership training opportunities to establish our reputation as an employer of choice and develop tomorrow's workforce. To address the shortage of qualified contractors Metro continues to improve various programs that assist small, medium and large contractors to efficiently do business with Metro, with the goal of expanding the pool of qualified contractors.
- 2) Metro is undertaking one of the largest transportation capital programs in the nation, with the number of mega-projects including the completion of 28 key projects in time for the 2028 Summer Olympics. The risk is further compounded by the growing level of uncertainty due to emerging regulatory policy changes that impact our purchasing and project delivery ability. Management is closely monitoring regulatory and funding source changes (e.g. New Starts Transit Program) to determine the potential impacts to Metro with regards to possible Federal ban to purchase rail cars from China and the impact of the steel tariff. To address the shortage of qualified contractors the Agency has employed efforts including Small Business Prime (Set-Aside), Medium-Size Business Enterprise, and Contracting, Outreach & Mentoring Plan (COMP). To address the schedule and cost challenges associated with the completion of multiple capital projects, management is taking mitigating measures including conducting an Annual Program Evaluation (APE) of our capital program to ensure that current factors are always considered when assessing project risks associated with costs and schedules. In addition, Program Management is implementing various strategic initiatives to improve the planning and consistency of project delivery including: implementing a systematic approach to quality assurance, enhancing its project management procedures, establishing a new training program and employing best practices. In its efforts to ensure quality is maintained throughout all projects, Metro has multi-year quality assurance contract to develop the new quality oversight program. Although we have made certain developments regarding utility relocations there are still challenges outside of the Agency's control pertaining to certain cities' complex and lengthy processes.
- 3) Terrorism and other crimes continue to be potential threats to the Agency and ridership. System Security and Law Enforcement has started to implement innovative ways to use technology and has partnered with the Sheriff's Department, Los Angeles Police Department, Long Beach Police Department, and the community



to secure high risk areas. Increased law enforcement visibility, since the multi-agency contracts began, has resulted in a significant reduction in crime. In addition, System Security is exploring the use of various technological improvements such as motion detection lasers, “dark screen” monitoring and drones to assist them in improved monitoring and intrusion detection throughout our system. Systems Security has completed, through use of experts, a risk assessment of physical security of Metro facilities to create a prioritization plan to ensure the safety and security of staff and assets.

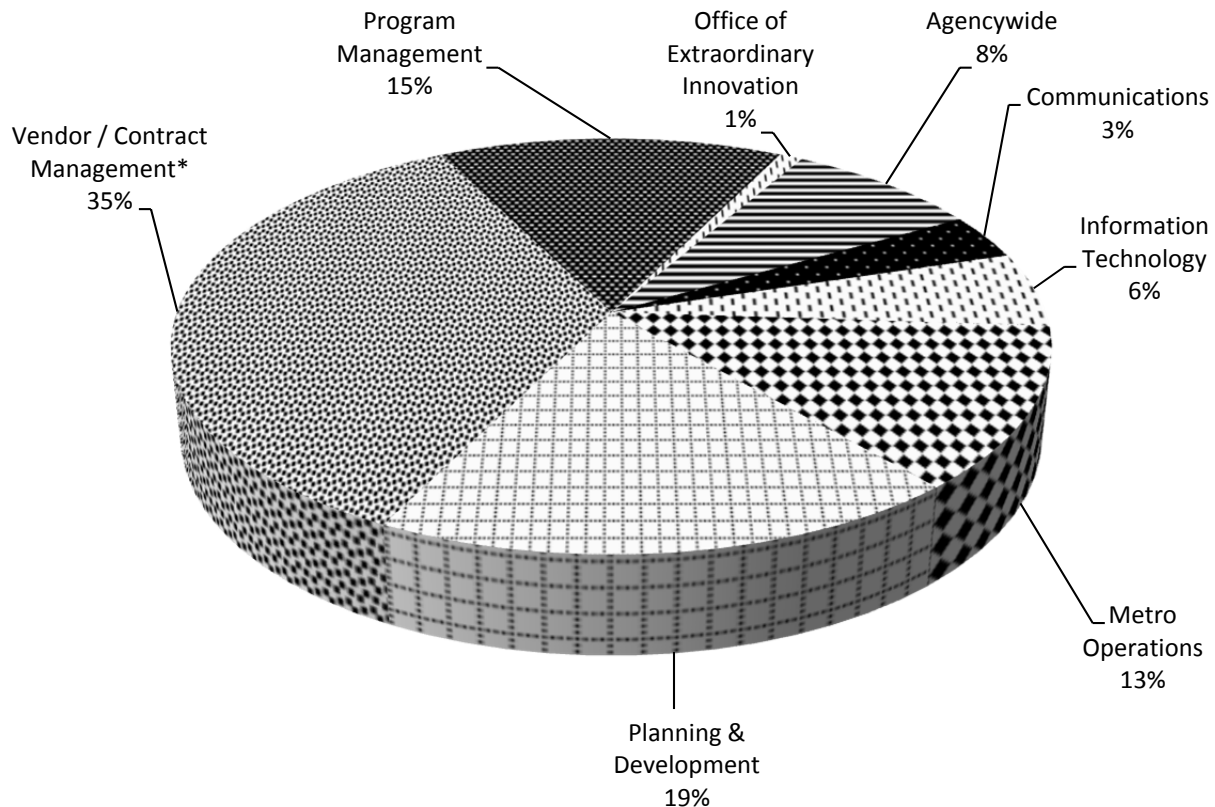
- 4) The Agency, like many transit agencies in the country, has suffered from a steady decline in ridership. To address the declining ridership, management has undertaken a comprehensive analysis of all existing bus service (NextGen) to identify the needs of current and potential riders in order to restructure routes and schedules most effectively. Also, the Agency is evaluating all aspects of conditions to improve the overall customer experience and is employing various strategies such as utilization of digital signage, systemwide Wi-Fi, expansion of Transit Oriented Development, First/Last Mile Program, MicroTransit Pilot Program, and reduced-fare discounted pass programs. The Agency has created a task force and continues to partner with local jurisdictions to address the challenge of homelessness which impacts the customer experience. Additionally, we have increased security presence in focused areas using data that is regularly analyzed for incidents. Metro is undertaking an extensive modernization of the Blue Line which will extend the service life of the Blue Line, improve reliability and resiliency, and enhance safety.
- 5) Metro’s ability to provide a world-class transportation system necessitates both effective fiscal management and prioritization of financial resources. This is heightened by current market conditions resulting in higher than anticipated material and labor costs which impact the costs of construction and operations. In addition, a continued decline in ridership could jeopardize our share of valuable state and federal funds. In addition, Agency closely monitors potential changes in Federal and State policies that may impact available funding for both Construction and Operations. The Agency is aware of project cost increases due to higher cost than initial cost estimates. As a result, the Agency adopted an annual Work Program, which initiates future quarterly updates on significant projects and programs to assist with the direction and decisions about significant policy and planning efforts. The Agency continues to explore a combination of funding strategies that will both ease congestion and assist with funding for potential project acceleration. Management continuously assess and improve various fiscal management tools such as the 10-year budget process, Performance Management System, and Long Range Transportation Plan Update in order to effectively plan, allocate resources, monitor performance, strengthen fiscal discipline, and ensure accountability. The Agency completed the 10-Year Strategic Plan which will be continuously used to drive the prioritization of our projects and funds.
- 6) Although condition assessments of equipment, rolling stock, infrastructure, and facilities are ongoing to address the needs for State of Good Repair the resulting prioritization, based on needs, will require balancing of available resources. The Agency is making its best effort to take advantage of the innovations available while ensuring that deferred maintenance needs are addressed in a timely manner to minimize disruptions. Additionally, competing priorities such as technological

upgrades and short and long-term maintenance work pose challenges to Operations' resources. For example, the Agency is in the process of replacing outdated/unsupported key systems including the Material and Maintenance Management System (M3) which is a multiyear process. In addition, management is actively pursuing ways to expedite acquisition of rolling stock to replace aging assets. The Agency continues to employ an integrated approach to ensure that key business units and appropriate external partnerships explore the best methodologies and approaches for effective project delivery.

- 7) Information Technology risk continues to be driven by the need to integrate key systems and upgrade and replace aging systems. Having reliable, complete and timely information is becoming more critical in order to achieve efficiencies and allow informed decision-making. Management has developed a plan to upgrade and/or replace aging systems. Concerns over cyber security vulnerabilities require a more robust approach to monitor and keep up with our security strategy in ensuring system reliability and data integrity. The Agency is also monitoring implications of General Data Protection Regulation (GDPR) and California Consumer Privacy Act (CCPA) to our data protection practices. Information Technology and Risk, Safety and Asset Management are collaborating on the business continuity disaster recovery plan to resume operations in the aftermath of a catastrophic event. Also, management has established an Information Technology governance framework to ensure the administering of IT resources by the processes of strategic planning, prioritization, decision-making, and performance measurement. The Agency is also investing in transforming its culture to achieve an integrated data approach as we replace and upgrade legacy systems.
- 8) Procurement of goods and services is expected to increase due to our expansive capital program projects. In addition, the expansion of P3 projects such as West Santa Ana Branch, Sepulveda Transit Corridor, requires a more innovative contract approach. Management has prioritized streamlining the procurement process such as expediting the change order process to improve the timely awarding of contracts to meet agency needs. This streamlining effort also includes simplifying the process for Small and Disadvantaged Businesses. In addition, Vendor / Contract Management is continuously reviewing policies and processes to improve the procurement process.

## AUDIT PLAN

For purposes of the audit plan, the agency has been organized into 13 departmental functions and 5 other agencies funded by Metro. The audits in the FY20 proposed audit plan are distributed across the organizational structure as follows:



\* Includes audit requests generated by Vendor / Contract Management that support various business units.

A detailed list of audits is included in Appendix A.

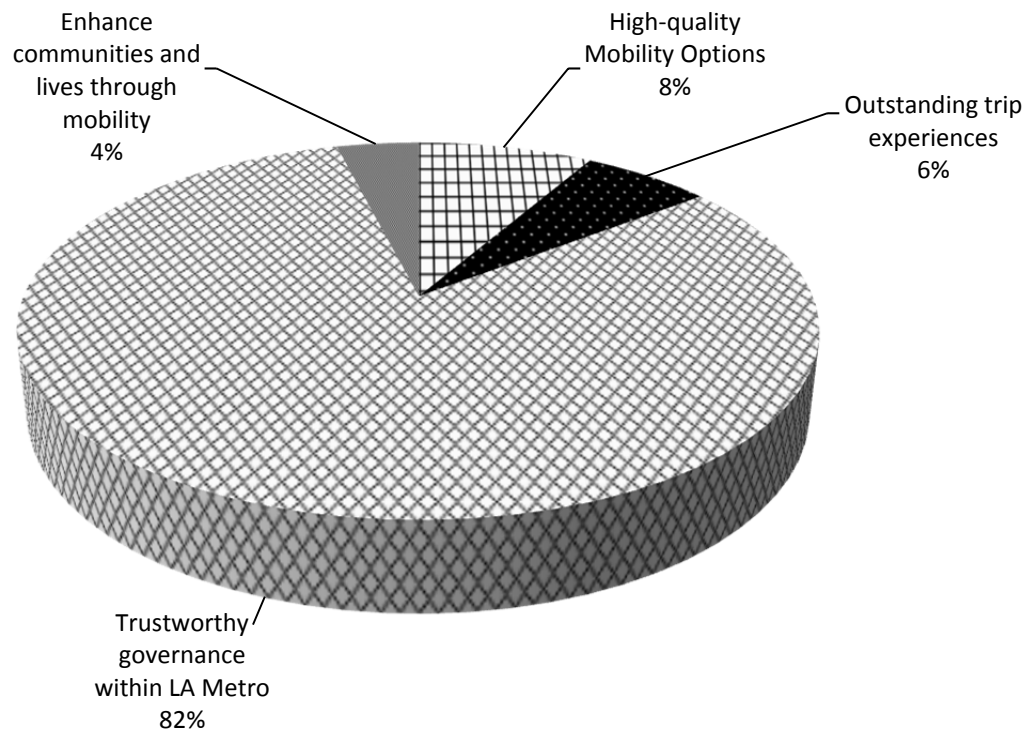
### Audit Plan Strategy

The audit plan is based on the information obtained during the agency-wide risk assessment process and includes audits in those areas identified as high risk to the agency.

The projects proposed in the audit plan directly or indirectly support the five Vision 2028 goals identified in Metro's Strategic Plan:

1. Provide high-quality mobility options that enable people to spend less time traveling.
2. Deliver outstanding trip experiences for all users of the transportation system.
3. Enhance communities and lives through mobility and access to opportunity.
4. Transform Los Angeles County through regional collaboration and national leadership.
5. Provide responsive, accountable, and trustworthy governance within the LA Metro Organization.

The following chart summarizes the audits by the primary Vision 2028 goal.



## ALLOCATION OF AUDIT RESOURCES

Our FY20 proposed audit plan is based on 25,500 audit hours to be provided by staff and contracted subject matter experts. The audit hours are allocated as follows:

- 23,000 hours for audits identified in the plan, and
- 2,500 hours for CEO requested projects.

Urgent requests from the CEO or Executive Management may arise that require audit support. When this occurs, Management Audit will reassess the plan and may supplement internal resources with outside consultants, pending available funding. Management Audit may also use external consultants to provide subject matter expertise when necessary.

The FY20 proposed audit plan included in Appendix A attempts to provide a balanced and effective review of the entire agency constrained by Management Audit resource limitations.

The CEO has the discretion based on agency need or Board direction to reprioritize audit resources. We are dedicated to completing our audit plan while continuing to be flexible and responsive to the agency's needs.

## **AUDIT PLAN AREAS**

### Internal Audits

The audits identified for the FY20 proposed audit plan were selected based on one of the following four strategic audit objectives:

1. Support agency-wide goals and objectives
2. Evaluate governance, risk and internal control environment
3. Review efficiency and effectiveness of operations
4. Validate compliance to regulatory requirements

We strive to identify business process improvements and innovative ways to support the agency's strategic initiatives on every audit. This is in addition to our traditional assurance work on "hard controls", such as segregation of duties, safeguarding agency assets, reliability of financial and operational information, and compliance with regulations, contracts, and memorandums of understanding (MOUs). Since the agency is currently undertaking numerous major IT system enhancements and development, audit resources will also provide assurance that the internal controls of critical systems are adequate and working effectively.

### Contract Pre-Award & Incurred Cost Audits

Incurred Cost Audits review costs associated with MOUs issued under the Call for Projects, Transit Oriented Development programs and Measure R Highway Capital or contract incurred costs. Contract Pre-award Audits review costs proposed for contracts and change orders issued by Vendor/Contract Management. The audits included in the FY20 proposed plan are based on discussions with project managers and contract administration staff.

The highest priority for FY20 are contract audits for large construction, corridor, and rolling stock regulatory projects followed by pre-award audits for all other projects. This is followed by incurred cost and closeout audits in the priority list. External resources will be used if there are available funds to meet critical project deadlines.

### External Financial and Compliance Audits

In 2009, Management Audit assumed the responsibility for managing the agency's planned audits by external auditors. The FY20 proposed audit plan includes hours to ensure that these audits are completed within the scope and schedule of the contracts.

### Special Request Audits

The FY20 proposed audit plan also includes 2,500 hours for special projects requested by the CEO. These hours provide some flexibility in the audit plan to respond to emerging issues where the CEO may need audit resources to address an unanticipated issue or heightened concern.

In order to comply with Government Accountability Office's Generally Accepted Government Auditing Standards and the Institute of Internal Auditor's (IIA) International Standards for the Professional Practice of Internal Auditing Standards, internal audit must adopt a process to monitor and assess the overall effectiveness of the audit quality process. This self-assessment measures compliance to the Standards and to Management Audit's Charter, mission statement, objectives, audit policy manual,

supervision, and staff development. In addition, the internal quality assurance review assesses our effectiveness and promotes continuous improvement within Management Audit.

## **OTHER PLANNED ACTIVITIES**

### Audit Tracking and Follow-up

In compliance with the Standards, Management Audit tracks and follows up on the implementation of all audit recommendations from both internal and external audit groups including OIG, State of California, FTA, etc. Management Audit also reports all outstanding audit issues to the CEO and Board of Directors on a quarterly basis to ensure that any significant risks to the agency are addressed in a timely manner.

### Small and Disadvantaged Business Enterprises Training

In our continuous audit streamlining efforts to support SBE/DBE goals, Management Audit Services will continue to provide ongoing training in conjunction with Vendor/Contract Management. A minimum of two half-day training sessions will be conducted annually.

## **MANAGEMENT AUDIT SERVICES FRAMEWORK**

Metro's vision is excellence in service and support. Management Audit is committed to providing essential support to achieve this vision. To do this we have developed our department vision which is to deliver value by driving positive change through partnership and trust. In order to ensure the reliability, independence and objectivity of our work, Management Audit follows the framework of our Board approved Audit Charter. The Audit Charter includes Management Audit's mission, the standards we must comply with, and our department's objectives and core function.

### Mission

Our mission is to provide highly reliable, independent, objective assurance and consulting services designed to add value and improve operations. The department accomplishes this by understanding LACMTA's strategies and by bringing a systematic, disciplined, and risk-based approach in evaluating and recommending improvements to the effectiveness of risk management, controls and governance processes.

### Standards

The Institute of Internal Auditors (IIA) defines internal auditing as: "independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes."

To meet our client's expectations and for us to function with reliability and credibility, Management Audit must ensure our audits are independent and objective. Therefore, Management Audit follows the ethical and professional standards promulgated by the Government Accountability Office, Generally Accepted Government Auditing Standards (GAGAS) and the Institute of Internal Auditor's International Professional Practices Framework. Depending on the type of audit being done, Management Audit also follows the standards promulgated by the American Institute of Certified Public

Accountants (AICPA) and by the Information Systems Audit and Control Association (ISACA).

### Objectives and Core Functions

As summarized in our Audit Charter, the primary objective of Management Audit is to assist the CEO and his management team with their important business and financial decisions by:

- Monitoring and verifying key regulatory and legislative compliance;
- Assessing internal controls' design and effectiveness;
- Evaluating cost reasonableness of contracts and grants;
- Identifying and recommending business process improvements;
- Evaluating and recommending efficiencies and effectiveness of programs and functions;
- Evaluating safety and security of agency systems, assets and other resources; and
- Tracking and reporting on all outstanding external and internal audit findings and status of corrective actions.

In addition, Management Audit's objective is to foster a system and environment that supports the highest level of integrity and ethical conduct and provides assurance of an acceptable level of risk to management for all key business processes.

## APPENDIX A

### DETAILED LISTING OF AUDITS



**Vision 2028 Goal #1 – Provide high-quality mobility options that enable people to spend less time traveling**

	Title	Objective	Area
1.	Performance Audit of Expanded Discount Programs	Determine the adequacy and effectiveness of internal controls over expanded discount programs.	Communications
2.	Performance Audit of M3 System Replacement	Evaluate the adequacy of project management over the System Development Life Cycle Early Stage to replace M3.	Information Technology
3.	Audit to Support Microtransit Contract	Evaluate the contractor’s compliance and data reliability of information reported for Microtransit.	Office of Extraordinary Innovation

**Vision 2028 Goal #2 – Deliver outstanding trip experiences for all users of the transportation system**

	Title	Objective	Area
1.	Performance Audit of Customer Experience KPI	Determine the reliability of data used to report on customer experience KPI.	Agencywide
2.	Performance Audit of Wayside Training Curriculum and Methodologies	Evaluate the completeness of Wayside training curriculum and effectiveness of methodologies	Metro Operations
3.	Performance Audits of Continuity of Operations Plan – Bus/Rail Operations	Evaluate the adequacy of Bus Operations’ / Rail Operations’ COOP and Standard Operating Procedures (SOPs) to support their mission essential functions during emergencies.	Metro Operations

**Vision 2028 Goal #3 – Enhance communities and lives through mobility and access to opportunity**

	Title	Objective	Area
1.	Performance Audit of Low Income Housing Targets/Goals	Determine adequacy of monitoring the compliance with Low Income Housing Targets/Goals.	Planning & Development

**Vision 2028 Goal #5 – Provide responsive, accountable, and trustworthy governance within the Metro organization**

	Title	Objective	Area
1.	Pre-Award Audits	Pre-award audits for procurements and modifications.	Vendor / Contract Management
2.	Incurred Cost Contract Audits	Incurred cost audits to verify costs are reasonable, allowable and allocable on cost reimbursable contracts for contractors.	Vendor / Contract Management
3.	Incurred Cost Grant Audits	Grant audits to verify costs are reasonable, allowable and allocable on cost reimbursable contracts for Caltrans, Cities & County MOUs.	Planning & Development / Program Management
4.	Financial and Compliance External Audits	Complete legally mandated financial and compliance audits.	Agencywide
5.	Buy America Post-Award and Post-Delivery	Conduct Buy America Post-Award / Post- Delivery Audits for rolling stock procurements.	Vendor / Contract Management
6.	US Employment and Local Employment Program	Determine vendor's compliance with the US Employment and Local Employment Program terms and conditions.	Vendor / Contract Management

## FY20 Proposed Audit Plan

## Appendix A

	<b>Title</b>	<b>Objective</b>	<b>Area</b>
7.	Follow-up Audit of Contracted Bus Service Project Management	Evaluate if prior Contracted Bus Service Project Management corrective actions were implemented.	Metro Operations
8.	Performance Audit of Pre-Award Cost-Price Analysis	Evaluate adequacy of the process performed by contract administrators for pre-award cost-price analysis.	Vendor / Contract Management
9.	Performance Audit of Training and Personal Protective Equipment for Maintenance Employees	Determine adequacy of training and utilization of personal protective equipment by Metro workers performing clean-ups of Metro facilities impacted by activities of homeless individuals.	Metro Operations
10.	Performance Audit of IT Security Awareness	Evaluate the extent of security awareness for selected business units within the Agency.	Information Technology
11.	Follow-up Audit of Information Security	Evaluate if prior Information Security corrective actions were implemented.	Information Technology
12.	Annual Audit of Business Interruption Fund	Evaluate compliance with Business Interruption Fund administrative guidelines and fund and disbursement procedures.	Vendor / Contract Management
13.	Performance Audit of Advertising Contract	Determine contractor's compliance with the contract terms pertaining to Metro's revenue share.	Communications