GOVERNANCE AND AUDIT COMMITTEE

Thursday, March 7, 2019
4:00 PM

Conference Room 157
County Government Center
70 West Hedding Street
San Jose, CA

AGENDA

CALL TO ORDER

1. ROLL CALL

2. PUBLIC PRESENTATIONS:

This portion of the agenda is reserved for persons desiring to address the Committee on any matter not on the agenda. Speakers are limited to 2 minutes. The law does not permit Committee action or extended discussion on any item not on the agenda except under special circumstances. If Committee action is requested, the matter can be placed on a subsequent agenda. All statements that require a response will be referred to staff for reply in writing.

3. ORDERS OF THE DAY

CONSENT AGENDA


5. ACTION ITEM - Ratify appointment of Neil Berman, representing the City of Morgan Hill, to the Bicycle & Pedestrian Advisory Committee for the two-year term ending June 30, 2020.


7. INFORMATION ITEM - Receive an update from Auditor General Office staff on the status of projects contained in the current Internal Audit Work Plan.

REGULAR AGENDA

8. ACTION ITEM - Recommend that the VTA Board of Directors amend the FY 2019 Internal Audit Work Plan to add the Employee Attendance Audit. This action will increase the FY 2019 Internal Audit Work Plan by $15,000 for a total not to increase value of $65,000 for this audit.
9.  **ACTION ITEM** - Recommend that the VTA Board of Directors review and receive the Auditor General's report on the FY 2019 Risk Assessment Refresh; and approve the Auditor General’s recommended Internal Audit Work Plans and projects for FY 2020 and 2021.


**OTHER ITEMS**

11. Items of Concern and Referral to Administration.

12. Review Committee Work Plan. (Fernandez)

13. Committee Staff Report. (Fernandez)


15. Determine Items for the Consent Agenda for future VTA Board of Directors' meetings.

16. **ANNOUNCEMENTS**

17. **ADJOURN**

In accordance with the Americans with Disabilities Act (ADA) and Title VI of the Civil Rights Act of 1964, VTA will make reasonable arrangements to ensure meaningful access to its meetings for persons who have disabilities and for persons with limited English proficiency who need translation and interpretation services. Individuals requiring ADA accommodations should notify the Board Secretary’s Office at least 48-hours prior to the meeting. Individuals requiring language assistance should notify the Board Secretary’s Office at least 72-hours prior to the meeting. The Board Secretary may be contacted at ☏ (408) 321-5680 or email board.secretary@vta.org or ☏ (408) 321-2330 (TTY only). VTA’s home page is www.vta.org or visit us on www.facebook.com/scvta. ☏ (408) 321-2300: 中文 / Español / 日本語 / 한국어 / tiếng Việt / Tagalog.

Disclosure of Campaign Contributions to Board Members (Government Code Section 84308) In accordance with Government Code Section 84308, no VTA Board Member shall accept, solicit, or direct a contribution of more than $250 from any party, or his or her agent, or from any participant, or his or her agent, while a proceeding involving a license, permit, or other entitlement for use is pending before the agency. Any Board Member who has received a contribution within the preceding 12 months in an amount of more than $250 from a party or from any agent or participant shall disclose that fact on the record of the proceeding and shall not make, participate in making, or in any way attempt to use his or her official position to influence the decision. A party to a proceeding before VTA shall disclose on the record of the proceeding any contribution in an amount of more than $250 made within the preceding 12 months by the party, or his or her agent, to any Board Member. No party, or his or her agent, shall make a contribution of more than $250 to any Board Member during the proceeding and for three months following the date a final decision is rendered by the agency in the proceeding. The foregoing statements are limited in their entirety by the provisions of Section 84308 and parties are urged to consult with their own legal counsel regarding the requirements of the law.

All reports for items on the open meeting agenda are available for review in the Board Secretary’s Office, 3331 North First Street, San Jose, California, (408) 321-5680, the Monday, Tuesday, and Wednesday prior to the meeting. This information is available on VTA’s website at http://www.vta.org and also at the meeting.

**NOTE:** THE BOARD OF DIRECTORS MAY ACCEPT, REJECT OR MODIFY ANY ACTION RECOMMENDED ON THIS AGENDA.
Governance and Audit Committee

Thursday, February 7, 2019

MINUTES

CALL TO ORDER

The Regular Meeting of the Governance and Audit Committee (“Committee”) was called to order at 4:03 p.m. by Chairperson O’Neill in Conference Room 157, County Government Center, 70 West Hedding, San Jose, California.

1. ROLL CALL

<table>
<thead>
<tr>
<th>Attendee Name</th>
<th>Title</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Larry Carr</td>
<td>Member</td>
<td>Present</td>
</tr>
<tr>
<td>Cindy Chavez</td>
<td>Vice Chairperson</td>
<td>Present</td>
</tr>
<tr>
<td>Raul Peralez</td>
<td>Member</td>
<td>Present</td>
</tr>
<tr>
<td>Teresa O’Neill</td>
<td>Chairperson</td>
<td>Present</td>
</tr>
<tr>
<td>Vacant</td>
<td>Member</td>
<td>N/A</td>
</tr>
</tbody>
</table>

A quorum was present.

2. PUBLIC PRESENTATIONS:

There were no Public Presentations.

3. ORDERS OF THE DAY

There were no Orders of the Day.

CONSENT AGENDA

4. Regular Meeting Minutes of December 6, 2018

M/S/C (Chavez/Peralez) to approve the Regular Meeting Minutes of December 6, 2018.

5. 2019 Governance and Audit Committee Meeting Schedule

M/S/C (Chavez/Peralez) to approve the 2019 Governance and Audit Committee Meeting Schedule.

NOTE: M/S/C MEANS MOTION SECONDED AND CARRIED AND, UNLESS OTHERWISE INDICATED, THE MOTION PASSED UNANIMOUSLY.
6. **Appointments to VTA Policy Advisory Boards**

M/S/C (Chavez/Peralez) to ratify appointments to the VTA Policy Advisory Boards.

7. **VTA Ethics Hotline Program Quarterly Report**

M/S/C (Chavez/Peralez) to review and receive the VTA Ethics Hotline Program Quarterly Summary Report.

RESULT: ACCEPTED [UNANIMOUS] – Consent Agenda Items #4-7

MOVER: Cindy Chavez, Vice Chairperson
SECONDER: Raul Peralez, Board Member
AYES: Carr, Chavez, O’Neill, Peralez
ABSENT: None

**REGULAR AGENDA**

8. **Paratransit Operations Transition Assessment**

Corey Saunders, Auditor General, provided an overview of the staff report, highlighting observations, risks and recommendations for the following: 1) trapeze software; 2) contractor transition and performance; 3) Americans with Disabilities Act (ADA) eligibility certification; 4) vehicle operations; 5) contract type; 6) paratransit fare structure; and; 7) customer complaints.

Inez Evans, Chief Operating Officer, and Aaron Vogel, Regional Transportation Services Manager, provided an overview of management’s responses and action plans.

Members of the Committee and staff had a robust discussion on the ADA Eligibility Certification Process including: 1) current certification process; 2) law changes; and 3) learning opportunities and mobility management resources associated with the current functional assessment. Members of the Committee expressed preference to the current tools used for paratransit eligibility certification and provided suggestions on how to improve the process using new technologies.

There were some discussions about the Trapeze software, its functionality as well as the staff resources needed to ensure Trapeze functionalities are used and maximized. Members of the Committee and staff also discussed the performance of VTA’s Access Paratransit contractor, MV Transportation.

Staff was asked to provide periodic updates to the Safety, Security, and Transit Planning and Operations Committee regarding the performance measures for MV Transportation. The Committee also asked staff to evaluate the feedback received from members and return to the Governance and Audit Committee prior to forwarding the Auditor General’s report to the Board.
M/S/C (Carr/Chavez) to review and receive the Auditor General’s report on the Paratransit Operations Transition Assessment. Further, staff will consider feedback, evaluate and report back to the Committee actions taken with regard to addressing the findings of the Auditor General.

<table>
<thead>
<tr>
<th>RESULT:</th>
<th>ACCEPTED [UNANIMOUS] – Agenda Item #8</th>
</tr>
</thead>
<tbody>
<tr>
<td>MOVER:</td>
<td>Larry Carr, Board Member</td>
</tr>
<tr>
<td>SECONDER:</td>
<td>Cindy Chavez, Board Member</td>
</tr>
<tr>
<td>AYES:</td>
<td>Carr, Chavez, Peralez, O’Neill</td>
</tr>
<tr>
<td>ABSENT:</td>
<td>None</td>
</tr>
</tbody>
</table>

9. **Review Status of Internal Audit Work Plan**

Mr. Saunders provided an overview of the Internal Audit Work Plan, highlighting the following: 1) RTI Project CAD/AVL Replacement is ongoing; 2) Annual Risk Assessment Refresh is in-process; 3) BART Silicon Valley Project – Phase 1 Invoicing Audit has begun; 4) upcoming planned projects, and; 5) continued follow-up on management’s action plans for prior audits.

Chairperson O’Neill noted that she has met with BART President, Bevan Dufty, and is looking forward to working with the BART Board to optimize the relationship between agencies.

Chairperson O’Neill referenced upcoming projects and suggested an assessment of VTA’s workforce is needed to help identify any potential gaps to delivering the mission of VTA.

Nuria I. Fernandez, General Manager/CEO and Committee Staff Liaison, indicated it is prudent that a third party evaluate VTA’s capabilities and capacity to take on the upcoming projects. Ms. Fernandez indicated she would welcome the Auditor General taking a look and providing additional recommendations. Ms. Fernandez noted if an item is added to the Internal Audit Work Plan other items would need to be prioritized accordingly.

On order of Chairperson O’Neill and there being no objection, the Committee reviewed and received the Auditor General’s Status of Internal Audit Work Plan.

**OTHER ITEMS**

10. **Items of Concern and Referral to Administration**

There were no Items of Concern and Referral to Administration.
11. **Review Committee Work Plan**

Ms. Fernandez noted the next Governance and Audit meeting is scheduled for Thursday, March 7, 2019.

Chairperson O’Neill requested adding clarity on the role of the Governance and Audit Committee in the Administrative Code. **On order of Chairperson O’Neill** and there being no objection, the Committee reviewed the Committee Work Plan.

12. **Committee Staff Report**

There was no Committee Staff Report.

13. **Chairperson's Report**

There was no Chairperson’s Report.

14. **Determine Items for the Consent Agenda for Future Board of Directors' Meetings**

**CONSENT:** None

**REGULAR:** None

15. **ANNOUNCEMENTS**

There were no Announcements.

16. **ADJOURNMENT**

**On order of Chairperson O’Neill** and there being no objection, the Committee was adjourned at 5:21 p.m.

Respectfully submitted,

Anita McGraw, Board Assistant
VTA Office of the Board Secretary
BOARD MEMORANDUM

TO: Santa Clara Valley Transportation Authority
   Governance and Audit Committee

THROUGH: General Manager, Nuria I. Fernandez

FROM: Board Secretary, Elaine Baltao

SUBJECT: Ratification of Appointment to the Bicycle & Pedestrian Advisory Committee

Policy-Related Action: No  Government Code Section 84308 Applies: No

ACTION ITEM

RECOMMENDATION:

Ratify appointment of Neil Berman, representing the City of Morgan Hill, to the Bicycle & Pedestrian Advisory Committee for the two-year term ending June 30, 2020.

BACKGROUND:

The Bicycle & Pedestrian Advisory Committee (BPAC) advises the VTA Board of Directors on planning and funding for bicycle and pedestrian projects and issues. The BPAC consists of 16 voting members, one appointed by each of VTA’s Member Agencies (the 15 cities in the county and the County of Santa Clara), and one non-voting member and alternate appointed by the Silicon Valley Bicycle Coalition (SVBC). The BPAC also serves as the countywide bicycle and pedestrian advisory committee for the County of Santa Clara.

The BPAC bylaws specify that the appointment term is two years and that members may be appointed to successive terms. Committee members must live, work or both in Santa Clara County during their term. Voting members of the Committee must also be a representative of the Member Agency’s local bicycle advisory committee or, for Member Agencies without a local bicycle advisory committee, their representative must be an individual who lives or works in the local jurisdiction and is interested in bicycle or pedestrian issues. BPAC members are precluded from representing a Member Agency that is their employer.
The process to fill BPAC vacancies is that staff notifies the appointing authority of the vacancy or approaching term expiration and provides the current membership requirements. The appointing authority then appoints one member for the designated membership position. For vacancies occurring mid-term, the bylaws specify that they be filled for the remainder of the term by the appointing authority. In both cases, the Governance & Audit Committee must ratify the appointment.

**DISCUSSION:**

VTA staff notified appointing authorities on the June 30th BPAC expiration of the then current term, advised them on their representative’s standing, provided information on the appointment process, and requested that they appoint their BPAC representative for the new term.

In response, the indicated appointing authority appointed the following individual to serve as its BPAC representative for the new two-year term commencing July 1, 2018:

**New appointment**

- Neil Berman, appointed by the City of Morgan Hill

Mr. Berman currently serves on the City of Morgan Hill's Parks and Recreation Commission, which for Morgan Hill, also provides policy recommendations relating to bikeway and trail planning for the City of Morgan Hill. Mr. Berman is currently a Partner with the Law Offices of Rucka, O'Boyle, Lombardo & McKenna and outside of his law practice, is dedicated in helping members of the community needing legal assistance. Mr. Berman has coached and volunteered with the Morgan Hill Pony Baseball and has volunteered at the San Francisco Food Bank and Dorothy's Kitchen in Salinas. Mr. Berman is an excellent representative for South County being a former Gilroy resident now living in Morgan Hill.

Staff recommends that the Governance & Audit Committee ratify the appointment of the aforementioned individual due to his qualifications, experience, and knowledge of bicycle and pedestrian issues.

**ALTERNATIVES:**

The Governance and Audit Committee could choose to not ratify the appointment and could request that the appointing authority appoint another representative.

**FISCAL IMPACT:**

There is no fiscal impact as a result of this action.

Prepared by: Board Office
Memo No. 6926
BOARD MEMORANDUM

TO: Santa Clara Valley Transportation Authority
Governance and Audit Committee

THROUGH: General Manager, Nuria I. Fernandez

FROM: Chief Operating Officer, Inez Evans

SUBJECT: Update of Paratransit Operations Transition Assessment

FOR INFORMATION ONLY

BACKGROUND:

A component project contained in the Board-approved FY 2018 Internal Audit Work Plan was this Paratransit Operations and Transition Assessment.

This assessment was performed by VTA’s Auditor General (AG) in accordance with the Standards for Consulting Services issued by the American Institute of Certified Public Accountants, as are all AG audits and reviews. The report was prepared for use by VTA’s Board of Directors, Governance and Audit Committee, and management.

The objective was to evaluate the controls, processes and operating effectiveness of VTA’s ACCESS paratransit operations. This included:

- Assessing the transition from Outreach to MV and MTM, and the related change from the brokerage model to direct VTA management.
- MV and MTM’s compliance with their contracts, including financial billing and operational and performance reporting.
- VTA’s compliance with ADA paratransit regulations, including service area, and trip scheduling, dispatch and timeliness.
- Follow-up on the status and implementation of management responses from prior AG audits.

Based on the work performed, an overall rating of Medium was assigned to the report to help management understand the assessment of the overall design and operating effectiveness of VTA’s ACCESS paratransit program.
At the Governance and Audit Committee meeting on February 7, 2019, the AG presented the observations and recommendations of the controls, processes and operating effectiveness of VTA’s ACCESS paratransit, along with implementation of management’s responses and action plan.

During this discussion, Board Members expressed their concerns and opposition to the AG recommendation to move to in person assessments to determine paratransit eligibility as well as not having dedicated staff to ensure Trapeze software is supported for effectiveness.

**DISCUSSION:**

VTA management reaffirms its responses in the Paratransit Operations and Transition Assessment (Report No. 2019-3) conducted by the Auditor General. To improve operational efficiencies and fully utilize the functionality of the Trapeze modules, it is imperative that VTA has a permanent, full-time Operations System Administrator (OSA) to manage all Trapeze modules in Operations. Operations Division has initiated the paperwork to request budget and additional headcount for this OSA.

Staff has received the AG’s recommendation to offer in person assessments and supports the committee’s reaffirmation to not change the current interview process. Eligibility assessments and certifications will continue with Model A (the currently used model) that indicates over-the-phone assessments. The transition in eligibility assessments and certifications to Model B (in-person interviews) is paused unless otherwise directed by the VTA Board of Directors. Staff will explore ways to modernize and enhance the over the phone process with current technology and industry trends. Furthermore, construction on the Mobility Training Center that would have facilitated in person interviews for functional assessments will be re-evaluated to meet today’s operational needs within paratransit (i.e., office space, maintenance, conference and community room).

Prepared By: Aaron Vogel
Memo No. 6930
BOARD MEMORANDUM

TO: Santa Clara Valley Transportation Authority
   Governance and Audit Committee

FROM: Auditor General, Corey Saunders

SUBJECT: Review Status of Internal Audit Work Plan

FOR INFORMATION ONLY

VTA's Auditor General is responsible for developing and recommending the annual Internal Audit Work Plan, assigning and managing the resources required to conduct each internal audit or project, and providing project results and progress reports to the Governance & Audit Committee.

To keep members informed, the Auditor General's Office provides at each Governance & Audit Committee meeting a report on the current status of the Internal Audit Work Plan and its component projects. This includes an update on the projects currently underway as well as the projected order and estimated completion schedule of the remaining projects.

Prepared By: Corey Saunders, Auditor General
Memo No. 6917
## Internal Audit Work Plan – Status Report

<table>
<thead>
<tr>
<th>Project / Activity</th>
<th>Governance &amp; Audit Committee Meeting</th>
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<tbody>
<tr>
<td></td>
<td>FY19</td>
</tr>
<tr>
<td>RTI Project CAD / AVL Replacement</td>
<td>Ongoing</td>
</tr>
<tr>
<td>Annual Risk Assessment Refresh</td>
<td>Complete</td>
</tr>
<tr>
<td>BART Silicon Valley Project – Phase I Invoicing Audit</td>
<td>In-Process</td>
</tr>
<tr>
<td>Business Continuity Planning</td>
<td>In-Process</td>
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<tr>
<td>Comprehensive IT Risk Assessment</td>
<td>Planned</td>
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<tr>
<td>Fixed Assets Program / State of Good Repair</td>
<td>Planned</td>
</tr>
<tr>
<td>Employee Attendance Audit</td>
<td>Proposed</td>
</tr>
<tr>
<td>RTI Project – CAD/AVL Replacement (Final Phase)</td>
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<td>Trapeze Pass</td>
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*Note: the timelines reflected above are estimates and may be subject to change due to scheduling constraints and/or Board requests.*
### Internal Audit Work Plan – Status Report

<table>
<thead>
<tr>
<th>Project / Activity</th>
<th>Governance &amp; Audit Committee Meeting</th>
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</thead>
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<td></td>
<td>FY18</td>
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<tr>
<td></td>
<td>Nov 2017</td>
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<tr>
<td>Paratransit Operations Transition</td>
<td>Report Complete</td>
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<tr>
<td>BART Silicon Valley Extension C700 Contractor Compliance</td>
<td>Report Complete</td>
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<tr>
<td>Transaction Monitoring Audit – AP/Vendor Master Data</td>
<td>Report Complete</td>
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<tr>
<td>Joint Development Program</td>
<td>Report Complete</td>
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<tr>
<td>Annual Risk Assessment Refresh</td>
<td>Report Complete</td>
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</tbody>
</table>

**Note:** the timelines reflected above are estimates and may be subject to change due to scheduling constraints and/or Board requests.
BOARD MEMORANDUM

TO: Santa Clara Valley Transportation Authority
Governance and Audit Committee

FROM: Auditor General, Corey Saunders

SUBJECT: Amend FY 2019 Internal Audit Work Plan to Add Employee Attendance Audit

Policy-Related Action: No Government Code Section 84308 Applies: No

ACTION ITEM

RECOMMENDATION:

Recommend that the VTA Board of Directors amend the FY 2019 Internal Audit Work Plan to add the Employee Attendance Audit. This action will increase the FY 2019 Internal Audit Work Plan by $15,000 for a total not to increase value of $65,000 for this audit.

BACKGROUND:

The Internal Audit Work Plan specifies the projects that the VTA has authorized the Auditor General’s (AG) Office to undertake during the fiscal year. The FY 2018 and FY 2019 Internal Audit Work Plans were approved by the G&A Committee on March 1, 2018.

The VTA Board of Directors has delegated certain discretion to the Governance & Audit Committee in support of its responsibilities in overseeing the activities of the AG function. This includes approving scope modifications or cost adjustments for new or existing Work Plan projects.

On February 7, 2019, the Governance & Audit Committee and the General Manager/CEO requested the AG perform an additional audit on Employee Attendance. This memorandum requests to add this item in the FY 2019 Internal Audit Work Plan and to amend the budget to complete the work for this audit.
DISCUSSION:

The VTA’s approved FY 2019 budget includes 2,391 full-time equivalent employee positions. Each VTA employee is important in the delivery of his or her duties, whether they are serving internal customers or the riding public in VTA’s greater San Jose service area.

Project Scope - The objective of the audit is to assess whether excused and non-excused absences are reported promptly and accurately, and that any required follow-up is taken in accordance with VTA policy. The specific scope will be developed by the AG in conjunction with staff’s input.

The following preliminary scope areas represent areas that may be included in the audit, among other considerations:

- Obtain VTA policies and definitions for all types of employee absences - including holiday, bereavement leave, FMLA, rest or lunch, maternity or paternity, religious, sick time, disability, travel, and other excused absences
- Review Collective Bargaining Agreements to understand specific or unique absences
- Assess VTA’s timekeeping systems and recording of all time (absences, leaves, paid time) in financial records and the SAP system.
- Analyze absence trend data by department, potentially including the percentage of labor hours or dollars, or budgeted positions
- Assess whether staffing levels in general as well as specific mission critical positions, by department, have been identified and accounted for adequately considering absence trending data
- Document supervisors’ review and approval process for scheduled and unscheduled time off.
- Assess hours worked that were not documented or paid
- Determine whether controls are in place to identify prevent unauthorized time from being earned; and authorized and unauthorized time is being monitored
- Determine the method of time keeping that is being used, such as time clock, online application, paper time cards or other systems
- Determine the frequency of timekeeping and reporting, such as daily or weekly
- Determine the record retention policy and the safekeeping of personnel records
- Select a sample of absence hours paid, from across all VTA departments and divisions, to:
  - Trace into payment records
  - Determine mathematical accuracy
  - Assess revisions or changes
  - Look for signed approvals
  - Follow-up on disciplinary actions taken, if any

Phased Approach - The Auditor General’s Office recommends conducting the fieldwork for this audit in two phases, due primarily to the unknown extent of potential issues or findings:

- Phase I - a discovery phase and assessment of the magnitude of usage of excused and unexcused absences. Also considers the systems and controls used by VTA to manage the processes. At the conclusion of Phase I, the Auditor General will provide an interim status
report on extent of authorized and unauthorized absences, our observations, and the proposed scope and audit procedures for Phase II.

- **Phase II** - actual testing of a sample of selected absence, time or attendance records and systems. Testing would be distributed across all VTA departments, and include union and exempt personnel, and staff and management personnel. The AG will provide a final report at the conclusion of our work.

**Budget Estimate** - The Auditor General estimates that the fieldwork necessary to complete the entire scope of both phases would require a minimum of 350 hours for a total estimated cost of $65,000. Circumstances of our findings, scope changes or requests from the Governance & Audit Committee could require supplemental funding beyond this original proposed cost.

This project would be partially funded under the existing RSM US LLP contract. The $50,000 Supplemental Work Allowance in the Board-approved FY 2019 AG Work Plan budget will be converted to the Employee Attendance Audit. The AG staff is seeking an additional $15,000 to complete the full $65,000 estimated cost. Travel and other related expenses for this audit will be charged separately to “travel and other expenses” category of the FY 2019 Internal Audit Work Plan.

**ALTERNATIVES:**

The Board could choose to not add this project to the FY 2019 Internal Audit Work Plan, or it could modify the scope of the recommended project.

**FISCAL IMPACT:**

Appropriation for this expenditure is available in the FY 2019 adopted VTA Transit Fund Operating Budget.

Prepared by: Corey Saunders, Auditor General
Memo No. 6920
BOARD MEMORANDUM

TO: Santa Clara Valley Transportation Authority
   Governance and Audit Committee

FROM: Auditor General, Corey Saunders

SUBJECT: FY 2019 VTA Risk Assessment Refresh, and FY 2020 and FY 2021 Recommended Internal Audit Work Plans

Policy-Related Action: No

Government Code Section 84308 Applies: No

ACTION ITEM

RECOMMENDATION:

Recommend that the VTA Board of Directors review and receive the Auditor General's report on the FY 2019 Risk Assessment Refresh; and approve the Auditor General’s recommended Internal Audit Work Plans and projects for FY 2020 and 2021.

BACKGROUND:

VTA’s Auditor General (AG) is responsible for assisting the Board of Directors (Board) in fulfilling its fiduciary responsibilities of overseeing risks and controls in financial reporting, financial integrity, reputation and public perception of the organization, and program activities. The AG has a direct reporting relationship to the Board and Governance & Audit (G&A) Committee and an administrative reporting relationship to the General Manager/CEO.

The AG is, among other duties, responsible for:
- Developing and recommending the annual Internal Audit Work Plan;
- Assigning and managing the audit resources required to conduct each audit project;
- Providing audit results and/or status reports to the G&A Committee and Board.

The VTA Board of Directors has contracted with RSM US LLP to serve as its Auditor General and perform internal audit and consultative functions.
DISCUSSION:

The AG facilitates an annual high-level risk assessment of potential financial, business or reputation risks to VTA. These risks are derived from a combination of interviews with Board members, the General Manager and management, working knowledge of the VTA, and consideration of national transit industry trends and leading practices.

The AG’s FY 2019 Risk Assessment Refresh results are attached. Auditable risks are prioritized based on vulnerability and impact to VTA. New risks were identified that merit consideration from the Board. These risks vary in the potential impact to VTA achieving its objectives.

The AG’s recommended FY 2020 and FY 2021 Internal Audit Work Plans are also attached. Summary scope descriptions and cost estimates are provided for potential AG projects. Although not all risks merit an Auditor General project, Board awareness and consideration are paramount.

The Internal Audit Work Plans consist of sections based on specific responsibilities:

1. Recurring AG activities, such as the annual risk refresh and support of the Ethics Hotline;
2. New internal audit projects;
3. Supplemental Work Allowance (SWA), a pre-approved fund for allocation by the G&A Committee at its discretion to respond to changing conditions and events or to address levels of effort that need to be adjusted from the initial estimate.

Specific audit project schedules will be determined in coordination with the General Manager and VTA administration, with the goal of performing the projects at an appropriate time and manner minimizes disruption to VTA operations. The AG will provide periodic status reports to the G&A Committee.

ALTERNATIVES:

The Committee could recommend that the Board add, delete or modify some or all of the specific projects and services included in the Recommended FY 2020 or FY 2021 Internal Audit Work Plans.

FISCAL IMPACT:

Appropriations for these expenditures are being considered in the proposed FY 2020 and FY2021 budgets.

Prepared by: Corey Saunders, Auditor General
Memo No. 6928

ATTACHMENTS:

- FY20-and-FY21-AG-Recommended-IA-Work-Plan-for-GA-Comm-Meeting-03-07-19 (FINAL CAS 26FEB19 2pm) (002) (PDF)
SANTA CLARA VALLEY TRANSPORTATION AUTHORITY

FY19 Risk Refresh
FY20 and FY21 Recommended Internal Audit Work Plans

March 7, 2019
Governance and Audit Committee Meeting
VTA Auditor General Responsibilities:

VTA’s Auditor General is responsible for:

• Assisting the Board to fulfill its fiduciary responsibility through risk management, audit, and efficiency improvement processes
• Developing an annual Internal Audit Work Plan
• Identifying operational enhancements and process improvement opportunities
• Reporting results to the Governance & Audit Committee and the Board
• Monitoring VTA Ethics Hotline and investigating submissions
• Holding an annual public meeting

The Auditor General’s Office cannot:

• Perform management functions or make management decisions
• Implement any audit recommendations
• Create or develop any VTA policies or studies
### Previously Completed AG Projects (Selected)

<table>
<thead>
<tr>
<th>Information Technology</th>
<th>Financial Reporting</th>
<th>Operations</th>
<th>Strategic</th>
<th>Safety &amp; Security</th>
<th>Special Projects &amp; Programs</th>
</tr>
</thead>
<tbody>
<tr>
<td>• CAD / AVL Project Monitoring</td>
<td>• Third Party Fare Reporting</td>
<td>• Paratransit Transition to MV</td>
<td>• Transit Oriented Development</td>
<td>• Network Security</td>
<td>• BART SV Project Schedule</td>
</tr>
<tr>
<td>• Network Security</td>
<td>• Grants Management</td>
<td>• Operator Scheduling</td>
<td>• Succession Planning</td>
<td>• Public Safety Process</td>
<td>• Alum Rock Construction</td>
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<tr>
<td>• IT Development &amp; Project Management</td>
<td>• Timekeeping and Payroll</td>
<td>• Paratransit Transition to MV</td>
<td>• Express Lane Operations</td>
<td>• Sheriff’s Office Contract</td>
<td>• BART SV Interagency Agreement</td>
</tr>
<tr>
<td>• Trapeze Ops implementation</td>
<td>• ATU Pension Plan</td>
<td>• Accounts Payable Master File</td>
<td>• Risk Assessments</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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Notes:
* Risk Area has a proposed FY20 or FY21 project. See next slides.
** Risk Area has a FY19 approved project, which is not yet underway. See next slide.
## FY19 Approved AG Projects (Not Yet Underway)

<table>
<thead>
<tr>
<th>Project Area</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Comprehensive IT Risk Assessment</strong></td>
<td>Examine risks and controls re: enterprise-wide IT operations and governance. Considerations may include:</td>
</tr>
<tr>
<td></td>
<td>• Business process and IT support structures</td>
</tr>
<tr>
<td></td>
<td>• IT general controls (ITGC)</td>
</tr>
<tr>
<td></td>
<td>• IT application controls (ITAC)</td>
</tr>
<tr>
<td></td>
<td>* Benchmarking of IT practices</td>
</tr>
<tr>
<td></td>
<td>* VTA’s consideration of other IT risks</td>
</tr>
<tr>
<td><strong>Fixed Assets Program</strong></td>
<td>Examine processes for fixed assets and <strong>State of Good Repair</strong>. Considerations may include:</td>
</tr>
<tr>
<td></td>
<td>• Adequacy of policies and procedures</td>
</tr>
<tr>
<td></td>
<td>• Financial and reconciliation controls</td>
</tr>
<tr>
<td></td>
<td>• FTA Circular on State of Good Repair</td>
</tr>
<tr>
<td></td>
<td>* Asset requisition, disposal and capital budgeting</td>
</tr>
<tr>
<td></td>
<td>* Funding for rolling stock and infrastructure needs</td>
</tr>
<tr>
<td><strong>Supplemental Work Allowance (SWA)</strong></td>
<td>• For projects or scope changes to be determined by the G&amp;A Committee</td>
</tr>
<tr>
<td></td>
<td>• $50,000 available; has not been utilized for FY19</td>
</tr>
<tr>
<td></td>
<td>• Proposed for use in relation to Employee Attendance Audit recently requested by both G&amp;A and VTA’s GM/CEO</td>
</tr>
</tbody>
</table>

**Note:** These projects and related budgeted costs were previously approved by the G&A Committee on March 1, 2018. They are included here for reference, and will be scheduled by the AG’s Office.
# FY20 Recommended AG Projects

<table>
<thead>
<tr>
<th>Project Area</th>
<th>Description</th>
</tr>
</thead>
</table>
| **RTI Project – CAD/AVL Replacement** | Final phase of prior project to examine current and potential future needs of the RTI (Real Time information) project for Computer-Aided Dispatch (CAD) / Automatic Vehicle Location (AVL) by performing Independent Project Oversight (IPO) throughout the project’s duration. Considerations may include:  
  • Pre-Implementation review  
  • System implementation strategy  
  * Cost/Funding  
  * RFP and contract, vendor capabilities |
| **Trapeze Pass**                   | Examine Trapeze Pass system (Access Paratransit) processes and controls. Considerations may include:  
  • Software module acquisition and configuration  
  * Module updates and go-live  
  * Interface with invoicing and date reporting |
| **2016 Measure B Sales Tax**       | Examine processes and planned controls for Measure B receipts and expenditures. Considerations may include:  
  • Oversight and management of collected funds  
  • Preparation, process and policies for increased volume of capital requests, expenditures and monitoring  
  • VTA published Guidelines and Master Agreements with communities and partner agencies  
  • Eligibility of projects and expenditures under Measure B definitions for nine program categories  
  • Adequacy of any external audit procedures |
| **Cyber Security**                | Examine VTA’s Cyber Security framework and adequacy of processes and controls. Considerations may include:  
  • Threat and vulnerability assessment  
  * Programs staffing, awareness, and training  
  • Phishing and spoofing prevention  
  * Data management and protection  
  • White hat hacking attempts  
  * Identity and access management |
| **Investment Controls**           | Examine processes supporting treasury controls over investment transactions. Performed every three years, per Board policy (last report issued in FY17). Considerations may include:  
  • Effectiveness of the design and operation of internal controls.  
  • Current policies and procedures, investment reports, journal entry preparation and reconciliations  
  • Ongoing portfolio monitoring, and third party servicer report reviews |
## FY21 Recommended AG Projects

<table>
<thead>
<tr>
<th>Project Area</th>
<th>Description</th>
</tr>
</thead>
</table>
| **Diridon Station** | Examine plans and partners related to the Diridon Station development. Considerations may include:  
  - Project planning and development  
  - Community outreach  
  * Joint agreement and MOUs  
  * VTA’s share of funding vs. risk |
| **MTC Allocation/ Bay Area Transit Relationships** | Examine the controls and processes surrounding VTA’s MTC allocation. Considerations may include:  
  - Reasonableness and proportion of allocation  
  - Subjectivity in allocation process  
  * Impact of BART go-live  
  * VTA process to identify and apply for grants |
| **BART SV Phase II Contract Administration (Note 1)** | Examine the BART Phase II contract administration process and controls. Considerations may include:  
  - Applicable policies, standards, processes and controls  
  - VTA PMO structure and contractual oversight personnel and skillsets  
  - Engineering, Consulting and Construction Contractor’s compliance with their contracts  
  - Timeliness of payments to BSV contractors and vendors |
| **SAP System Segregation of Duties** | Examine the segregation of duties related to the SAP system. Considerations may include:  
  - Module enhancements made, or new risks resulting from the expected 2020 SAP upgrade  
  - Vendor management process, controls and ongoing monitoring  
  - Risks of duplicate payments or unauthorized access to vendor master data  
  - Fraud prevention controls and reporting |

Note (1): Project was previously named “BART SV Phase II PMO Assessment” and approved by G&A Committee on March 1, 2018. Title and objectives have been modified slightly, as a result of our Risk Assessment.
## Potential Future AG Projects

<table>
<thead>
<tr>
<th>Project Areas</th>
<th>Description</th>
</tr>
</thead>
</table>
| **Maintenance Operations & Scheduling** | Examine VTA’s maintenance operations and scheduling at bus and rail yards. Considerations may include:  
• Methodology for planning and scheduling maintenance  
• Key performance indicators (KPIs) & continuous improvement  
• Productivity and process effectiveness  
  * Internal controls and monitoring  
  * Utilization of SAP and other technology  
  * Parts planning and inventory utilization |
| **Rolling Stock**             | Examine the process related to the purchase, planning, use, and maintenance of VTA’s rolling stock.  
Considerations may include:  
• Maintenance schedule and productivity  
• Supply chain operations related to parts procurement  
• Mid-life rehabilitation  
  * Vehicle roll out / shortages  
  * Impact on the system and riders |
| **Regulatory Compliance**     | Examine establishment and tracking of regulatory compliance requirements. Considerations may include:  
• Regulators and organizational compliance requirements  
• Compliance assessment  
  * Internal monitoring and controls  
  * Federal, state, and local regulations |
| **Bus and Rail Yard Operations** | Examine VTA’s operational processes and controls at bus and rail yards. Considerations may include:  
• Productivity and process effectiveness  
• Key performance indicators (KPIs) and continuous improvement programs  
  * Internal controls and monitoring |
| **Capital Budget and Project Controls** | Examine the Capital Budget planning and monitoring processes. Considerations may include:  
• Methodology for reviewing and approving projects  
• Capital project and schedule execution  
• Project change order controls  
  * Project feasibility and planning  
  * Contractor selection and oversight  
  * Cost and project monitoring controls |
# FY20 Recommended AG Work Plan

## Auditor General Projects:

<table>
<thead>
<tr>
<th>Project Description</th>
<th>Est. Hours</th>
<th>Est. Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>RTI Project – CAD/AVL Replacement</td>
<td>120</td>
<td>$22,000</td>
</tr>
<tr>
<td>Trapeze Pass System (Notes 1, 2)</td>
<td>440</td>
<td>$84,000</td>
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<tr>
<td>2016 Measure B Sales Tax Funding</td>
<td>400</td>
<td>$75,000</td>
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<tr>
<td>Cyber Security</td>
<td>400</td>
<td>$76,400</td>
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<td>Investment Controls</td>
<td>80</td>
<td>$16,000</td>
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## Auditor General Services:

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<tr>
<th>Service Description</th>
<th>Est. Hours</th>
<th>Est. Cost</th>
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<tr>
<td>AG Services Support</td>
<td>380</td>
<td>$65,000</td>
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<tr>
<td>Annual Risk Refresh</td>
<td>60</td>
<td>$18,000</td>
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<tr>
<td>Follow-up of Management Action Plans</td>
<td>100</td>
<td>$20,000</td>
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<tr>
<td>Ethics Hotline Support</td>
<td>80</td>
<td>$13,500</td>
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**Expenses (Travel and Related Costs)**

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<tr>
<th>Description</th>
<th>Est. Cost</th>
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<tr>
<td>n/a</td>
<td>$25,000</td>
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</table>

**Supplemental Work Allowance (for Projects TBD by G&A Committee)**

<table>
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<tr>
<th>Description</th>
<th>Est. Cost</th>
</tr>
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<tbody>
<tr>
<td>200</td>
<td>$50,000</td>
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**Total**

<table>
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<tr>
<th>Total</th>
<th>2,260</th>
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<tbody>
<tr>
<td>FTE June 30, 2020</td>
<td>$464,900</td>
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</tbody>
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---

**Note (1):** Project and budget were previously approved for FY19, by G&A Committee on March 1, 2018. AG is proposing deferring these to FY21 based upon results of Risk Assessment.

**Note (2):** Trapeze PASS audit was increased by $11,000 over FY19 approved amount due to clarification around number of modules involved and other issues noted during Paratransit Operations Transition audit.
# FY21 Recommended AG Work Plan

<table>
<thead>
<tr>
<th>Work Plan</th>
<th>FYE June 30, 2021</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Est. Hours</td>
</tr>
<tr>
<td><strong>Auditor General Projects:</strong></td>
<td></td>
</tr>
<tr>
<td>Diridon Station</td>
<td>320</td>
</tr>
<tr>
<td>MTC Allocation/Bay Area Transit Relationships</td>
<td>400</td>
</tr>
<tr>
<td>BART SV Phase II Contract Administration</td>
<td>520</td>
</tr>
<tr>
<td>SAP System Segregation of Duties</td>
<td>450</td>
</tr>
<tr>
<td><strong>Audit General Services:</strong></td>
<td></td>
</tr>
<tr>
<td>AG Services Support</td>
<td>380</td>
</tr>
<tr>
<td>Annual Risk Assessment</td>
<td>80</td>
</tr>
<tr>
<td>Follow-up of Management Action Plans</td>
<td>100</td>
</tr>
<tr>
<td><strong>Ethics Hotline Support</strong></td>
<td>80</td>
</tr>
<tr>
<td><strong>Expenses (Travel and Related Costs)</strong></td>
<td>n/a</td>
</tr>
<tr>
<td><strong>Supplemental Work Allowance</strong></td>
<td>200</td>
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<tr>
<td><strong>Total</strong></td>
<td>2,530</td>
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</table>
BOARD MEMORANDUM

TO: Santa Clara Valley Transportation Authority
Governance and Audit Committee

THROUGH: General Manager, Nuria I. Fernandez

FROM: Chief Financial Officer, Raj Srinath

SUBJECT: Audit Status Report

FOR INFORMATION ONLY

BACKGROUND:

An Audit Status Report was presented to the Governance and Audit Committee on December 6, 2018 to provide a summary of the implementation status of recommendations. The Status Report is a control mechanism established by management to track and provide reasonable assurance that appropriate and timely action is taken by management in implementing the recommendations issued by the Auditor General. Implementation status of recommendations is based on compilation of information and documentary evidence from departments responsible for Implementation. At the G&A Committee meeting on December 6, 2018 several of the Committee members requested the following changes:

• Reconcile all closed projects with the Auditor General to eliminate confusion about the status
• VTA’s Audit Program Manager and Auditor General to meet on a quarterly schedule to reconcile open/closed Observations.
• VTA to report back to the Committee where there is a significant slip, by a year or more, anticipated in any of the Observations.

All the requested changes have been implemented. As of now, VTA is not aware of any Observations which we anticipate having a significant delay, other than any that are already addressed in this report. This memo aims to detail the changes made and presents a revised Audit Status Report.

DISCUSSION:

The Chart below provides a summary of the Observations for each audit currently implementing observations. The Auditor General has performed a total of 26 Audits of which 14 have all Observations Implemented. The remaining 12 Audits have Observations which are currently in
the process of being implemented. The Chart provides a snap shot of the status of all 119 Observations which relate to these 12 Audits. The G&A Committee Review dates for these audits range from November 2014 to February 2019.

**Status of Audit Observations as of January 2019**

The Chart below provides detail of the 44 Observations that are in Progress.

<table>
<thead>
<tr>
<th>Audit</th>
<th>Risk Rating</th>
<th>Original Implementation Date</th>
<th>Revised Implementation Date</th>
<th>Delay in Years</th>
<th>No of Observations Outstanding</th>
</tr>
</thead>
<tbody>
<tr>
<td>BART SV Interagency Agreement Assessment</td>
<td>HIGH</td>
<td>2/28/2015</td>
<td>Until all funds received</td>
<td>n/a</td>
<td>1</td>
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<tr>
<td>Operator Scheduling Assessment</td>
<td>HIGH</td>
<td>1/31/2017</td>
<td>4/30/2019</td>
<td>2.24</td>
<td>1</td>
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<tr>
<td>Succession Planning Process Assessment</td>
<td>HIGH</td>
<td>12/31/2017</td>
<td>9/30/2019</td>
<td>1.75</td>
<td>1</td>
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<tr>
<td>Succession Planning Process Assessment</td>
<td>HIGH</td>
<td>12/31/2017</td>
<td>6/30/2019</td>
<td>1.50</td>
<td>1</td>
</tr>
<tr>
<td>BART Comprehensive Agreement Assessment</td>
<td>HIGH</td>
<td>6/30/2018</td>
<td>6/30/2019</td>
<td>1.00</td>
<td>30</td>
</tr>
<tr>
<td>Records Information Management Program</td>
<td>HIGH</td>
<td>12/31/2018</td>
<td>12/31/2019</td>
<td>1.00</td>
<td>1</td>
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<tr>
<td>Succession Planning Process Assessment</td>
<td>HIGH</td>
<td>6/30/2018</td>
<td>6/30/2019</td>
<td>1.00</td>
<td>1</td>
</tr>
<tr>
<td>Records Information Management Program</td>
<td>HIGH</td>
<td>1/31/2019</td>
<td>12/31/2019</td>
<td>0.92</td>
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<tr>
<td>Express Lanes Funding and Operations Assess</td>
<td>MEDIUM</td>
<td>3/31/2017</td>
<td>4/30/2019</td>
<td>2.08</td>
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<tr>
<td>Grants Management &amp; Compliance Assessment</td>
<td>MEDIUM</td>
<td>12/31/2017</td>
<td>12/31/2019</td>
<td>2.00</td>
<td>1</td>
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<tr>
<td>Intergency Agreements Risk Assessment</td>
<td>MEDIUM</td>
<td>12/31/2017</td>
<td>5/31/2019</td>
<td>1.41</td>
<td>1</td>
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<tr>
<td>Joint Development Program and Tamien Station</td>
<td>MEDIUM</td>
<td>12/31/2018</td>
<td>4/30/2019</td>
<td>0.33</td>
<td>2</td>
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<tr>
<td>Intergency Agreements Risk Assessment</td>
<td>LOW</td>
<td>12/31/2017</td>
<td>5/31/2019</td>
<td>1.41</td>
<td>1</td>
</tr>
<tr>
<td>Special Events and Stadiums Service Assessments</td>
<td>LOW</td>
<td>7/31/2018</td>
<td>2/28/2019</td>
<td>0.58</td>
<td>1</td>
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</tbody>
</table>

Observations Outstanding Total 44
Below is a brief description of the Outstanding Items

• BART SV Interagency Agreement Assessment - Engineering & Transportation Infrastructure Development

VTA and City of Milpitas are in discussion regarding the remaining $709K of $17.8M due to VTA as of Feb 8, 2019.

• Operator Scheduling Assessment - Engineering & Transportation Program Delivery

Analysis of cost-benefit study of extending station platforms to accommodate three-car trains awaiting expected to be completed in 2019.

• Succession Planning Process Assessment - Human Resources & Diversity Programs


• BART Comprehensive Agreement Assessment - Engineering & Transportation Delivery

All recommendations have been included in the scope of negotiations for the Operations and Management (O&M) agreement. These items will be addressed in the final O&M agreement, to the extent they can be negotiated with BART. The O&M agreement will be executed before the opening of the Berryessa Extension, anticipated to be open in mid-2019.

• Records Information and Management Program

Progress on file mapping to be incorporated into the next scheduled update of the Record Retention Schedule submitted to VTA Board of Directors. (Release 3.0 estimated for Board Meeting December 2019)

• Express Lanes Funding and Operations Assessment - Procurement and Contracts

A matrix for process and control to ensure compliance with various contract provisions for projects in which VTA and Caltrans are collaborating is under development.

• Grants Management & Compliance Assessment - Grants Planning & Programming Development

Due to lack of resources, uploading of archived documents to the newly operational SharePoint Site operational is delayed.
• **Joint Development Program and Tamien Station Project Assessment- Finance and Budget**

These two observations are being folded this into a larger set of proposed Joint Development Policy revisions, so it can all be dealt with at one time. It’s taken longer to finish the evaluation as well as conduct outreach with key Board members. The plan is to take the proposed policy revisions to committees in March and Board in April.

• **Interagency Agreements Risk Assessment - Procurement and Contracts**

Development of guidelines and procedures is underway but delayed due to organizational key personnel changes and higher priority projects.

• **Special Events and Stadiums Service Assessment - Operations**

Development of processes and procedures to formalize guidance for use and deployment of ambassador volunteers, operator scheduling, and physical resources volunteers not yet complete.

Prepared By: Meeta Podar
Memo No. 6921
## Governance and Audit Committee Work Plan

<table>
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<th>Doc ID</th>
<th>Short Title</th>
<th>Origin</th>
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<th>BOD 3/7</th>
<th>BOD 4/4</th>
<th>BOD 4/19</th>
<th>AUDIT 5/2</th>
<th>BOD 5/2</th>
<th>AUDIT 6/6</th>
<th>BOD 6/6</th>
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<th>BOD 9/5</th>
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<td>Dept - Regional Transportation Services / Aaron Vogel</td>
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