



INTERNAL AUDIT REPORT

National Transit Database

R-18-09

December 19, 2018

Executive Summary

Introduction

In conjunction with the Board of Trustees' Audit Committee, Internal Audit (IA) developed a risk-based annual audit plan. All of the audits on the audit plan are conducted in accordance with the International Standards for the Professional Practice of Internal Audit, published by the Institute for Internal Auditors (IIA), and provide several benefits:

- Management's continuous improvement efforts are enhanced
- Compliance is verified and shortfalls are identified so that they can be corrected
- Board of Trustee oversight of governance, control, and risk management is strengthened

All of these benefits contribute toward the Board of Trustees' strategic plan focus areas of:

- Customer Service – Improve products, services, accessibility, and mobility
- Leadership and Advocacy – Address current and future transportation challenges
- Access to Opportunity – Enrich transit access and quality of life
- Strategic Funding – Be wise stewards of public resources
- Workplace of the Future – Foster dynamic, diverse, and engaged employees

As part of the 2018 audit plan, Internal Audit was directed by the Utah Transit Authority (UTA) Board of Trustees to perform an audit to determine if UTA had adequately addressed the 2015 National Transit Database (NTD) independent auditor findings. The preliminary assessment was performed in preparation for the 2016 independent auditor procedures and subsequent report and included both management findings and observations of management's progress against the independent auditor's findings. The audit includes a final status of the internal audit findings and excludes further consideration of the independent auditor's observations. The preliminary audit was concluded in May 2017 and the final audit report was completed in October 2018.

Background and Functional Overview

The Vice President of Finance for the Utah Transit Authority (UTA) provided a functional overview of the NTD reporting process to provide context to this report. Please note that all of the statements made are assertions by the Vice President of Finance and were not assessed by IA.

The National Transit Database (NTD) collects financial and service information from public transportation agencies across the country and requires that all transit agencies report performance data and statistics that the Federal Transit Administration (FTA) then submits to Congress for review. As a full reporter, the Utah Transit Authority (UTA) is required to report both annually and monthly to the NTD. In the annual report, UTA provides a summary of transit characteristics including financial, operational, and asset statistics. The monthly report includes operating statistics such as passenger trips, vehicle miles and vehicle hours.

The data submitted to the NTD is used to allocate FTA grant funding and to report operation statistics of UTA's transit system to the federal government, other agencies, researchers, and the public at large. It is a critical responsibility of UTA to ensure that the data is as accurate as possible and to ensure that systems are in place to monitor, review, and check that UTA is being a faithful steward of the data that belong to its operations.

Some initiatives which have been put in place to improve the accuracy and reliability of NTD data include:

- A biannual review and audit of the submitted data.
- Implementing the automation of submitted data to reduce the likelihood of transposition and human errors.
- Increased scrutiny of year over year data trends to help aid in validating data.
- Monthly Regional General Manager (RGM) review and approval.

NTD data is gathered through the use of software supplied by the Trapeze Software Group and is used to administer the operations of UTA's rail, buses and vanpool. Trapeze software gathers daily records from 944 operators and 1000+ revenue vehicles daily. The vanpool data is collected from RidePro software (a subsidiary of Trapeze) and tracks 350-490 vans and reports the day to day activities of the vanpool.

UTA has engaged its external auditors to perform procedures as required by the FTA in relation to the NTD and provide a report of their findings. Those procedures included testing over the NTD reporting process. Over the course of those annual procedures, there have been a significant reduction in the number of findings, asserting that reporting and accuracy have been greatly improved.

Objectives and Scope

The period of the preliminary audit was January 1, 2016, through December 31, 2016 with the completion of the audit work focusing on October 1, 2017 through September 30, 2018.

The primary focus of the internal audit included:

- Independent reviews of source and accumulation data
- Passenger miles traveled (PMT) sampling
- PMT reporting

The following areas were considered outside the scope of the internal audit:

- Underlying accuracy of NTD data, including how the data is gathered, defined, and reported at the operational level
- Aspects of the NTD process not addressed in the 2015 Independent Auditor Statement findings.

Audit Conclusion

Audit Report Rating*

This audit revealed improvements in the NTD reporting process through implementation of some data validation procedures and a monthly Regional General Manager (RGM) review and approval of reported NTD data as well as increased communication noted between UTA and the NTD Analyst. However, these improvements were made outside the adoption of a Policy or set of standard operating procedures (SOPs). Improvements identified were more likely due to the reliance on the expertise of individual employees rather than on adequate governance.

Without adequate governance and clear guidelines UTA is still at elevated risk not meeting the NTD's requirements of accurate, complete, and timely NTD reporting as well as adequate retention of source documentation. Should key employees leave without the documentation of best practices in place, UTA faces increased risk of non-compliance with NTD requirements.

A draft Policy and SOP was created but not necessarily shared or adopted by key stakeholders. Without key stakeholder input there is an increased risk that policies and procedures are not observed due to being invalid or incomplete or as a result of lack of buy in from key participants.

As evidenced through a significant reduction of findings in the most recent National Transit Database (NTD) agreed upon procedures (AUP) report from the external auditors, accuracy in reporting appears to be much improved. However, it is important to note that for an AUP engagement the procedures are much more limited in scope as compared to an audit or review engagement and the results of an AUP do not include an opinion or other assurance on UTA's internal controls. Therefore, it remains important that management continually review the reporting process for areas of improvement.

While this report details the results of the audit based on limited sample testing, the responsibility for the maintenance of an effective system of internal control and the prevention and detection of irregularities and fraud rests with management.

*Rating is defined in Appendix 2

Internal Audit would like to thank management and staff for their co-operation and assistance during the audit.

Table of Contents

APPENDIX 1: Index of Findings.....5
APPENDIX 2: Report Rating Matrices 15
APPENDIX 3: Distribution List 16

APPENDIX 1

Index of Findings

1.	Governance.....	6
2.	Accuracy of NTD data	8
3.	Review of data and documentation	10
4.	Timely Reporting of Vanpool data	11
5.	Close-out Period.....	13

APPENDIX 1

1. Governance

Preliminary Finding R-17-4-1		High
<p>Criteria: Governance is the combination of processes and structures implemented by the board and management to inform, direct, manage, and monitor the activities of the organization toward the achievement of its objectives.</p> <p>Condition: While some aspects of NTD reporting are the responsibility of specific individuals as indicated by an “NTD Responsibility Reference Guide”, overall ownership of the NTD process, including data gathering, accumulation, and reporting assigned could not be found. There was no clear, documented assignment of responsibility for the following functions:</p> <ul style="list-style-type: none"> • Aligning UTA’s NTD reporting processes with the NTD Policy Manual • All areas of data gathering, accumulation, and reporting • Reviewing source documentation, summary documentation and amounts submitted to NTD • Monitoring and maintaining Urbanized Area (UZA) allocations and supporting documentation • Communicating with NTD on issues such as updating operating expenditures if adjustments are made after the annual NTD report due date <p>Root/Cause Analysis: Data reported to NTD is derived from a variety of sources from within UTA, across several functions and business units. While each stakeholder contributes to the process, responsibility for managing the overall process, gathering and accumulating data and reporting to the NTD is not documented or well understood.</p>		
<p>Recommendations</p> <ul style="list-style-type: none"> • Responsibility for the overall NTD reporting process, as well as management of the process, data gathering, data accumulation, and reporting functions should be assigned ownership by UTA management in a policy. • Policies and procedures that align UTA’s processes with NTD’s standards should be designed with input from responsible parties, including, but not limited to, the following areas: <ul style="list-style-type: none"> – Roles and responsibilities for each area of data gathering, accumulation, and reporting – Ownership, timing, and objectives of reviews – Responsibility for identifying and retaining NTD reporting supporting documentation – Responsibility for communicating questions and concerns to the NTD and how to do so 		
Management Agreement	Owner	Target Completion Date
Yes	VP of Finance	August 31, 2017
<p>Responsibility for providing each piece of NTD data was defined in Fall of 2013 in the Comptroller’s NTD Responsibility Reference Guide. Regular meetings of key staff have been held since then to continue to improve NTD reporting. As a result of this staff work and strong oversight by the Comptroller, FTA accepted the 2014 NTD report with some comments (no issues with data) and the 2015 NTD report was accepted without any comments or issues. It is my understanding this means the information in the NTD report is materially correct.</p> <p>The NTD Responsibility Reference Guide is a reference guide for Finance and department staff for the identification of roles and responsibilities associated with each line of information required to</p>		

APPENDIX 1

complete the NTD monthly and annual reports. The Finance Department is responsible for maintaining the NTD Responsibility Reference Guide. We agree this Guide can be strengthened by including review and timeline requirements.

We will more clearly define Vice President, Chief Officer, and Regional General Manager roles and responsibility for development of their own department's processes for gathering, accumulating, validating, reviewing, and reporting. We will also specify the need to have written procedures, including identification of the tools used to collect, record, and report NTD data.

Final Status	Medium	
<p>Both an NTD Policy and standard operating procedures (SOP) were drafted, however, neither were adopted during the audit period or field work. IA also noted that key stakeholders may not have been adequately informed or consulted in the drafting of the Policy and SOP. The lack of adopted policies and procedures resulted in the increased risk that users were not aware of, or following best practices.</p> <p>The annual NTD Policy Manual is published by the NTD to assist reporting agencies in defining NTD terms and requirements. This manual assists users in aligning their responsibilities with minimum NTD standards for reporting processes. A process was not undertaken in the creation of the draft Policy or SOP to confirm that each aligned with the NTD Policy Manual.</p> <p>The draft Policy did assign ownership for the overall NTD reporting process as well as for all areas of data gathering, accumulation, and reporting. A single point of contact was identified for communication with the NTD analyst. Additionally, the draft Policy also assigned responsibility, through a separate, but referenced, responsibility chart, for departments to create their own review processes for assigned NTD areas.</p> <p>Recommendations:</p> <ul style="list-style-type: none"> • The draft Policy and SOP should be shared with all responsible parties identified prior to adoption and those parties should have the opportunity to give feedback • Management should identify the source documents for each data item reported to NTD and assign the document retention responsibility to the appropriate department • A comprehensive process of independent review of monthly and annually reported NTD data should be designed and implemented, which gives assurance that what appears on the NTD website agrees to Manager approved data as well as to source documents • The timing, standard, and objectives of reviews throughout the NTD reporting process should be documented in the SOP 		
Management Agreement	Owner	Target Completion Date
Yes	VP of Finance	July 31, 2019
<p>Accounting has created the high level policy for NTD that has been through Policy Committee in November 2018. That policy identifies all the information that is need to submit the Annual NTD report and the responsible parties to generate that information. Over the next few months all departments assigned will need to start developing Standard Operating Procedures that specifically identify the source documents and retention of the those documents. For the 2018 submission, the</p>		

APPENDIX 1

Accounting office has created a Standard Operating Procedure documenting the manual paper process as it stands for limited set of data that is reported on a monthly basis and certified at the annual submission by the Executive Director. Starting January 2019, that manual process is being automated for unlinked passenger trips, revenue service miles and revenue service hours so a new Standard Operating Procedure will be designed for those data sets in 2019.

Given the breadth (number of departments assigned to create SOPs) and the timing (year-end, the annual NTD submission in April 2019, and the next UTA triennial in Summer 2019) Accounting is asking for more time on this finding to develop a comprehensive review process that incorporates these undeveloped departmental SOPs.

2. Accuracy of NTD data

Preliminary Finding R-17-4-2	High
<p>Criteria: NTD Policy requires that the transit agency CEO endorse and attest to the accuracy of the agency's annual NTD report, as well as certify that procedures are documented and that internal controls are in place to ensure data accuracy.</p> <p>Condition:</p> <ul style="list-style-type: none">• Three (30%) of the 10 PMT Monthly Report amounts were not accurate and did not agree to amounts reported on source spreadsheets• 2016 PMT data that meets NTD standards for the directly operated and purchased transportation flex bus modes has not been gathered, and therefore cannot be accurately reported <p>Root/Cause Analysis: Several aspects of the NTD reporting process are manual in nature. Data is gathered from various individuals and systems, using multiple spreadsheets (reporting templates).</p> <p>While reporting templates were initially designed with controls such as validating formulas and the name of the preparer, many of these controls have been lost over time. The manual nature of the process and the number of individuals involved, results in a greater risk of inaccurate data reporting.</p> <p>In addition, there were no documented standard operating procedures to direct responsible parties on how to perform critical tasks, such as PMT sampling.</p>	
Recommendations	
<ul style="list-style-type: none">• Management should review the current reporting process to eliminate redundancies and embed controls where possible• Management should assess how and where automation of the process of gathering, accumulating, and reporting data to the NTD could be implemented to improve timeliness and accuracy• Management should implement independent reviews of the reported information at critical points within the process. The reviews should be designed to facilitate the accuracy of reporting and	

APPENDIX 1

supporting documentation. Independent reviews should align with those required in the NTD Policy Manual		
Management Agreement	Owner	Target Completion Date
Yes	VP of Finance	August 31, 2017
<p>We will document the reporting process used to complete the required NTD monthly and annual reports. This will include templates, template instructions, revision instructions, and the process flowchart which includes validation after the information has been compiled but prior to submission. As noted in item 1 above, procedures to support the actual collection of the data reported is the responsibility of the designee identified in the NTD Responsibility Reference Guide.</p> <p>Finance staff will use an inter-disciplinary team to review options for improving/automating the reporting process and inserting independent reviews at critical points (such as manual entry of data from a source document to NTD).</p>		

Final Status	Medium	
<p>There were no processes identified for reported data from the NTD website to be agreed back to NTD data approved by Regional General Managers (RGM) and other UTA parties responsible for NTD data collection and reporting on a monthly or annual basis.</p> <p>A process of mid-year and year-end validation was in place for certain NTD data items, however, the process did not include all data reported on a monthly or annual basis. The audit trail for most of the samples was weak because the months sampled were not always recorded on the tracking file.</p> <p>Recommendations:</p> <ul style="list-style-type: none"> • Management should undertake a process of identifying all monthly and annual data reported to NTD and map them back from the NTD website through to internal reporting, aggregation, and the source document • An independent review should be implemented, which assesses the accuracy, validity, and completeness of monthly and annually reported data as it appears on the NTD website • The overall map of NTD data (recommended above) should be assessed against the existing system review and validation to identify any gaps 		
Management Agreement	Owner	Target Completion Date
Yes	VP of Finance	July 31, 2019
<p>Accounting will develop a process of submission, review and reconciliation for all data submitted monthly and aggregated annually after departments are able to understand their assigned responsible data sets and develop SOPs that address accuracy.</p> <p>Given the breadth (number of departments assigned to create SOPs) and the timing (year-end, the annual NTD submission in April 2019, and the next UTA triennial in Summer 2019) Accounting is asking for more time on this finding to develop a comprehensive review process that incorporates these undeveloped departmental SOPs.</p>		

APPENDIX 1

3. Review of data and documentation

Preliminary Finding R-17-4-3		High
<p>Criteria: The NTD Policy Manual, as well as best practices recommend that consistent, independent reviews be performed, and documented, at critical points in the NTD reporting process. Critical points include, but are not limited to: source documentation, accumulation templates, reporting templates, and NTD system reporting.</p> <p>Condition: Although an RGM review and sign-off was instituted for NTD data, the process is not well understood, consistent, or sufficient to comply with NTD requirements.</p> <ul style="list-style-type: none"> • For 4 (29%) of the 14 RGM sign-offs reviewed, no date of review was noted • The RGM review is not always completed prior to data being entered into the NTD system. • There is no process to agree information recorded on the NTD system to the data reviewed and approved by RGMs • Reviews performed do not include source documents and data summaries, that would help ensure completeness, accuracy, and reasonableness of the data <p>Root/Cause Analysis: There are no written policies and procedures defining control activities to be performed. The responsibility to align UTA processes with NTD policies and standards has not been assigned by management.</p>		
Recommendation		
<ul style="list-style-type: none"> • The objectives of reviews should be documented • Reviews should occur at critical points throughout the reporting process, including final data reported to NTD • Documented procedures should include reviews of source documents and data summaries to ensure the completeness, accuracy, and reasonableness of the information reported • The date that NTD reports are prepared and the date they are reviewed should be documented 		
Management Agreement	Owner	Target Completion Date
Yes	VP of Finance	August 31, 2017
<p>The NTD Responsibility Reference Guide will be updated to include date requirements on the RGM review sign-offs. In addition, the Guide will also be updated to include submission requirement dates. As noted in item 1 above, departments will be required to document their procedures to include necessary reviews.</p>		
Final Status		Medium
<p>The objectives of the RGM/Manager review signoffs were not documented in the draft NTD Policy or SOP. Although the draft SOP did assign the monthly timing for RGM reports to be created and sent as well as the final reporting dates to the NTD, it did not specify what date the RGM approval should be completed by. As noted in the Final Status for finding 2 above, there was no review of monthly or annual data as recorded on the NTD website.</p>		

APPENDIX 1

Testing of RGM approvals (April 2018 through August 2018) revealed the following:

- Accountant records showed that 13 out of the 45 required approvals were not provided
- For 7 of the 32 approvals on file selected for further review, 5 were dated after the monthly deadline requirement for NTD reporting

Recommendations:

- Management should ensure that a comprehensive system of review is in place for NTD data as recommended in the Final Status for Finding 2 above
- For each review control designed and implemented as part of a comprehensive system, Management should identify and document the specific objectives of that review, including timing requirements, documentation retention requirements, and the assertion(s) being provided with the sign-off

Management Agreement	Owner	Target Completion Date
Yes	VP of Finance	December 31, 2019

Accounting will develop a comprehensive review for timing of approval, retention of documentation, and incorporate NTD questions and changes to the data that occur after submission is finalized by NTD.

Given the breadth (number of departments assigned to create SOPs) and the timing (year-end, the annual NTD submission in April 2019, and the next UTA triennial in Summer 2019) Accounting is asking for more time on this finding to develop a comprehensive review process that incorporates these undeveloped departmental SOPs.

4. Timely Reporting of Vanpool data

Preliminary Finding R-17-4-4	Medium
<p>Criteria: Timely reporting is a requirement documented in the NTD Policy Manual.</p> <p>Condition: Monthly Vanpool data is reported one month in arrears. For example, February 2017 data was reported as January 2017 data. Although a process is undertaken at year end to adjust monthly amounts for Vanpool to the correct periods, it is not clear whether that practice meets NTD requirements.</p> <p>Root/Cause Analysis: Vanpool users do not uniformly meet the reporting deadline, with approximately 50 percent consistently reporting late and 15 percent not reporting at all. This results in a lag between the end of the month and when it can be reported to NTD. In an effort to meet the NTD monthly reporting deadline, data from the prior month is entered for the current month.</p>	
Recommendations	
<ul style="list-style-type: none"> • Management should identify the responsible party for communicating with the NTD 	

APPENDIX 1

- The responsible party should inquire with NTD about the Vanpool reporting process to determine if it satisfies NTD standards or whether UTA can receive a waiver covering the Vanpool reporting process
- If UTA is not in compliance and no waiver may be granted UTA should assess how to improve reporting timeliness, with feedback from the NTD as needed, until the process is deemed compliant

Management Agreement	Owner	Target Completion Date
Yes	Special Services Program Manager	September 30, 2017
<p>Vanpool management will inquire with the UTA NTD representatives to contact NTD regarding the existing ridership reporting process. This includes identifying if current practices are acceptable with NTD or receiving waivers and/permission to continue with the current practice of vanpool ridership reporting. If current practices are considered to be unacceptable with NTD, management will work to identify changes to existing ridership reporting processes in order to become complaint with NTD reporting requirements.</p>		

Final Status	Low	
<p>The Vanpool Manager did inquire with the NTD Analyst regarding UTA practices for Vanpool reporting. The NTD Analyst's response reiterated the NTD policy requirement was that Vanpool data be reported by the end of the following month. UTA continued to report monthly data one month behind (e.g. September Vanpool data is reported as October). There was a process undertaken by the Accountant to correct the monthly reporting at year end, however, the NTD had not granted a waiver for UTA's Vanpool reporting methods, including the year end adjustment. Therefore the risk remains that UTA's non-compliance with NTD reporting may damage UTA's reputation or lead to reduced FTA funding consideration.</p> <p>It is recommended that Vanpool management review their NTD reporting process to determine if timely reporting can be achieved through technology or more effective sampling and estimation techniques.</p>		
Management Agreement	Owner	Target Completion Date
Yes	Coordinated Mobility Manager	December 31, 2019
<p>Currently, the Vanpool NTD process is to report the data as soon as it is available, however, due to the reliance on the self-reporting of the Vanpool customers the process causes a delay. Prior to finalizing the annual NTD submission it is the standard procedure to correct all the monthly Vanpool reporting for the year so that the annual report is corrected for Vanpool monthly reporting prior to the certification given by the UTA Executive Director.</p> <p>Vanpool management discussed the NTD reporting issue with the NTD Analyst as well as the regional FTA representative noting that the NTD does not have any systems or procedures in place to make an exception for when Vanpool data is entered. We will review our process to determine if a more timely NTD reporting deadline can be achieved, however, the Vanpool department has a number of priorities in carrying out new initiatives including implementing new billing software, maintenance and tracking systems, and a new fuel card system as well as addressing other audit risks identified.</p>		

APPENDIX 1

5. Close-out Period

Preliminary Finding R-17-4-5		Medium
<p>Criteria: NTD allows a two and half month revision period after the annual reporting due date, which ends on the 'Close-out' date. During the revision time, reporting transit agencies work with NTD analysts to ensure that data is accurate per NTD requirements. Due to additional requirements of quality assurance performed by the NTD later in the Closeout period, self-identified inaccuracies are best revised with the NTD Analyst within one month of the annual reporting date. Additional changes are still possible up to July 15th but may become increasingly difficult to make.</p> <p>Condition: UTA has utilized the revision period to correct issues identified by the NTD analyst. However, UTA does not have a formal, documented process to address those situations where UTA becomes aware that information submitted on April 30 needs to be revised.</p> <p>Root/Cause Analysis: Responsibility to monitor changes in data, such as operating expenses, after the annual report due date and prior to the close-out date has not been assigned. Additionally, responsibility to assess NTD reporting for completeness, accuracy, and reasonableness, and to communicate changes to the NTD analyst as needed has not been documented.</p>		
Recommendations		
<p>The extent of reviews put in place by management should include an assessment to determine whether NTD reported information agrees to external and internal report templates and source documentation, by an individual other than the employee that recorded the information on the NTD. If documentation is missing or information does not agree between the reporting templates and source documentation, the review should include an investigation of the underlying causes. For issues where a clear remedy is not apparent, the NTD Analyst's assistance should be sought. Management should also consider using the period between April 30 and May 31 to correct any self-identified inaccuracies with the NTD Analyst as the NTD does make this period available for such a purpose.</p>		
Management Agreement	Owner	Target Completion Date
Yes	VP of Finance	August 31, 2017
<p>Finance and departments exercise a great deal of care in preparing and entering NTD data prior to the April 30 NTD reporting deadline. In addition to the changes in items 1 through 4 above, we will include in the internal NTD Responsibility Reference Guide a requirement that departments have an employee double check information entered into the NTD system prior to UTA's April 30 submittal and that discrepancies be reported immediately to their RGM, Vice-President, or Chief Officer and the Accounting and Data Analyst. The NTD Responsibility Reference Guide will also describe the process to be used to report to NTD's analyst any discrepancies discovered after April 30.</p>		
Final Status		Low
<p>During field work IA noted that after the April 30th submittal date there was evidence of coordination between the appointed UTA point of contact and the NTD Analyst to correct self-identified</p>		

APPENDIX 1

inaccuracies discovered. IA notes that this is consistent with the draft NTD Policy assignment of NTD communication.

However, neither the draft Policy nor the draft SOP identified how to communicate self-identified inaccuracies to the NTD Analyst when there is still an open window to do so. In conjunction with the absence of a comprehensive review and validation process of NTD data previously identified in finding 2, the lack of a documented process to report self-identified inaccuracies after the submission date increased the overall risk of inaccurate NTD reporting.

It is recommended that management documents the process for reporting self-identified inaccuracies after the submission date.

Management Agreement	Owner	Target Completion Date
Yes	VP of Finance	December 31, 2019

Accounting will incorporate an official method of reporting inaccuracy to all the responsible parties after a comprehensive framework is created in 2019.

APPENDIX 2

REPORT RATING MATRICES

OVERALL REPORT RATING

The overall report ratings are defined as follows, applicable to the audit scope as defined

Descriptor	Guide
Fully effective	Controls are as good as realistically possible, both well-designed and operating as well as they can be.
Substantially effective	Controls are generally well designed and operating well but some improvement is possible in their design or operation.
Partially effective	Controls are well designed but are not operating that well. OR While the operation is diligent, it is clear that better controls could be devised.
Largely ineffective	There are significant gaps in the design or in the effective operation of controls – more could be done.
Totally ineffective	Virtually no credible controls relative to what could be done.

DETAILED FINDING PRIORITY RATING

Descriptor	Guide
High	Matters considered being fundamental to the maintenance of internal control or good corporate governance. These matters should be subject to agreed remedial action within three months.
Medium	Matters considered being important to the maintenance of internal control or good corporate governance. These matters should be subject to agreed remedial action within six months.
Low	Matters considered being of minor importance to the maintenance of internal control or good corporate governance or that represents an opportunity for improving the efficiency of existing processes. These matters should be subject to agreed remedial action and further evaluation within twelve months.
Implemented	Management action has been taken to address the risk(s) noted in the audit finding.

APPENDIX 3

DISTRIBUTION LIST			
Name	For Action ¹	For Information	Reviewed prior to release
Interim Executive Director	*		*
Sr Counsel Managing Attorney		*	
VP of Finance	*		*
Chief Safety, Security and Technology Officer	*		*
Comptroller	*		*
Manager Operations Analysis and Solutions	*		*
Coordinated Mobility Manager	*		*
Accountant	*		*

¹For Action indicates that a person is responsible, either directly or indirectly depending on their role in the process, for addressing an audit finding.