

**Orange County Transportation Authority
Fiscal Year 2021-22 Internal Audit Plan
Fourth Quarter Update**

Audit Activity	Project Number	Description	Primary Audit Type	Planned Staff Hours	Staff Hours To Date	Under (Over)	Status (Date Issued)
Mandatory External Independent Audits							
Annual Financial Audits and Agreed-Upon Procedures (AUP) Reviews	FY22-001 through FY22-004	Coordinate and report on annual financial and AUP reviews for fiscal year (FY) 2020-21.	Financial	425	454	(29)	Complete
External Regulatory Audits	FY22-005	Coordinate and report on external audits by regulatory or funding agencies.	Compliance	32	22	11	
State Triennial Review	FY21-007	Procure independent audit firm and coordinate and report on the required State Triennial Performance audits of the Orange County Transportation Authority (OCTA), Orange County Transit District, and Laguna Beach Municipal Transit Lines.	Compliance	180	253	(73)	Complete
Internal Audit Department Projects							
Risk Assessment and Annual Audit Plan	FY22-100	Preparation of the annual audit plan, quarterly updates to the audit plan, and periodic assessment of risk throughout the year, including monitoring the audit results of related entities.	Audit Plan and Updates	180	182	(2)	Complete
Quality Assurance and Self-Assessment	FY22-101	Update of Internal Audit Policies & Procedures. Annual self assessment of the Internal Audit Department's (Internal Audit) compliance with Generally Accepted Government Auditing Standards.	Quality Assurance	120	139	(19)	Complete
Fraud Hotline Activities	FY22-102	Administrative duties related to maintenance of the Fraud Hotline and work related to investigations of reports of fraud, waste, or abuse.	Fraud Hotline	160	48	112	11 Reports
Peer Review	FY22-104	Participate in peer reviews of other internal audit agencies in exchange for reciprocal credit towards required peer review of OCTA's Internal Audit. Report results of peer review to the Finance and Administration Committee and the Board of Directors (Board).	Peer Review	120	103	17	Peer Report Issued 3-27-22
Automated Workpaper Solution	FY22-103	System updates/training related to automated workpaper solution.	Workpaper System	40	34	7	

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Internal Audits							
Security and Emergency Preparedness							
Physical Access Security	FY21-511	Review and test controls in place to ensure adequate physical access security at OCTA locations.	Internal Control / Operational	140	406.5	(267)	Complete 1-18-22
Clerk of the Board							
Form 700 Disclosures	FY21-510	Review and test controls in place related to coordination of Form 700 disclosures by designated employees.	Compliance	24	12	12	Complete 7-15-21
Public Records Requests	FY22-510	Assess and test controls in place to ensure compliance with regulations, policies, and procedures.	Compliance	160	102	58	In Process
Express Lanes Program and Motorist Services							
Freeway Service Patrol	FY22-509	Review and test oversight, compliance, and invoice review controls over freeway service patrol activities and consultants.	Operational/ Compliance	240	233.5	7	Complete 4-21-22
People and Community Engagement							
Benefit Programs: Incentives	FY22-502	Assess and test policies, procedures, and controls over employee incentive programs.	Operational	240	278	(38)	Complete 12-23-21
Temporary Staffing	FY22-506	Assess and test oversight, contract compliance, and invoice review controls related to temporary staffing contracts and services.	Operational/ Compliance	240	241	(1)	Complete 4-21-22
Capital Programs							
OC Streetcar - Construction	FY22-505	Review of oversight controls, contract compliance, and invoice review controls related to design and construction of the OC Streetcar project.	Internal Control / Compliance	320	498	(178)	In Process
On-Call Right-of-Way (ROW) and Appraisal Services	FY22-511	Assess and test oversight, contract compliance, and invoice review controls over the use of consultant services for ROW and appraisal services.	Internal Control / Compliance	240	195	45	In Process

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Operations							
Facilities Maintenance	FY21-507	Review of facilities maintenance function within the Operations Division, including oversight controls and contract compliance.	Operational / Compliance	180	418	(238)	Complete 2-9-22
Revenue Vehicle Purchases	FY22-508	Review revenue vehicle purchase activities to determine compliance with regulations, policies, and procedures.	Internal Control/ Operational	240	260	(20)	Complete 6-29-22
Non-Revenue Vehicle Purchases and Assignment	FY22-512	Review non-revenue vehicle and accessory purchases and assignments to determine compliance with policies and procedures, and evaluate activities to assess economy and efficiency.	Internal Control/ Operational	240	188.5	52	In Process
Finance and Accounting							
Treasury	FY22-501, FY22-504	Semi-annual review of investments: compliance, controls, and reporting.	Compliance	300	300	-	2 Reports Issued
Information Systems							
Cybersecurity	FY22-5XX	Design a scope of work and procure an audit consultant to evaluate OCTA's cybersecurity program.	Internal Control/ Operational	100		100	
Contract Administration and Materials Management (CAMP)							
Independent Cost Estimates	FY22-513	Review and test controls to ensure independent cost estimates are properly prepared and in compliance with regulations, policy, and procedures.	Internal Control/ Compliance	160	59	101	In Process
Price Reviews	PR22-XXX	As requested by the CAMP Department, apply AUP to sole source, single bid, and architectural and engineering firm proposals.	Price Review	900	766	134	23 Reports Issued
Buy America	FY22-503	As requested by the CAMP Department, apply AUP to determine compliance with Buy America requirements.	Buy America	160	151	9	1 Report Issued

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External Affairs							
Public Outreach	FY22-504	Assess and test oversight, contract compliance, and invoice review controls related to public outreach activities for the Interstate 405 Project.	Internal Control/ Compliance	240	239.5	1	Complete 2-8-22
Unscheduled Reviews and Special Requests							
Unscheduled Reviews and Special Requests	FY21-802, FY22-800	Time allowed for unplanned audits and requests from the Board or management.	Varies	240	189	51	1 Report Issued
Monitoring Activities							
Measure M Taxpayer Oversight Committee (TOC)	FY22-601	Coordination of audit activities on behalf of the Audit Subcommittee of the TOC.	Administrative Support	60	38	22	
Metrolink Audit Activities	FY22-602	Review/monitor audit results of Metrolink activities.	Non-Audit Service	20		20	
Capital Asset Inventory Observation	FY22-604	At the request of the Finance and Administration Division, observe and apply limited procedures related to the biannual capital asset inventory counts.	Non-Audit Service	80	225	(145)	Complete
Bus Base Inspections	FY22-603	At the request of the Operations Division, participate in annual base inspections.	Non-Audit Service	60	24	36	Complete
Follow-Up Reviews							
Follow-Up Reviews and Reporting	FY22-700	Follow up on the status of management's implementation of audit recommendations.	Follow-Up	240	221	20	
Total Audit Project Planned Hours (A)				6,081	6,277	(196)	

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Internal Audit Administration							
Board and Committee Meetings				180	155	26	
Executive Steering and Agenda Setting Meetings				180	149	31	
Internal Audit Staff Meetings				140	128	12	
Other Administration				1,375	1,280	95	
			Total Hours (B)	7,956	7,988	(32)	
			Department Target Efficiency (A/B)	75%	79%		
			Target Efficiency - Professional Staff	80%	84%		