




November 15, 2023

To: Finance and Administration Committee 
From: Darrell Johnson, Chief Executive Officer
Janet Sutter, Executive Director 
Internal Audit
Subject: OCTA Store Operations, Internal Audit Report 24-504

Overview

The Internal Audit Department of the Orange County Transportation Authority has completed an audit of OCTA Store Operations. Based on the audit, controls are adequate and operating. Management has implemented standard operating procedures that ensure proper safeguarding of cash, transponders, and pass fare media and exercises appropriate security over the premises.

Recommendation

Receive and file OCTA Store Operations, Internal Audit Report No. 24-504, as an information item.

Background

The OCTA Store (store) provides transit customers with the opportunity to purchase pass fare media and perform 91 Express Lanes account enrollment and maintenance transactions. The General Services Department under the Finance and Administration Division is responsible for store operations.

Store associates are assigned safes and workstations to which they have individual access. Access to the store area, as well as the point-of-sale system used for recording transactions, is limited and the area includes camera surveillance. The store accepts multiple forms of payment including cash, checks, and credit cards. During fiscal year 2022-23, the store sold close to 170,000 passes and 1,292 transponders.

Discussion

Management has developed, documented, and implemented standard operating procedures to ensure the proper safeguarding of cash, transponders, and pass fare media, and has implemented strong security controls. The section manager is well organized and has good record-keeping practices. Together, this demonstrates OCTA values of integrity, customer focus, and communication.

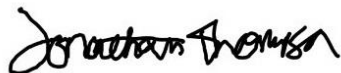
Summary

Internal Audit has completed an audit of OCTA Store Operations.

Attachment

- A. OCTA Store Operations, Internal Audit Report No. 24-504

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Approved by:



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