

**Audit Recommendations Closed During  
Fourth Quarter, Fiscal Year 2023-24**

<b>Audit Issue Date</b>	<b>Report Number</b>	<b>Division/ Department/ Agency</b>	<b>Audit Name</b>	<b>Recommendation</b>	<b>Internal Audit Status Comments</b>
11/20/23	Not Applicable	Planning	Investigation and Limited Scope Review of Comprehensive Transportation Funding Programs (CTFP) Scope Change for Project No. 20-HBCH-CBT-3960	Management should revise CTFP guidelines, with Board of Directors' (Board) approval, to add guidance as to acceptable scope and/or programming changes to Project V projects, and include criteria to be used in evaluating changes. Staff should conduct and document evaluation of scope changes prior to seeking Board approval, and ensure that defined requirements are met. Reprogrammed projects should be evaluated against projects as originally scored when funding was approved.	Internal Audit confirmed that revisions to CTFP guidelines addressing scope changes were presented to and approved by the Board on May 13, 2024.
11/20/23	Not Applicable	Planning	Investigation and Limited Scope Review of CTFP Scope Change for Project No. 20-HBCH-CBT-3960	Management should return to the Board with a clear description of the scope change action and its impact on future funding decisions, and request consideration of approval. Going forward, management should ensure accurate and complete communications with the Board.	Internal Audit confirmed that an updated description and explanation of the scope change action was included in the CTFP semi-annual review report approved by the Board on December 11, 2023.
6/5/23	23-513	F&A	Lost and Found Operations	Management should enhance controls to ensure found cash and checks/money orders received are properly recorded and reconciled to deposits and general ledger entries.	Internal Audit confirmed that management has implemented enhanced tracking features for auctioned items and reconciliation of check deposits.