



Metro


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October 17, 2006

TO: BOARD OF DIRECTORS

THROUGH: ROGER SNOBLE 
CHIEF EXECUTIVE OFFICER

FROM: RUTHE HOLDEN 
MANAGING DIRECTOR, MANAGEMENT AUDIT SERVICES

SUBJECT: STATUS OF OPEN AUDIT RECOMMENDATIONS AS OF
JULY 31, 2006

ISSUE

At the March 2005 Executive Management and Audit Committee meeting, the committee requested that the status of all open audit recommendations be reported monthly. This includes audits performed by Management Audit Services (MAS) and, in compliance with GEN 19, external audits performed by outside auditors.

DISCUSSION

MAS' monthly audit follow-up report includes all open audit recommendations related to findings reported by Financial Audit, Information Technology (IT) Audit, Operational Audit, and outside auditors; statistics on the number of recommendations closed or completed since the last report; and a summary of audit activities in Contract Audit and Grant Audit.

During the month of July 2006, MAS issued two consulting reports, Analysis of UTU Normal Time and Overtime Budget Variances (06-ITS-019), and Analysis of Overtime Payments (06-ITS-020) that did not contain any audit findings. Also, the OIG issued one report, Controls Over Metro Rewards Program (06-AUD-11), which contained seven recommendations. One was closed during the month, and the six open recommendations are included in Attachment A as line items 18 through 23.

Two of the open recommendations were closed or completed during July. Fifteen recommendations have a status of "under review." This indicates that the audit client has submitted documentation that is being analyzed to verify that all of the recommended actions are complete. We are actively working with staff to close each recommendation as

quickly as possible. The total open recommendations as of July 31, 2006 are included in Attachment A.

The following table summarizes the follow-up activity for audit recommendations during July 2006.

Table 1
Summary of Financial, IT, Operational and External Audit Recommendations
As of July 31, 2006

Executive Area	Closed or Completed	Under Review	Extended	Not Yet Due	Total Open Recom.
EO Finance	1			3	3
EO Procurement & Material Management	1		8	1	9
Chief Executive Officer			1	4	5
Chief Comm. Officer			4	8	12
Chief Planning Officer				12	12
DCEO/COO		15	5	15	35
Totals	2	15	18	43	76

Contract Audit conducts audits related to pre-awards, change orders, and incurred costs, as well as providing support for claims, contract closeouts and contract related litigation. Grant Audit conducts audits of projects funded by the Call-for-Projects.

During July 2006, two audits were closed for the Contract Audit group, and 31 audit reports remain open pending the results of negotiations. Grant Audit issued two final reports and had one audit report in the draft audit stage.

NEXT STEPS

Management Audit Services will provide the next monthly status report for the period ending August 31, 2006.

Attachment A: Open Audit Recommendations Report

**All Open Audit Recommendations
Status as of July 31, 2006**

Attachment A

No.	Report Number	Report Date	Audit Entity	Title	Exec Area	Rec No	Recommendation	Original Completion Date	Extended Completion Date	Comments
1	06-AUD-06	6/7/2006	OIG	Review of Overtime Payments	EO Finance/Payroll, OD&T	2a	Based on the results of the task force, the Payroll Department should initiate any necessary actions to provide additional training and/or guidance to timekeepers and supervisors to ensure that timekeeping for overtime is consistent.	11/30/2006		
2	06-AUD-06	6/7/2006	OIG	Review of Overtime Payments	EO Finance/Payroll, IT	2b	Based on the results of the task force, the Payroll Department should initiate any necessary actions to, if needed, work with the Information Technology Services Department to develop a computerized edit check in the Payroll System to identify instances where the overtime requirements have not been followed.	10/31/2006		
3	02-AUD-05	9/30/2002	OIG	Controls Over Payroll System - Preventing Duplicate Payments	EO Finance/Finance	3	Ensure that the new Payroll System is designed with controls and edit checks that preclude incorrect and improper data from being processed into the Payroll System.	1/1/2008		New payroll system is on hold until 2008.
4	06-ITS-010	6/1/2006	MAS	Information Technology Services Disaster Recovery Plan	EO Proc. & Mat. Mgmt./ITS	1.1	MAS recommends that the CIO develop, for its Steering Committee review, a cost/benefit analysis identifying the resources needed to conduct a test of all seven mission critical systems versus the risk of not conducting such a test within the timeframe specified by the DRP and EPP. The cost/benefit analysis should include an evaluation whether all seven mission critical systems need to be recovered within 72-hours.	11/30/2006		
5	06-AUD-02	2/9/2006	OIG	Review of Contract Administration Functions	EO Proc. & Mat. Mgmt./Procurement	2a	Create a title (such as Contracting Officer's Technical Representative) for employees who are delegated contract administration responsibilities but are not Project Managers.	6/30/2006	9/30/2006	
6	06-AUD-02	2/9/2006	OIG	Review of Contract Administration Functions	EO Proc. & Mat. Mgmt./Procurement	2b	Revise the Procurement Policy Manual to clarify who is ultimately responsible for assuring that delegated contract administration functions are properly carried out. The clarification should address any differences in those responsibilities between Project Managers and other employees who are delegated contract administration responsibilities.	6/30/2006	9/30/2006	
7	06-AUD-02	2/9/2006	OIG	Review of Contract Administration Functions	EO Proc. & Mat. Mgmt./Procurement	2c	Ensure that Contracting Officers prepare written delegations whenever contract administration functions are delegated to qualified employees.	6/30/2006	9/30/2006	
8	06-AUD-02	2/9/2006	OIG	Review of Contract Administration Functions	EO Proc. & Mat. Mgmt./Procurement	2d	Develop a Delegation of Authority Form to ensure that the contract administration responsibilities delegated and the limitations of the delegated authority are clearly defined. Also, ensure that appropriate Procurement officials approve the delegations, and the delegations are appropriately maintained on file.	6/30/2006	9/30/2006	
9	TCBA-M3-05	12/1/2005	MAS (O)	Report on the Implementation and Acquisition of the M3 System	EO Proc. & Mat. Mgmt./ITS	5.1	LACMTA should develop and document a security plan for the M3 System. The security plan should be used as a guide to ensure that M3's critical information is safeguarded in all aspects including confidentiality, integrity and availability. These procedures should address password strength, permissions, password expirations, lockable screen savers, backup and data recovery, system modification, and patch management.	3/31/2006	9/30/2006	This will be addressed by adding a directive to the security policy. On target to meet extended due date.

**All Open Audit Recommendations
Status as of July 31, 2006**

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10	TCBA-M3-05	12/1/2005	MAS (O)	Report on the Implementation and Acquisition of the M3 System	EO Proc. & Mat. Mgmt./ITS	9.1	We recommend that for future fixed-price contracts similar to M3, which involve very significant expenditures over a multi-year period for hardware delivery and software development, LACMTA should establish contract payment provisions linked to verifiable performance milestones. Progress payment schedules should also be modified as contract modifications are negotiated. For the M3 project, Spear was required to, among other requirements, deliver and install various hardware and software items, adapt its system to LACMTA needs, provide work documentation for the various departments and functions, train LACMTA staff, develop test scripts, test the implementation, and roll out the system in various LACMTA departments. Payment should have been linked to such verifiable performance/deliverable items.	6/30/2006	9/30/2006	
11	03IT-004	3/31/2004	MAS	TOTS Application Controls	EO Proc. & Mat. Mgmt./ITS	2.2	Develop a methodology to guide developers in planning, designing, and enforcing segregation of duties, and documenting system changes.	12/31/2004	9/30/2006	Being drafted. On target for meeting extended completion date.
12	02IT-003	4/30/2003	MAS	LAN - Windows NT/ 2000	EO Proc. & Mat. Mgmt./ITS	1.1	Enforce password complexity requirements in Windows 2000 operating system.	1/31/2004	11/30/2006	On target to meet extended due date.
13	06-AUD-06	6/7/2006	OIG	Review of Overtime Payments	CEO/Task Force headed by EO Finance	1a	We recommend that the Chief Executive Officer form a task force to evaluate the procedures for payment of overtime to union employees.	11/30/2006		
14	06-AUD-06	6/7/2006	OIG	Review of Overtime Payments	CEO/Task Force headed by EO Finance	1b	We recommend that the Chief Executive Officer form a task force to ensure the overtime payments are consistent and equitable.	11/30/2006		
15	06-AUD-06	6/7/2006	OIG	Review of Overtime Payments	CEO/EO Proc. & Mat. Mgmt.	1c	We recommend that the Chief Executive Officer form a task force to establish controls to ensure that overtime is paid in accordance with applicable laws, policies, and union agreements.	10/31/2006		
16	06-AUD-02	2/9/2006	OIG	Review of Contract Administration Functions	CEO/EO Proc. & Mat. Mgmt., Procurement	1a	Develop separate written policy and/or guidance on the roles and responsibilities of Project Managers. The Procurement Policy Manual should not be the document that provides policy for Project Managers. The responsibilities, where they interface with contracting, should be coordinated with the Procurement Department, and the LACMTA Procurement Policy Manual should be revised if appropriate.	9/30/2006		
17	06-AUD-02	2/9/2006	OIG	Review of Contract Administration Functions	CEO/EO Proc. & Mat. Mgmt., Procurement	1c	Review the "Procurement for Project Managers" course to ensure that it is consistent with any revised or new policies, especially the contract administration portion.	6/30/2006	11/30/2006	On target to meet extended due date.
18	06-AUD-11	7/26/2006	OIG	Controls Over the Metro Rewards Program	CCO	1a	Strengthen controls over the Metro Rewards Program by requiring that periodic audits be made of the Program	1/30/2007		New audit. Working with management on action plan.
19	06-AUD-11	7/26/2006	OIG	Controls Over the Metro Rewards Program	CCO	1b	Strengthen controls over the Metro Rewards Program by increasing oversight and management reviews of the Program administration.	8/31/2006		New audit. Working with management on action plan.

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20	06-AUD-11	7/26/2006	OIG	Controls Over the Metro Rewards Program	CCO	1c	Strengthen controls over the Metro Rewards Program by evaluating the responsibilities and duties currently assigned within the Metro Rewards Program to ensure that adequate separation of duties or compensating controls exist.	8/31/2006		New audit. Working with management on action plan.
21	06-AUD-11	7/26/2006	OIG	Controls Over the Metro Rewards Program	CCO	2	Develop a formal method and a standard form for forecasting gift card purchasing needs.	8/31/2006		New audit. Working with management on action plan.
22	06-AUD-11	7/26/2006	OIG	Controls Over the Metro Rewards Program	CCO	3	Require staff to assess the current inventory level of each type of gift card, determine ideal inventory level based on forecast usage over the next six months, and purchase additional cards only when	8/31/2006		New audit. Working with management on action plan.
23	06-AUD-11	7/26/2006	OIG	Controls Over the Metro Rewards Program	CCO	4	Have Program staff advise the Metro ETC to follow Metro's record retention policy, and notify ETCs from other employers on how long they should retain Program records.	8/31/2006		New audit. Working with management on action plan.
24	06-CMS-006	5/25/2006	MAS	Rail Vehicles and Facilities Leasing to the Entertainment Industry	CCO/Public Relations	1	Monitoring performance can help minimize the risks associated with one person performing key duties. Monitoring should occur continuously and includes supervisory activities such as: periodically verifying that all sequentially pre-numbered contracts are accounted for; comparing and reconciling the production company names and revenue amounts entered into the Public Relations Excel spreadsheets to spreadsheets provided by Accounting; and comparing Rail leasing event confirmations and cancellations to Public Relations records.	8/15/2006		
25	06-CMS-006	5/25/2006	MAS	Rail Vehicles and Facilities Leasing to the Entertainment Industry	CCO/Public Relations	2	All transactions, including cancellations and public service projects, should be accounted for and supported even when not entered into the financial records. Using sequentially pre-numbered contracts and maintaining the files in sequence as well as listing them in the same order in the Excel spreadsheets could accomplish this. In addition, receipts provided by Treasury should be part of the documentation to provide evidence that payments were submitted for deposit and recorded in the financial records. All cancelled and Public Service transactions should be signed off by Public Relations management to verify that no funds were involved in that transaction or that the event was actually cancelled.	8/15/2006		
26	05-AUD-07	9/30/2005	OIG	Bus Operations Customer Complaints and Comments Program	CCO	2	Customer Relations and Operations should ensure that all personnel involved in processing complaints are provided adequate training and/or instructions on Metro's customer complaint policy.	12/31/2005	7/31/2006	On target to meet extended due date.
27	05-AUD-07	9/30/2005	OIG	Bus Operations Customer Complaints and Comments Program	CCO	3	The Operations Department should ensure that complaints and comments are reviewed on a timely basis and the "Findings" field in the PCMS contains sufficient information on how the complaint was handled and what action was taken to resolve the complaint.	3/31/2006	7/31/2006	On target to meet extended due date.

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28	05-AUD-07	9/30/2005	OIG	Bus Operations Customer Complaints and Comments Program	CCO	6	Customer Relations should work with Transit Operations and Information Technology Services to explore developing procedures for recording the resolution of complaints directed toward contract bus operations into the PCMS.	12/31/2005	7/31/2006	On target to meet extended due date.
29	05-AUD-06	8/10/2005	OIG	Review of Lost and Found Procedures	CCO/DCEO Operations	1	Communications and Transit Operations develop and implement a comprehensive Metro Policies and Procedures on Lost and Found.	9/30/2005	6/30/2006	Draft completed. Pending final approval.
30	06-INTP-TCBA	5/10/2006	MAS (O)	Report on the Immediate Needs Transportation Program (INTP)	CPO/Planning	1.1	We recommend that LACMTA develop a clear mission statement identifying the purpose of the program, its intended clients, and establish detailed criteria on program eligibility.	6/30/2007		
31	06-INTP-TCBA	5/10/2006	MAS (O)	Report on the Immediate Needs Transportation Program (INTP)	CPO/Planning	2.1	We recommend that LACMTA coordinate its effort under the INTP with other social service agencies that provide transportation services once it has developed a clear mission statement and client population.	6/30/2007		
32	06-INTP-TCBA	5/10/2006	MAS (O)	Report on the Immediate Needs Transportation Program (INTP)	CPO/Planning	3.1	We recommend LACMTA consider significantly reducing or eliminating the \$7 taxi voucher program, but maintain the variable taxi voucher program for emergency transportation needs only.	6/30/2007		
33	06-INTP-TCBA	5/10/2006	MAS (O)	Report on the Immediate Needs Transportation Program (INTP)	CPO/Planning	4.1	We recommend that a penalty clause be included in contracts with taxicab companies to impose penalties or sanctions when overcharges are found in billings.	6/30/2007		
34	06-INTP-TCBA	5/10/2006	MAS (O)	Report on the Immediate Needs Transportation Program (INTP)	CPO/Planning	4.2	We also recommend that LACMTA consider conducting a one-time full audit of taxi vouchers to identify those cab companies that are abusing the taxi voucher program by overcharging for taxi fares. The LACMTA should then seek reimbursement for the overcharges.	6/30/2007		
35	06-INTP-TCBA	5/10/2006	MAS (O)	Report on the Immediate Needs Transportation Program (INTP)	CPO/Planning	5.1	We recommend that administrative fees paid to the brokers should be reassessed after changes to the program have been made.	6/30/2007		
36	06-INTP-TCBA	5/10/2006	MAS (O)	Report on the Immediate Needs Transportation Program (INTP)	CPO/Planning	6.1	We recommend that FAME establish a consistent methodology for allocating indirect expenses to programs based on personnel cost or other equitable allocation methods.	6/30/2007		
37	06-INTP-TCBA	5/10/2006	MAS (O)	Report on the Immediate Needs Transportation Program (INTP)	CPO/Planning	7.1	We recommend that FAME personnel prepare timesheets detailing the hours worked by program and other activities.	6/30/2007		
38	06-INTP-TCBA	5/10/2006	MAS (O)	Report on the Immediate Needs Transportation Program (INTP)	CPO/Planning	8.1	We recommend that LACMTA and the brokers work together to educate distributing agencies about other transportation programs available and encourage them to direct clients to those services before INTP benefits are distributed.	6/30/2007		
39	06-INTP-TCBA	5/10/2006	MAS (O)	Report on the Immediate Needs Transportation Program (INTP)	CPO/Planning	9.1	We recommend that LACMTA consider outsourcing the responsibility of taxi administration to mitigate LACMTA's risk against unlicensed or uninsured taxicab drivers.	6/30/2007		

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40	06-INTP-TCBA	5/10/2006	MAS (O)	Report on the Immediate Needs Transportation Program (INTP)	CPO/Planning	10.1	While outside the scope of this study, we recommend that the INTP program begin to investigate how it will adapt to LACMTA's future use of SMART cards to the preclusion of bus tokens. Because of the cost of individual an individual SMART Card, LACMTA will need to determine how it will be able to distribute relatively small numbers of bus trips to large numbers of clients.	6/30/2007		
41	06-INTP-TCBA	5/10/2006	MAS (O)	Report on the Immediate Needs Transportation Program (INTP)	CPO/Planning	11.1	LACMTA should consider soliciting bids for the administration of the INTP program, but not until the program requirements are more well-defined and decisions on changes to the program have been made.	6/30/2007		
42	05-ITS-001	6/28/2006	MAS	Supervisory Controls and Data Acquisition System	DCEO Operations/Transit Systems Engineering	1.1	The Transit Systems Engineering (TSE) Director should locate offsite storage for the backup files.	12/31/2006		
43	05-ITS-001	6/28/2006	MAS	Supervisory Controls and Data Acquisition System	DCEO Operations/Transit Systems Engineering	1.2	The TSE Director should formalize procedures for the proper storage of Supervisory Controls and Data Acquisition (SCADA) systems and data files. Procedures should include provisions for the proper storage of rail event and system configuration backup files at an offsite location.	12/31/2006		
44	05-ITS-001	6/28/2006	MAS	Supervisory Controls and Data Acquisition System	DCEO Operations/Transit Systems Engineering	2.1	The TSE Director should Implement the Configuration Management Plan and review annually to ensure it is kept current.	9/30/2006		
45	05-ITS-001	6/28/2006	MAS	Supervisory Controls and Data Acquisition System	DCEO Operations/Transit Systems Engineering	2.2	The TSE Director should Integrate the versions control software into the configuration management process.	12/31/2006		
46	05-ITS-001	6/28/2006	MAS	Supervisory Controls and Data Acquisition System	DCEO Operations/Transit Systems Engineering	2.3	The TSE Director should limit the engineers' access to the SCADA's production programs to ensure the integrity of the SCADA baseline configuration.	12/31/2006		
47	06-SEC-01	6/26/2006	MAS	Gateway Building Security	DCEO Operations	1,2,3	Security sensitive	12/31/2006		Three open recommendations, all in the process of being implemented.
48	06-SEC-09	6/26/2006	MAS	Division and RRC Security	DCEO Operations	1,2	Security sensitive	12/31/2006		Two open recommendations, all in the process of being implemented.
49	06-AUD-04	4/27/2006	OIG	Review of Compliance with Bus Revenue Controls	DCEO Operations	2	Ensure that revenue protection controls in the UFS are followed.	6/15/2006		Under review
50	06-ITS-017	1/23/2006	MAS	ATMS Disaster Recovery Plan	DCEO Operations/Transit Systems Engineering	1.2	Evaluate and implement an alternative backup location designated for recovery.	6/30/2006		Under review

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51	06-ITS-017	1/23/2006	MAS	ATMS Disaster Recovery Plan	DCEO Operations/Transit Systems Engineering	2.1	We recommend the Deputy Chief Executive Officer to review and revise the existing draft procedure incorporating COBIT's list of recommendations where applicable, and formalize a complete ATMS DRP.	6/30/2006		Under review
52	06-ITS-017	1/23/2006	MAS	ATMS Disaster Recovery Plan	DCEO Operations/Transit Systems Engineering	2.2	Transit Systems Engineering [shall] perform a cost analysis to determine what would be the most cost effective alternative for an alternate ATMS recovery location. The three options to consider are 1) include the ATMS system in the Information Technology Services SunGard contract, 2) setting up a contingent site at one of the LACMTA facilities, or 3) contracting with a hot-site solely for the ATMS recovery.	6/30/2006		Under review
53	TCBA-M3-05	12/1/2005	MAS (O)	Report on the Implementation and Acquisition of the M3 System	DCEO Operations	2.1	We recommend that at the completion of the initial implementation of the M3 System, LACMTA should conduct a post implementation review within six months to determine whether the system requirements Spear disclosed in their proposal that they could not fully meet are needed by user groups to achieve optimal functionality. A cost-benefit analysis should also be performed before deciding on any upgrade to system requirements.	9/30/2006	12/31/2006	On target to meet extended due date.
54	TCBA-M3-05	12/1/2005	MAS (O)	Report on the Implementation and Acquisition of the M3 System	DCEO Ops./EO Proc. & Mat. Mgmt., ITS	3.1	LACMTA's Information Technology (IT) governance should incorporate systems development standards and procedures that ensure that system software is installed in accordance with the acquisition and maintenance framework for technology infrastructure. Safeguards should be implemented to protect production programs and files from unapproved and unauthorized changes. Testing should be performed before use in the production environment is authorized.	6/30/2006	9/30/2006	On target to meet extended due date.
55	TCBA-M3-05	12/1/2005	MAS (O)	Report on the Implementation and Acquisition of the M3 System	DCEO Ops./EO Proc. & Mat. Mgmt., ITS	4.1	LACMTA should require formal and well-structured user-acceptance, system, and integrated testing to ensure the system performs as anticipated. Changes in business controls should be considered earlier in the implementation process and should be included in the design to minimize the cost of retrofitting controls at a later time.	9/30/2006		
56	TCBA-M3-05	12/1/2005	MAS (O)	Report on the Implementation and Acquisition of the M3 System	DCEO Ops./EO Proc. & Mat. Mgmt., ITS	4.2	Unit testing, application testing, integration testing, system testing, and load and stress testing should be performed according to the project test plan and established testing standards before it is approved by the user. Adequate measures should be conducted to prevent disclosure of sensitive information during testing. The test plan should include clearly defined anticipated test results. The test results obtained should be validated against the anticipated test results and approved by the user prior to implementation into the production environment.	9/30/2006		

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57	TCBA-M3-05	12/1/2005	MAS (O)	Report on the Implementation and Acquisition of the M3 System	DCEO Ops./EO Proc. & Mat. Mgmt., ITS	6.1	LACMTA should certify the users of the M3 System and document the access level granted to each user. The LACMTA should restrict users based on the "need-to-know," and the "least privilege" principles. The logical access to and use of IT computing resources should be restricted by the implementation of adequate identification, authentication and authorization mechanisms, linking users and resources with access rules.	9/30/2006		
58	TCBA-M3-05	12/1/2005	MAS (O)	Report on the Implementation and Acquisition of the M3 System	DCEO Operations	7.1	As recommended in Finding #5, the M3 System Security administrator should develop a formal security plan that should include policies for on-going monitoring and enforcement of security compliance requirements. IT Security administration should ensure that security activity is logged and any indication of imminent security violation is reported immediately to all who may be concerned, internally and externally, and acted upon in a timely manner.	9/30/2006		
59	TCBA-M3-05	12/1/2005	MAS (O)	Report on the Implementation and Acquisition of the M3 System	DCEO Operations	7.2	Management should have a control process in place to review and confirm access rights periodically. Periodic comparison of resources with recorded accountability should be made to help reduce the risk of errors, fraud, misuse or unauthorized alterations.	9/30/2006		
60	031A-009	3/4/2004	MAS	Operators Work Time Requirements	DCEO Operations	1.3	Update the Operator's Rulebook and Standard Operating Procedures to reflect current practices.	7/31/2004	10/31/2006	On target to meet extended due date.
61	031A-009	3/4/2004	MAS	Operators Work Time Requirements	DCEO Ops./EO Proc. & Mat. Mgmt. (ITS)	1.2	Work with the ITS department to generate a report showing actual driving time.	7/31/2004	6/30/2006	Under review
62	2002-116	12/16/2003	State Auditor	Service Sectors	DCEO Operations	2.4	Continue planned efforts to focus on eliminating the duplicative routes to the extent possible. Specifically, the stakeholders should participate directly in the planning process.	12/31/2004	6/30/2006	Under review (will be closed in August)
63	021A-007	12/31/2002	MAS	Farebox Vaulting Process	DCEO Operations	1.1	Revise, update and implement procedures for controlling the Farebox vaulting process.	6/30/2003	6/30/2006	Under review
64	021A-007	12/31/2002	MAS	Farebox Vaulting Process	DCEO Operations	2.1	Assign responsibility for ensuring that all vaulting activity is recorded and reviewed.	6/30/2003	6/30/2006	Under review
65	021A-007	12/31/2002	MAS	Farebox Vaulting Process	DCEO Operations	2.2	Develop written procedures for surveillance of the vaulting process to include ensuring that surveillance equipment is functioning properly.	6/30/2003	6/30/2006	Under review
66	02-AUD-05	9/30/2002	OIG	Controls Over Payroll System - Preventing Duplicate Payments	DCEO Operations	4	Ensure that all payroll adjustments are entered into the automated feeder systems to avoid duplication of a manual adjustment requested by the division/departments for payroll personnel to enter.	7/31/2003	7/31/2006	Under review
67	Booz-Allen 1	8/31/2001	Booz-Allen	LACMTA Management Audit	DCEO Operations	W05	Review job descriptions and ensure they reflect physical and agility job requirements.	3/29/2002	11/30/2006	On target to meet extended due date.
68	01-AUD-03	6/12/2001	OIG	Payroll and Overtime Controls in the ATOS Program	DCEO Operations	01	Obtain Executive Management approval and authorization for the ATOS program. The purpose, objectives, and goals of the Program should be clearly defined and approved.	8/10/2001	3/31/2006	Under review (will be closed in August)

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69	01-AUD-03	6/12/2001	OIG	Payroll and Overtime Controls in the ATOS Program	DCEO Operations	02	Establish written policies and procedures for the ATOS program that are: 1) Coordinated with all stakeholders; 2) Designed to promote the conduct of authorized activities in an effective, efficient, and economic.	3/30/2003	3/31/2006	Under review (will be closed in August)
70	01-AUD-03	6/12/2001	OIG	Payroll and Overtime Controls in the ATOS Program	DCEO Operations	06	Establish policy on the maximum length of time an operator can serve in an ATOS position.	3/30/2003	3/31/2006	Under review (will be closed in August)
71	01-AUD-03	6/12/2001	OIG	Payroll and Overtime Controls in the ATOS Program	DCEO Operations	07	Establish criteria for selecting individuals to ATOS positions and for providing them formal training.	3/30/2003	3/31/2006	Under review (will be closed in August)
72	01-AUD-03	6/12/2001	OIG	Payroll and Overtime Controls in the ATOS Program	DCEO Operations	08	Establish (1) formal policies on the number of authorized ATOS positions; (2) a centralized pool of qualified ATOS candidates to fill TOS vacancies as they occur. Require that an ATOS only be appointed to fill a TOS position that is vacant. Require divisions to maintain documentation to show the TOS vacancy or emergent situation for each individual assigned to an ATOS position.	3/30/2003	3/31/2006	Under review (will be closed in August)
73	01-AUD-03	6/12/2001	OIG	Payroll and Overtime Controls in the ATOS Program	DCEO Operations	10	Request MAS to perform an audit of payroll procedures within the Department to ensure that internal controls are adequate.	6/20/2001	6/30/2007	On target to meet extended due date.