

**Los Angeles County
Metropolitan Transportation Authority
Office of the Inspector General**

**Statutorily Mandated Audit of
Miscellaneous Expenses for the Period
April 1, 2019 to June 30, 2019**

Report No. 20-AUD-05

March 17, 2020



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Metro

DATE: March 17, 2020

TO: Metro Board of Directors
Metro Chief Executive Officer

FROM: Yvonne Zheng, Sr. Manager, Audit, Office of the Inspector General

SUBJECT: Final Report on Statutorily Mandated Audit of Metro Miscellaneous Expenses
From April 1, 2019 to June 30, 2019 (Report No. 20-AUD-05)

INTRODUCTION

The Office of the Inspector General (OIG) performed an audit of Metro miscellaneous expense transactions processed from April 1, 2019 to June 30, 2019. This audit was performed pursuant to Public Utilities Code section 130051.28(b), which requires the OIG to report quarterly on the expenditures of the Los Angeles County Metropolitan Transportation Authority (Metro) including its Board of Directors for miscellaneous expenses, such as travel, meals, refreshments, and membership fees.

We found that the transactions reviewed generally complied with Metro policies, were reasonable and adequately supported by required documents. However, we noted the following issues on 8 of the 64 expenses reviewed:

- An employee was overpaid for travel expense.
- Travel and Business Expense Reports were submitted late and lack complete information.
- Purchase card log was submitted late.
- Advertising expense was recorded twice.
- Incorrect accounts were used for certain transactions.

OBJECTIVES, METHODOLOGY AND SCOPE OF AUDIT

The objectives of the audit were to determine whether:

- Expenses charged were proper, reasonable, and in accordance with Metro policies and procedures.
- Expenses had proper approval, receipts, and other supporting documentation.
- Policies and procedures are adequate to ensure that expenses are documented and properly accounted for.

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To achieve the audit objectives, we performed the following procedures:

- Obtained and reviewed applicable policies and procedures;
- Interviewed personnel in the Accounting Department, Purchase Card Program staff, and Travel Program Administrator; and
- Reviewed a sample of expenses for the period April 1, 2019 to June 30, 2019 to determine if they were reasonable, properly approved, and supported by required documentation (i.e. invoices, receipts, and justification memos).

This audit covered a review of Metro miscellaneous expenses for the period of April 1, 2019 to June 30, 2019. For this period, miscellaneous expenses totaled \$4,099,809¹. We selected 64 expense transactions totaling \$933,606 for detail testing. Forty-five of the expense transactions were randomly selected, six were judgmentally selected to represent other accounts not selected in the random sampling, and the remaining thirteen were judgmentally selected due to their large dollar amounts. See Attachment A for details.

For this quarter, we performed a more detailed review of advertising expenses wherein we examined 26 out of 64 samples for a total amount of \$610,140, which is equivalent to 65% of the total sample amount.

This audit was conducted in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

BACKGROUND

All Metro expenditures are categorized into various expense accounts and recorded in Metro's Financial Information System (FIS). Metro employees have several options for seeking payment for miscellaneous expenses incurred, such as check requests, purchase cards, purchase orders, and travel & business expense reports. Each option has its own policies, procedures, or guidelines. The Accounting Department's Accounts Payable Section is responsible for the accurate and timely processing of payments for miscellaneous expenses.

¹ This total does not include transactions that were \$200 or less, offsetting debits/credits, and transactions from the OIG, Transit Court, and Ethics Departments.

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RESULTS OF AUDIT

The audit found that the transactions reviewed generally complied with policies, were reasonable and adequately supported by required documents. However, we found that requirements were not followed for some of the expense transactions.

1. Overpayment of Travel Expense to an Employee

Our review found that an employee in Countywide Planning and Development was overpaid due to incorrect meals reported in the Travel and Business Expense Report (TBE). The employee claimed meal per diem twice on the same day, resulting to an overpayment of \$76.00.

Section 1.2.1 of the Travel & Business Expense Policy FIN 14 states: *“Expenses incurred while on authorized travel must be reported and reconciled on a Travel and Business Expense Report (TBE Form ACCT-501). The TBE Report must be completed, approved and delivered to the Travel Program Administrator within 30 calendar days of the date of returning from travel, or from date of credit card statement. The Travel Program Administrator will verify completeness of documentation and accuracy of calculation, and then forward the TBE Report to Accounting for processing.”*

The Travel Program Administrator acknowledged that this was an oversight and has already advised the Accounting Department. The overpayment of \$76.00 was deducted from the employee’s paycheck for payroll period ending January 25, 2020.

2. Non-Compliance with Policies on Travel and Business Expense

Incomplete Information on TBE Report

We also found a TBE report was missing a justification memo with Executive Officer approval for an employee in Maintenance Instruction who was reimbursed for the full meal per diem despite the fact lunch was provided in the event venue. The employee stated that he was not able to take the meal provided in the venue due to time constraints since he attended several meetings.

Section 1.2.3.2 of the Travel & Business Expense Policy FIN 14 states: *“Meals included in conference registration fees occurring while on travel status will reduce the total daily meal reimbursement by the current dollar amount indicated for each meal when purchased separately under the receipt reimbursement method or by the current prorated amount for meals under the per diem method.”*

Further, it states that *“If the traveler is claiming the full per diem rate on the TBE Report when meals were included in the conference registration fees, the traveler shall prepare a justification memo and obtain Executive Officer approval.”*

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The Travel Program Administrator agreed that a memo should have been added in the TBE Report. She states that she will make sure that a memo with approval from the Executive Officer is attached to the TBE Report should a similar situation occur.

Late Submission of Travel and Business Expense Report

We found one case of late submission of Travel and Business Expense (TBE) Report.

The same employee in Countywide Planning and Development who got overpaid as mentioned in item 1 above in this report attended a conference from March 25 to March 29, 2019, but submitted her TBE Report for \$2,063.34 on June 5, 2019. The report should have been submitted by April 28, 2019. The employee stated that she does not hold her office at Gateway and has been on loan to another agency. She submitted the TBE report only when she got the chance to go to Metro's Headquarters.

FIN14 Section 1.2.1 states, *“Expenses incurred while on authorized travel must be reported and reconciled on a Travel and Business Expense Report (TBE Form ACCT-501). The TBE Report must be completed, approved and delivered to the Travel Program Administrator within 30 calendar days of the date of returning from travel, or from date of credit card statement. The Travel Program Administrator will verify completeness of documentation and accuracy of calculation, and then forward the TBE Report to Accounting for processing.”*

Employees should be trained and reminded of Metro's travel policy and procedures to ensure accurate and timely submission of their reports.

3. Late Submission of Purchase Card Log

We found one minor incident of late submission of Purchase Card Log.

A P-Card log for May 2019 with bank statement dated May 22, 2019 from Marketing Department was signed by the cardholder and approved by the approving official on June 24, 2019. All charges were from one vendor with a total amount of \$6,202.70. The P-Card log should have been submitted to Accounting on June 15, 2019; however, Accounting did not receive the P-Card log and supporting documents until June 24, 2019.

Cardholders are required to complete a monthly Purchase Card log for the purchases made on the P-Cards and attach the supporting receipts in a timely manner. The documents should be reviewed and signed by the Approving Official and submitted to Accounts Payable for verification and reconciliation. Completing this log is important because it ensures that:

- All purchases on the monthly P-Card log are reconciled to the receipts and each transaction is supported;

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- All purchases on the monthly P-Card log are reconciled to the credit card statement for accuracy; and
- Credits, credit card statement errors, or disputed items are identified in a timely manner.

The P-Card policy requires cardholders to submit their Monthly Purchase Card Logs to their Approving Official within five working days of receipt of the bank statement. By the 15th of the following month, the P-Card log is required to be submitted to Accounting for reconciliation.

Failure to submit the P-Card log on time is a violation of the P-Card Program Rules. It is important to submit the P-Card log in a timely manner as this will give Accounting more time to review the transactions and ensure that purchases are made in accordance with Metro policy. In addition, if Cardholders are delinquent with their P-Card logs, their cost center's account balances are not current because they do not reflect all the purchases made.

In our prior audit report for the period of April 1, 2018 to June 30, 2018, the issue on late submission of P-Card logs was resolved wherein the Executive Officer, Finance/Controller, and Accounting Manager reported that as of July 2018, they have addressed the issue and are sending out the reminders monthly. As discussed with Accounting, this is being done regularly. Five days prior to the 15th of the month, Accounts Payable sends out courtesy reminders to the card holders and approvers of the upcoming due date to submit their P-Card logs and bank statement. Five to seven working days after the due date, a delinquent list of statements with card holder names and approvers is sent to the P-Card Administrator. Accounts Payable continuously adopts this practice and sends out a reminder to cardholders monthly.

4. Double Recording of Expense

We found that advertising expense for \$116,884 was recorded twice.

A few weeks after the end of the fiscal year, the Accounting Department opens the system so the cost centers can do an online accrual, which is then uploaded to Financial Information System (FIS). The Marketing Department did an accrual that was included in expenses for the fiscal year ended June 30, 2019; however, the same invoices appeared to have already recorded by Accounts Payable (AP), resulting in double recording of the expense.

Pursuant to a discussion with the Accounting Supervisor, the online accruals made by the cost centers are normally checked against invoices in AP. The subject transactions were not checked because of the volume of the accruals made at the end of the fiscal year and the accrual made by Marketing passed the threshold of Accounting's materiality level. She added that Accounting conducts training to cost centers regarding online accrual before the end of the fiscal year to inform the staff what to include in their accrual and instructs them to check if the expenses were already added to FIS by AP. The cost centers have access to the AP system

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where they can match their accruals with the invoices received and processed, and determine which should be excluded from the online accrual. A review of the FIS disclosed that AP processed the invoices on July 11, 2019 and the online accrual was posted on July 25, 2019. The accrual was subsequently reversed in July 2019. While the expense was recorded twice, payment was only made once.

It is important that Department Heads review the online accruals made at the end of the fiscal year and coordinate closely with the Accounting Department to ensure recording of transactions is accurate.

5. Incorrect Accounts Used for Certain Transactions

We found three transactions that were posted to incorrect accounts:

- a. Corporate Membership was incorrectly recorded as Professional Membership (Account 50912).

The annual membership fee for Geographic Information System (GIS) with Nexidyne for \$89,628 was incorrectly recorded as a Professional Membership instead of Corporate Membership (Account 50905). It was even indicated in the Membership form that the invoice was for a Corporate Membership and was approved by the Chief Executive Officer.

Corporate Membership is described in Metro's Chart of Accounts as membership fees or dues paid where Metro is a member in public transportation related organizations. This account excludes professional membership fees or dues paid by Metro for its employees which is recorded to Account 50912 – Professional Membership.

The Accounting Department corrected the error in July 2019 by reclassifying the payment to a Corporate Membership (Account 50905).

- b. Professional Membership was incorrectly recorded as Fringe Benefit (FB) Training Program (Account 50213).

An annual membership fee for an employee from Cost Center 6320 (Acquisition Management Services) in the National Contract Management Association (NCMA) for \$185.00 was incorrectly recorded as FB Training in the Purchase Card log instead of Professional Membership (Account 50912).

FB Training is used for expenses for off-site contracted training for which there exists a written agreement between Metro and a consultant for a specific training/training programs required by Metro. The payment to NCMA was for a professional membership.

- c. Professional Membership was miscoded to Acquisition – Equipment (Account 53102) and later reclassified to another incorrect account.

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The membership fee to American Society for Quality for an employee at Quality Assurance/Compliance was charged to Account 50912 (Professional Membership) in the Purchase Card Log but was incorrectly posted to Account 53102 (Acquisition – Equipment) in FIS. This account is used for the acquisition of machinery, non-expendable shop tools, maintenance equipment, service tools, and other equipment owned by Metro. This was later reclassified by Accounting to another incorrect account – 50999 which is Miscellaneous instead of 50912 – Professional Membership.

Metro’s Chart of Accounts has a description for each account. Staff needs to use the correct account to record the expenses incurred to ensure Metro financial data is accurate and reliable.

6. Expanded Review of Advertising Expenses

For this quarter from April 1, 2019 to June 30, 2019, we performed an expanded review of advertising expenses. The total advertising expenses for the quarter were \$2,163,988, from which we sampled 26 transactions in the amount of \$610,140 to examine their supporting documents, which is equivalent to 65% of the total sampled amount for this audit.

The following is the summary of advertising expenses by Cost Center during April 1, 2019 to June 30, 2019:

Cost Center	Cost Center Name	Population	Sample Amount
7140	Marketing	\$ 1,651,131	\$ 460,598
7160	Community Relations	196,631	74,715
4220	Long Range Transportation Plan Team 1	81,443	29,880
4310	Mobility Corridors - Systemwide Team 1	40,574	16,072
6951	Administrative Business Services	39,487	19,470
2220	Congestion Reduction	25,703	0
8510	Construction Contracts/Procurement	20,527	3,305
4240	Connectivity Programs Team 1	14,972	0
6220	Talent Development	6,975	0
8010	Project Management, Transit	6,687	0
0691	Non-Departmental - Procurement	1,922	1,708
3948	Rail Fleet Services Monrovia	3,931	2,884
4730	Highway Programs B	1,756	1,508
	Others (<\$6,000 and Without Sample)	72,249	0
	Total Advertising	\$ 2,163,988	\$ 610,140

Except for item 4 above in this report (Double Recording of Expense), the 26 sampled transactions generally complied with Metro policies.

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CONCLUSION

The miscellaneous expenses we reviewed for the period of April 1, 2019 to June 30, 2019 generally complied with policies, were reasonable, and adequately supported by required documents. However, for some of the expenses reviewed, requirements were not always followed regarding (1) review and verification of travel and business expense, (2) complete information and timely submission of TBE Report, (3) timely submission of P-Card log, and (4) accurate recording of expenses.

RECOMMENDATIONS

We recommend that:

1. The Travel Program Administrator should continue to perform a thorough review of TBE Reports before approving to ensure that the reports are accurate, complete, and within applicable policies.
2. The Executive Officer, Countywide Planning and Development, and the Senior Executive Officer, Maintenance, should ensure that employees are aware of Metros' Travel and Business Expense policy (FIN 14) that TBE Reports are required to be submitted in a timely manner and with complete information and/or justification.
3. Marketing should remind the Cardholder to submit the P-Card log on time. This enables Accounts Payable staff to perform a thorough review to ensure that all purchases comply with Metro policy.
4. Marketing should continue to remind the staff to exercise due diligence in posting online accrual at fiscal year end. The Accounting Department should review the accruals made by the Cost Centers to avoid double recording of transactions and overstatement of expenses.
5. The Executive Officer, Supply Chain/Logistics, Deputy Executive Officer, Construction and Project Management, and Accounting Department should remind the staff to use the correct expense account to ensure accurate and reliable financial data.

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MANAGEMENT COMMENTS TO RECOMMENDATIONS

On February 14, 2020, we provided Metro Management a draft report. On February 18 and March 5, 2020, management completed their response that summarized corrective actions implemented (see Attachment B).

OIG EVALUATION OF MANAGEMENT RESPONSE

Management's corrective actions taken are responsive to the findings and recommendations in the report. Therefore, we consider all issues related to the recommendations resolved and closed based on the corrective actions taken.

**Summary of Sampled Expenses Audited
For the Period from April 1, 2019 to June 30, 2019**

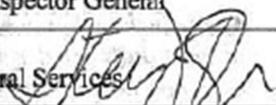
<i>Account</i>	<i>Account Description</i>	<i>Total Amount</i>	<i>Sample Amount</i>
50213	Training Program	\$ 45,592	\$ 5,067
50903	Business Meals	95,060	1,222
50905	Corporate Membership	140,304	84,457
50908	Employee Relocation	0	0
50910	ER Mileage / Parking	6,833	1,100
50912	Professional Membership	123,236	90,027
50914	Schedule Checkers	2,452	0
50915	Seminar and Conference Fee	183,529	1,424
50917	Business Travel	810,778	18,545
50918	Advertising	2,163,988	610,140
50930	Employee Activities and Recreation	40,433	33,918
50999	Other Miscellaneous Expenses	<u>487,604</u>	<u>87,706</u>
	<i>Totals</i>	<u>\$4,099,809</u>	<u>\$ 933,606</u>

Management Comments to Draft Report



Metro

Interoffice Memo

Date	03/05/2020
To	Yvonne Zheng Office of Inspector General
From	Steve Jaffe DEO, General Services 
Subject	Audit of Metro Miscellaneous Expenses from April 1, 2019 to June 30, 2019 (Report No. 20-AUD-05)

We would like to thank you for providing us with the opportunity to respond to the findings and recommendations prior the final release of the report.

Our responses are provided in the order they were listed in the report. Each response will be preceded with the name of the Department responsible for the area under review.

Audit Finding 1. Overpayment of Travel Expense to Employee

Our review found that an employee in Countywide Planning and Development was overpaid due to incorrect meals reported in the Travel and Business Expense Report (TBE). She claimed meal per diem twice on the same day, resulting to an overpayment of \$76.00.

Section 1.2.1 of the Travel & Business Expense Policy FIN 14 states:

"Expenses incurred while on authorized travel must be reported and reconciled on a Travel and Business Expense Report (TBE Form ACCT-501). The TBE Report must be completed, approved and delivered to the Travel Program Administrator within 30 calendar days of the date of returning from travel, or from date of credit card statement. The Travel Program Administrator will verify completeness of documentation and accuracy of calculation, and then forward the TBE Report to Accounting for processing."

Finding Response:

We agree with the recommendation and will advise the Travel Program Administrator to continue to perform a thorough review of TBE Reports before approving to ensure that the reports are accurate, complete, and within applicable policies.

Audit Finding 2. Non-Compliance with Policies on Travel and Business Expense

Incomplete Information on TBE Report

We also found a TBE report was missing a justification memo with Executive Officer approval for an employee in Maintenance Instruction who was reimbursed for the full meal

Management Comments to Draft Report

per diem despite the fact that lunch was provided in the venue due to time constraints since he attended several meetings.

Section 1.2.3.2 of the Travel & Business Expense Policy FIN 14 states:

"Meals included in conference registration fees occurring while on travel status will reduce the total daily meal reimbursement by the current dollar amount indicated for each meal when purchased separately under the receipt reimbursement method or by the current prorated amount for meals under the per diem method."

Further, it states that *"If the traveler is claiming the full per diem rate on the TBE Report when meals were included in the conference registration fees, the traveler shall prepare a justification memo and obtain Executive Officer approval."*

Late Submission of Travel and Business Expense Report

We found one case of late submission of Travel and Business Expense (TBE) Report. The same employee in Countywide Planning and Development who got overpaid as mentioned in item 1 above in this report attended a conference from March 25 to March 29, 2019 but submitted her TBE Report for \$2,063.34 on June 5, 2019. The report should have been submitted by April 28, 2019. The employee stated that she does not hold her office at Gateway and has been on loan to another agency. She submitted the TBE report only when she got the chance to go to Metro's Headquarters.

FIN 14 Section 1.2.1 of the Travel & Business Expense Policy FIN 14 states:

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Employee should be trained and reminded of Metro's travel policy and procedures to ensure accurate and timely submission of their reports.

Finding Response:

The Travel Administrator agrees that a memo should have been added in the TBE report. She states that she will make sure that a memo with approval from the Executive Office is attached to the TBE Report should a similar situation occur.

The travel office will continue to offer training once a month on how to submit a Travel Authorization and how to complete an expense report. During the training, the Travel Administrator goes over the travel policy and all the necessary documents required to attach to both the travel authorization and the expense report.

Management Comments to Draft Report



Metro

Interoffice Memo

Date	February 18, 2020
To	Karen Gorman Inspector General
Through	Yvonne G. Zheng Sr. Manager, Audit Office of the Inspector General
From	Glen Becerra Executive Officer, Marketing
Subject	Response to OIG Draft Report on February 14, 2020 (Report No. 20-AUD-05)

OVERVIEW

I have reviewed the results of the subject draft report, and I concur with the findings in the report.

I recognize that corrective measures must be undertaken to correct the late submission of purchase card log.

PROPOSED CORRECTIVE ACTIONS

Use this section to outline your proposed corrective actions. You should include a corrective action plan for each recommendation with which you concur that correction is appropriate, the names of individuals responsible for implementing the corrective actions, and estimated completion dates for planned actions. For example:

- In response to recommendation 3, Bunrort Em will provide timely submission of P-Card log by the 15th of every month. Sr. Director will remind the Cardholder to submit the P-Card log on time 3 days prior to due date.

Should you have any questions, please feel free to call me.

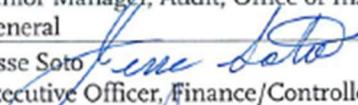
Thank you.

Management Comments to Draft Report



Metro

Interoffice Memo

Date	March 5, 2020
To	Yvonne Zheng Senior Manager, Audit, Office of Inspector General
From	Jesse Soto  Executive Officer, Finance/Controller Glen Becerra  Executive Officer, Marketing
Subject	Draft report: Statutorily Mandated Audit of Miscellaneous Expense (Report No. 20-AUD-05)

OVERVIEW

We have reviewed the results of the subject audit report and concur with the recommendation in the report.

We recognize that corrective action must be taken to ensure the accurate reporting of expenses.

PROPOSED CORRECTIVE ACTIONS

The audit recommends that:

- Marketing should continue to remind the staff to exercise due diligence in posting online accrual at fiscal year end. The Accounting Department should review the accruals made by the Cost Centers to avoid double recording of the transactions and overstatement of expenses.

Management Response: Agree

The EO, Marketing will ensure that staff exercises due diligence when posting on the year-end on-line accrual to avoid duplicate recording of expenses.

The Director of Accounting will continue to ensure that year-end accruals are reviewed to avoid the risk of double recording and overstatement of expenses.

Please note that on-line accruals and the actual invoices regarding finding # 4 were recorded with different invoice numbers. The cost center posted on-line with an invoice # June 2019 and Accounts Payable processed/accrued the invoices with the invoice #s provided by the supplier. The Accounting Department would not have noticed the invoices were double accrued. It is the responsibility of the cost center to verify.

Also, the threshold for July is \$50K not \$1M as indicated on the report

Should you have any questions regarding the response to this report, please feel free to contact us.

CC: Nalini Ahuja, Chief Financial Officer, Finance and Budget
Romerica Eller, Director of Accounting

Final Report Distribution

Board of Directors

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Metro

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