

**DATE:** December 14, 2021  
**TO:** Metropolitan Council Audit Committee  
**FROM:** Matt LaTour, Director, Program Evaluation and Audit  
**SUBJECT:** Departmental Performance in 2021

### Department Update

- Now that our strategic plan and audit planning processes are complete, we plan to focus on implementation and execution. Part of this process will be assessing our staffing needs for the future. We plan to make decisions about filling existing positions and identification of potential growth positions after the new year.

### COVID-19 Update

- The Audit team continues mostly with full-time telework and will continue to do so at least through January. We have the option to come in and work in our facilities and some of us have done so periodically. All Council employees who would like to continue to telework in 2022 are now completing telework agreements. The Council is also looking at how we will conduct Council meetings, and advisory committee meetings like the Audit Committee. Chair Zelle has already extended our remote meetings policy into 2022, so I expect that our next meeting will also be remote. We continue to review options for hybrid meetings going forward.
- The Met Council continues to implement an Incident Command Structure (ICS) that complies with the National Incident Management System. I continue to perform the role of Planning Chief for 390 Robert St./Regional Administration/Community Development. The Planning Chiefs (there are five primary and five alternates) track and help resolve issues related to the incident and plan for future challenges related to the pandemic. In general, I don't think my role is generating any concerns with IIA Standard 1112 – Chief Audit Executive Roles Beyond Internal Auditing, except auditing COOP planning or completing after action reviews of our pandemic response from an independent perspective. Safeguards or alternative (3<sup>rd</sup> Party) direction would likely be needed if there is a need for an independent view of these topics.

### Significant External Audits

- Office of Legislative Auditor — Southwest Light Rail Special Review
- Federal Transit Administration — FY2021 COVID-19 Relief ECHO Drawdown Review
- IRS Wastewater Bond Audit
- 2022 FTA Triennial Review

### Audit Plan Completion

- **Recently Completed Projects**
  - Metro Transit Safety
  - Local Agency Security Officer Contract Review
  - Technology Governance

- **On-Going Projects**

- MnDOT Funding Agreements
- Job Classification Process
- Paper Check Processing
- Northstar – Reportable Accidents-Injuries Review
- Southwest Light Rail Change Order Review

## **Follow Up**

- We have identified 8 follow up projects on our 2022 Audit Plan based on audit or consulting work we completed in the past few years. The extent of work completed to determine risk mitigation will be assessed after engagement with the relevant business owners. We will plan to report results of follow up to the Committee throughout the year.
- As reported in our Annual Report, we have made 93 recommendations to management in the past two years from 17 projects. Of those recommendations made in 2020, only 3 remain open. About 50% (47 of 93) remain open from 2021.
- We plan to continue to refine our follow up reporting and will include more detail in each Director's Report in 2022.

## **Other Activities**

- **Fraud or Ethics Investigations** – We continue to receive complaints or inquiries through our EthicsPoint system and other means. Our team is currently leading an EthicsPoint Program Enablement project to help users better understand and use the capabilities in the system.
- **Strategic Plan** – Our Strategic Plan was approved today. We now plan on developing an implementation strategy and will update the Committee as we work through these initiatives.