

Metropolitan Council Audit Committee Annual Report 2023



MISSION STATEMENT

The mission of Program Evaluation and Audit is to enhance and protect organizational value by providing risk-based and objective assurance, advice, and insight.

AUDIT COMMITTEE

The purpose of the Audit Committee is to provide structured systematic oversight of the organization's governance, risk management, and internal control practices.

Council Members:

Chair Chai Lee, District 13
Vice Chair Susan Vento, District 11
Deb Barber, District 4
Tenzin Dolkar, District 15

Community Members:

Quinn Gaalswyk (University of Minnesota)
Gracie George (U.S. Bank)
Amy Jorgenson (Minnesota State Colleges and Universities)
Andra Roethler (Hennepin County)



AUDIT COMMITTEE AND DEPARTMENT UPDATES

In 2023, Tenzin Dolkar joined the audit committee. Council member Dolkar represents District 15.

The department has had several personnel changes in the last year. Tim Larson was promoted to Senior Auditor. Aimee Gillespie and Sydney Kloster joined the audit team as Associate Auditors in May 2023 after starting as interns with the department in May 2022. Teng Meng Lo and Kevin Ely both left the Council in 2023.



WHO WE ARE:

Chief Audit Executive

Matt LaTour, CIA

Matt holds a BA from the University of St. Thomas, and an MPP from the University of Minnesota. He is a Certified Internal Auditor with 20+ years of professional experience, including 17 years of audit experience. Matt started his audit career with Government Accountability Office (GAO) in Washington, DC.

Audit Managers

Nicholas Jelinek

Nicholas holds an MPP from the Humphrey School of Public Affairs and a BA in Political Science from the University of Minnesota. He has 8+ years of professional experience, including 6 years of audit experience. Nicholas began working at the Council in 2017 when he accepted an intern position in Program Evaluation and Audit. Prior to his career with the Council, he worked at Carver County and the Minnesota State Senate.

Julia Quehl

Julia holds a BBA in Finance from the University of Minnesota-Duluth, and an MPP from the Humphrey School of Public Affairs. She has 15+ years of professional experience, including 6 years of audit experience. Julia started her career with the Metropolitan Council in 2016 and was an intern with the Council while in graduate school.

Senior Auditors

Guptan Kaplingat

Guptan holds a BA in Accounting and Computer Science from the University of St. Thomas. He has 15+ years of professional experience, including 15+ years of audit experience. Guptan is an Auditor in Program Evaluation and Audit. Prior to his career at Metropolitan Council, Guptan worked at the Minnesota Department of Transportation (MnDOT).

Tim Larson, CIA

Tim holds an AAS in Electronics, and a BS in Applied Management & Business. He is ASQ Certified as a Quality Auditor and has a Six Sigma Green Belt. Tim has 15 years of professional experience, including 5 years of audit experience. Tim began working at Metro Transit in 2017 and is currently an Auditor in Program Evaluation and Audit. Prior to his career at Metropolitan Council, Tim worked at KEB America.

Auditor

Tunde Ogungbesan

Tunde holds a BSc, a BBA, and an MA from the University of Minnesota. He has 12+ years of professional experience, including 5+ years of audit experience. Tunde joined Metropolitan

Council, Program Evaluation and Audit as an Auditor in 2019. He previously worked at Minnesota Department of Revenue and Wells Fargo Home Mortgage.

Associate Auditors

Brynna Bargfield

Brynna holds a BSPH from The Ohio State University and a dual MPP/MPH from the University of Minnesota. She began working at the Council in 2020 as a Program Evaluation and Audit intern, then was hired as an Associate Auditor in April 2022. Prior to her internship with the Metropolitan Council, she also worked for the Minnesota House of Representatives Research Department. She volunteers as a peer reviewer for the University of Minnesota's Public Health Review.

Aimee Gillespie

Aimee holds a BA in Political Science and Public Health from the University of Wisconsin- Eau Claire, and an MPP from the Humphrey School of Public Affairs. She began working at the Council as a Program Evaluation and Audit intern in May of 2022, and was hired as an Associate Auditor in May of 2023. Prior to working at the Council, Aimee worked as a public health educator and disease investigation specialist. She volunteers as Board Treasurer for the Weaver's Guild of Minnesota.

Sydney Kloster

Sydney holds a BA from the University of Wisconsin Superior in Political Science and Writing and an MPP from Humphrey School of Public Affairs at the University of Minnesota. She began working at the Council in 2022 as a Program Evaluation and Audit intern, then was hired as an Associate Auditor in May of 2023. Before her internship with the Metropolitan Council, Sydney worked at Wells Fargo Home Mortgage and various Twin Cities non-profits in grants, development, and volunteer coordination. She also served as an AmeriCorps member.

AUDIT ACCOMPLISHMENTS 2023

	Completed 2022	Completed 2023	Ongoing
Audits	3	12	10
Consultations/Inquiries/ Technical Assistance	5	8	0
External Audits	9	7	2
Investigations	3	4	2
Grand Total	20	31	14

	2021	2022	2023	Total
# Audits w/ Follow-up	5	4	7	16
Total recommendations	25	33	27	85
Open recommendations	7	23	20	50

The audit team completed seven of sixteen projects on the 2023 Audit Plan (44%). Six projects from the 2023 Audit Plan are in process right now including several nearing completion. There were three audits that spun off from investigations. We also received eight “inquiries”—requests for consulting, research, review or technical assistance on policy or compliance topics in 2023.

Accomplishments

Job Classification

Audit reviewed the controls, processes, and documentation related to the Council’s job classification process. We recommended that the Council implement automated forms, improve communication with clients, and develop and implement a maintenance schedule for reviewing position class worksheets.

Technology Change Management

Several recommendations were made including creating a charter and assigning authority with defined roles and responsibilities for the Council’s Change Advisory Board, commissioning technology change management policies, procedures and standards.

Contract Administration

Audit reviewed a sample of contracts for professional/technical services and goods as well as contracts for IT software, hardware, and IT services. Audit also looked more in depth at contracts between MnDOT and the Council as well as the Gold Line A&E Contract review.

Recommendations that came out of the various contract administration reviews include:

- Streamline processes and continue efforts to improve communications, update work instructions and clarify roles and responsibilities. (MnDOT)
- Standardize receiving, reviewing and paying invoices.
- Regular file reviews to ensure compliance with document management plan. (Gold Line)

Metro Transit Police Department Property Room

Audit reviewed a sample of inventory items to confirm they were stored in the correct location. We also reviewed the forfeiture policy and physical access controls. There were no findings or recommendations and Audit plans to resume regular audits going forward.

Metro Transit Grants Administration

Audit reviewed a sample of Metro Transit formula funded projects to ensure that expenses were in scope of the grant, budgets and schedules were being monitored, and FTA requirements were followed. There were no findings or recommendations for this audit.

Unemployment Insurance

Audit reviewed the process of how staff review and respond to unemployment insurance claims and timeliness of payments to Minnesota Unemployment Insurance (MNUI). We recommended that a process be implemented to support on time payments to MNUI, review what unemployment documentation needs to be maintained, and review the option to appeal determinations made by MNUI.

Technical Assistance

Several staff on the Audit team helped Metropolitan Transportation Services with their biannual satisfactory continuing control inventory.

Special Projects

EthicsPoint

Staff within the Program Evaluation and Audit team continue to be the administrators for EthicsPoint, the Council's system for employees to report issues or concerns regarding policy and procedure violations and for staff to manage complaints. The department has and continues to provide support to departments within the Council on EthicsPoint and seeks to maximize their usage.

Training

Staff continue to attend training to continue to build audit skills and knowledge in specific areas to assist in the department's audit work. Staff attended twenty-four trainings in 2023 accounting for 240 CPE credits.

Staff Engagement

In 2023 staff worked to increase their visibility around the Council. This has included participating in Metro Transit's Great Day in Transit, attending employee resource group events, riding the blue line train, touring the Gold Line Construction project, and visiting the Metro Plant. Below are photos from the various visits.



Reports of Policy and Procedure Issues

The Council's ethics and reporting hotline, EthicsPoint, has been live since October 2020. In 2023, 120 reports were opened in EthicsPoint. Reports were received by a variety of methods, but most were received via the Council's web portal. Audit did initial intake for twenty-eight reports related to conflict of interest, fraud, and other matters in 2023. Of these reviewed complaints, six resulted in significant investigations in 2023 and three spin off audits.