

AUDIT PLAN AMENDMENT AND UPDATE

PROGRAM EVALUATION AND AUDIT

2025 Audit Plan: June Update and Amendment

Introduction

The Annual Audit Plan is approved by the Metropolitan Council's Audit Committee in December of each year. This risk-based plan sets the Council's Program Evaluation and Audit Department work plan for the following year. Periodically, Audit will update the annual audit plan based on emerging risks.

This report identifies new audits, closed audits, and other changes to the 2025 Audit Plan since its approval in December of 2024.

Please contact Chief Audit Executive (CAE) Matt LaTour at Matthew.LaTour@metc.state.mn.us with any questions or comments.

New Audit

Information Services Professional Services Contracts

Information Services (IS) has several professional services contracts. Some of these include contracts for IS staff augmentation and the Business Process Systems Integration (BPSI) program.

BPSI is a Council-wide, multi-year initiative to streamline multiple processes and systems. There are six main projects: Enterprise Asset Management, Enterprise Procure to Pay, Enterprise Time and Attendance, Enterprise Application Integration, BPSI TXbase Functionality, and BPSI Data and Analytics. The contract is currently valued at \$1,998,080.

In 2023, the Council authorized IS to execute 31 contracts for a five-year term not to exceed \$35,000,000 to supplement the IS department's staffing levels.¹ Each contract under the master contract has its own not-to-exceed amount. The contractors are assigned work through specific orders for service at the Council's discretion.

An adequately staffed IS department and the BPSI project are key Council initiatives that impacts every Council Division and will impact operations for years to come. As such, IS' professional services contracts connect to the Regional Administration Strategic Plan pillars of Workforce, Technology, and Governance. The general objective of this audit will be to monitor contractor activities. The audit will also consider *Imagine 2050's* core values of *Accountability* and *Stewardship*.²

¹ Item 2023-255 was approved at the November 8, 2023 meeting of the Metropolitan Council. Link: <https://metro council.org/getdoc/6700147d-fbff-4f15-9577-753116c40d6d/Agenda.aspx>

² Metropolitan Council (2025). *Imagine 2050*. Web. Link: metro council.org/2050-Planning.aspx.

Closed Audits

Since December, Audit has completed the following:³

- December 2024
 - o Environmental Services Incident Management Governance
 - o Metropolitan Council Underutilized Business Program
 - o NorthStar Annual Reportable Accident Review
 - o IT Facility Security – Data Centers
 - o Housing and Redevelopment Authority Breach Business Process Improvements
- March 2025
 - o Risk Management
 - o IT Facility Security – Fire Safety
- June 2025
 - o Metro Transit Comments and Complaints
 - o Non-Revenue Vehicle Management

³ For meeting minutes and reports, please visit the Council's Audit Committee website at <https://metro council.org/Council-Meetings/Committees/Audit-Committee.aspx>.

2025 and Beyond Audit Plan

Completed Audits Since December 2024

IT Facility Security: Data Centers, Fire Safety	MCUB	ES Incident Management Governance	Metro Transit Customer Comments and Complaints Process
Non-Revenue Vehicle Management	NorthStar - Annual Reportable Accident Review	Risk Management Process Review	HRA Consultation

Current Audits

Body Worn Cameras	IT Facility Security: Inventory and Financial Reporting	Contract Administration - GLE Change Orders	Stockroom/Supply Management Monitoring
Recruitment and Selection	Small Purchasing	TMO	Benefits Eligibility
Cloud Computing - Azure	IS Professional Services Contracts	Internal Cost Allocation	Gold Line Closeout*
Solid Waste Incinerator: Initial*			

**Denotes co-source with Talson Solutions, LLC.*

Audits - Next 6 – 12 Months

RA Accounts Payable	MT Facilities - Asset Management	Occupational Health - Disability Management	State Contract Purchasing	E-Builder System
Metro Transit Discipline Reporting	Payroll Process Review	HRA Payments Review	DHS Waiver Program Controls	Data Classification & Protection
Cybersecurity	Farebox Variance Validation	Budget Forecasting	Investments Program	Overhead Rate Reconciliation
Administrative Citations	SharePoint User Administration	BLE Readiness: Design Processes*	Solid Waste Incinerator: Readiness*	GLE Readiness: Completion to SIT*

**Denotes co-source with Talson Solutions, LLC.*

Audits - Next 12 – 18 Months

ES Stockroom Budgeting Process	Artificial Intelligence	Crisis Intervention Protocol/Use of Force Procedures	Internal Communications
Paid Family Leave and ESST	EEO Measurements	Lactation and Prayer Room Accommodations	Continuity of Operations Planning
GLE Readiness: Sit, Pre- Revenue/Operations*	BLE: Pre- Construction/Initial*	Solid Waste Incinerator: Interim*	

**Co-sourced with Talson Solutions, LLC. to begin in the second half of 2026*

Other Projects

