



October 22, 2014

To: Finance and Administration Committee

From: Darrell Johnson, Chief Executive Officer

Janet Sutter, Executive Director
Internal Audit Department

Subject: Fiscal Year 2014-15 Internal Audit Plan, First Quarter Update

Overview

The Orange County Transportation Authority Board of Directors adopted the Orange County Transportation Authority Internal Audit Department Fiscal Year 2014-15 Internal Audit Plan on July 28, 2014. This update is for the first quarter of the fiscal year.

Recommendations

- A. Receive and file the first quarter update to the Orange County Transportation Authority Internal Audit Department Fiscal Year 2014-15 Internal Audit Plan.
- B. Approve changes to the Internal Audit Department Fiscal Year 2014-15 Internal Audit Plan; removing the review of Coach Operator Overtime and adding the reviews of ACCESS Eligibility and Applied Liquefied Natural Gas Technologies.

Background

The Internal Audit Department (Internal Audit) is an independent appraisal function, the purpose of which is to examine and evaluate the Orange County Transportation Authority's (OCTA) operations and activities to assist management in the discharge of its duties and responsibilities.

Internal Audit performs a wide range of auditing services that include overseeing the annual financial and compliance audits, conducting operational and contract compliance reviews, investigations, pre-award price reviews, and Buy America reviews. Audits initiated by entities outside of OCTA are coordinated through Internal Audit.

Discussion

The OCTA Fiscal Year (FY) 2014-15 Internal Audit Plan (Plan) (Attachment A) reflects the status of each audit project.

During the first quarter of the FY, Internal Audit issued the Review of Investments: Compliance, Controls, and Reporting for the period January 1 through June 30, 2014, noting one exception related to investment manager compliance. Management has addressed the condition by updating the investment policy. Also issued during the quarter was a review of the closeout of the Veolia ACCESS service contract, which concluded that controls employed during the closeout were adequate. An audit of administrative employee training and employee educational reimbursement offered recommendations to improve administration of employee training, to update the training policy, and to improve compliance with educational reimbursement program provisions. Management indicated actions are underway to address these recommendations. Finally, Internal Audit issued a review of the administration of public records requests. Based on the review, OCTA operated in compliance with the California Public Records Act; however, recommendations were made to improve controls over cash receipts and maintenance of records, and to update policies and procedures to reflect actual practices. Management agreed to implement these recommendations.

The required audit of the State Transportation Improvement Program Planning, Programming and Monitoring Program for FY 2010-11, conducted by professional accounting firm Vasquez & Company LLP, was also issued and found that project funds were used in conformance with Article XIX of the California State Constitution.

The primary focus of Internal Audit as of September 30, 2014, and in the ensuing months, will be to provide coordination of the annual financial and compliance audits.

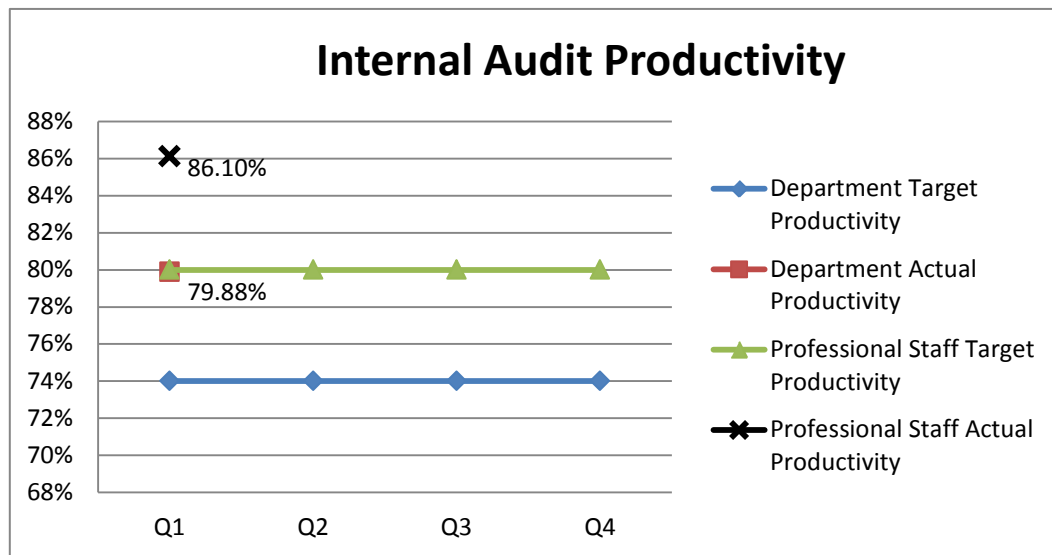
Audit Plan Recommended Changes

The FY 2014-15 Plan includes a review of coach operator overtime. After consultation with OCTA legal counsel, and consistent with Government Auditing Standards, Internal Audit is recommending that this review be removed from the Plan and replaced with reviews of ACCESS eligibility and Applied Liquefied Natural Gas Technologies. Government Auditing Standards, Section 6.35, states that auditors should avoid interference with investigations and/or legal proceedings. This change to the Plan is recommended due to current legal proceedings.

Internal Audit Department Productivity

Internal Audit measures the productivity of the department by calculating a productivity ratio. The ratio, used broadly throughout the audit industry, measures the amount of time auditors spend on audit projects versus time spent on administrative duties. Productivity goals are established for both the professional staff and for the department as a whole. Because the Executive Director regularly participates in non-audit management activities such as planning and committee meetings, the department-wide target is set at 74 percent. The target for internal audit professional staff, not including the Executive Director, is 80 percent.

For the first quarter ended September 30, 2014, Internal Audit achieved productivity of 80 percent, and the professional staff achieved productivity of 86 percent.



Price Reviews

At the request of the Contracts Administration and Materials Management Department (CAMM), and consistent with OCTA procurement policy, Internal Audit conducts reviews of single bid procurements to ensure that CAMM handled the procurement in a fair and competitive manner. Internal Audit also reviews prices proposed by architectural and engineering firms and sole source contractors to ensure that the prices are fair and reasonable. Internal Audit makes recommendations to adjust proposed rates where they exceed the rates per review. When the value of recommended adjustments can be estimated, Internal Audit tracks and reports these savings, as noted below. During the quarter ended September 30, 2014, Internal Audit conducted

five pre-award agreed-upon procedures reviews and recommended price adjustments, as indicated below:

Quarter	Price Reviews Recommended Adjustments
1	\$ 113,695
2	
3	
4	
Total	\$ 113,695

Fraud Hotline

During the quarter ended September 30, 2014, Internal Audit received ten complaints through OCTA's Fraud Hotline, www.ethicspoint.com. Four complaints were referred to OCTA management and/or customer relations for proper disposition, five complaints were reviewed and investigated by Internal Audit, and one complaint was received and responded to by the Chief Executive Officer. As part of the administration of the hotline, Internal Audit maintains documentation of each complaint and its disposition.

Internal Audit is committed to responding to all hotline complaints within eight business days. During the quarter ended September 30, 2014, Internal Audit made initial contact within two business days.

Findings and Recommendations Tracking

At the request of the Finance and Administration Committee, unresolved audit recommendations are included with the quarterly updates to the Plan as Attachment B. Internal Audit includes the findings and recommendations generated internally, as well as those provided by regulatory auditors and OCTA's independent financial statement auditors.

During the quarter ended September 30, 2014, Internal Audit performed follow-up of ten unresolved audit recommendations. Eight of the recommendations were appropriately addressed by management and were removed from the list, and two recommendations will be reviewed again in six months.

A total of five recommendations were added to the list relating to audits that were issued during the quarter.

Summary

Internal Audit will continue to implement the Plan, monitor performance metrics, and report the status on a quarterly basis.

Attachments

- A. Fiscal Year 2014-15 Internal Audit Plan, First Quarter Update
- B. Unresolved Audit Findings and Recommendations

Prepared by:



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**Orange County Transportation Authority
Internal Audit Department
Fiscal Year 2014-15 Internal Audit Plan
First Quarter Update**

Audit Activity	Project Number	Description	Primary Audit Type	Planned Staff Hours	Staff Hours to Date	Under (Over)	Status (Date Issued)	External Auditor
Mandatory External Independent Audits								
Annual Financial Audit	FY15-001 through FY15-003	Coordination and oversight of annual financial and compliance audits for fiscal year (FY) 2014-15.	Financial	400	48	352		Vavrinek, Trine, Day & Co.
Annual Transportation Development Act (TDA) Audits	FY15-004	Coordination of required annual audits of the recipients of TDA Funds for FY 2014-15.	Compliance	36	-	36		Vavrinek, Trine, Day & Co.
California Department of Transportation (Caltrans) Incurred Cost Audit	FY15-805	Coordinate Incurred Cost Audit initiated by Caltrans for funding of various highway and grade separation projects.	Compliance	56	40	16		Caltrans
Internal Audit Department Projects								
Risk Assessment and Annual Audit Plan	FY15-100	Annual preparation of the audit plan, quarterly updates to the audit plan, periodic assessment of risk throughout the year, including the monitoring of audit results of related entities.	Audit Plan and Updates	200	72	128	Ongoing	
Quality Assurance and Self-Assessment	FY15-101	Update of Internal Audit Policies & Procedures. Annual self assessment of the Internal Audit Department's compliance with Government Auditing Standards.	Quality Assurance	180	-	180	Complete	
Fraud Hotline	FY15-102	Administrative duties related to maintenance of the Fraud Hotline and work related to investigations of reports of fraud, waste, or abuse.	Fraud Hotline	300	153	148	Ongoing	10 Reports Received
Internal Audits								
Organization-Wide								
Business Resumption and Continuity of Operations	FY14-514	Assess whether business resumption/continuity of operations plans provide the framework for an effective response and recovery from any business interruption.	Operational	60	49	12	In Process	
Legal Services	FY15-5XX	Assess the adequacy of contract oversight and payment controls.	Internal Controls	180	-	180		
Clerk of the Board								
Public Records Act (PRA) Requests	FY15-503	Assess the adequacy of controls to ensure compliance with the PRA.	Compliance	160	114	46	Complete 9-26-14	
Human Resources and Organizational Development								
Family Medical Leave Act (FMLA)	FY14-502	Review controls in place to ensure compliance with policies, procedures, and regulations related to the FMLA.	Compliance	240	186	54	In Process	
Training	FY14-510	Assess the adequacy of operations related to employee training and educational reimbursements and determine compliance with regulations, policies, and procedures.	Operational	40	50	(10)	Complete 9-24-14	

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Capital Projects								
State Route (SR) 91 Improvements from Interstate 5 to SR 57	FY15-504	Review of the SR 91 Improvement project, including project administration, oversight controls and contract compliance.	Compliance	350	18	332	In Process	
Facilities Project Management	FY15-505	Review controls in place to manage OCTA facilities projects.	Operational	240	-	240		
Bristol Street Widening	FY15-5XX	Assess oversight controls and contract compliance with related cooperative agreements for the Bristol Street widening.	Compliance	300	-	300		
Planning								
Competitive Transportation Funding Program Projects	FY14-516	Review selected projects for compliance with Measure M Ordinance, policies, and procedures.	Compliance	60	43	18	In Process	
Transit Operations								
Veolia Contract Closeout	FY14-512	Assess the adequacy and effectiveness of controls employed in the closeout of the Veolia contract for ACCESS services.	Internal Control	16	5	12	Issued 7-9-14	
ACCESS Eligibility	FY15-5XX	Review ACCESS certification process and assess compliance with service contract terms.	Compliance	180	-	180		<i>Recommend adding to the FY 2014-15 Annual Audit Plan</i>
Applied Liquefied Natural Gas Technologies	FY15-5XX	Assess controls to ensure compliance with contract terms.	Compliance	120	-	120		<i>Recommend adding to the FY 2014-15 Annual Audit Plan</i>
Coach Operator Overtime: Scheduled and Unscheduled	FY14-XXX	Review of selected processes and controls involved in the budgeting, monitoring, and reporting of coach operator overtime, both scheduled and unscheduled.	Operational					<i>Recommend removal from the FY 2014-15 Annual Audit Plan</i>
Performance Metrics	FY14-515	Review efforts to track and report performance metrics and assess the accuracy and timeliness of reporting.	Internal Control	200	213	(13)	In Process	
Finance and Accounting								
Treasury	FY15-502	Semi-annual review of investments compliance, controls, and reporting.	Compliance	200	107	93	Issued 8-28-14	
Grant Closeouts	FY14-517	As-needed financial and compliance audits of grants at closeout to ensure propriety of expenditures.	Compliance	40	21	19	Issued 8-15-14	
Farebox Revenue Collection and Armored Car Services	FY15-XXX	Operational review of farebox revenue collection and recording.	Internal Control	200	-	200		
Accounts Payable	FY15-5XX	Review adequacy of controls over the accounts payable operation.	Operational	240	-	240		

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Contract Administration & Materials Management								
Buy America	FY15-XXX	Pre-award and post-delivery reviews to ensure vendors and OCTA are in compliance with federal Buy America requirements.	Compliance	320	-	320		
Price Reviews	PR15-XXX	Cost and price analyses as required by OCTA procurement policies and procedures.	Price Review	1,100	295	805	5 Reports Issued	
External Affairs								
Vanpool	FY15-501	Review OCTA vanpool operations and contract compliance.	Operations	240	310	(70)	In Process	
Unscheduled Reviews and Special Requests								
Unscheduled Reviews and Special Requests	FY15-800	Time allowed for unplanned audits and requests from the Board of Directors and management.	Varies	240	-	240		
Monitoring Activities								
Measure M Taxpayer Oversight Committee	FY15-601	Coordination of audit activities with the Audit Subcommittee of the Measure M Taxpayer Oversight Committee.	Monitoring	160	11	149		
Bus Base Inspections and Inventory Testing	FY15-602	Participation in annual bus base inspections.	Monitoring	32	-	32		
Follow-up Reviews								
Follow-up Reviews and Reporting	FY15-700	Follow-up on audit findings and recommendations.		300	63	238		
Total Audit Project Planned Hours (A)				6,390	1,795	4,595		

**Orange County Transportation Authority
Internal Audit Department
Fiscal Year 2014-15 Internal Audit Plan
First Quarter Update**

Audit Activity	Project Number	Description	Primary Audit Type	Planned Staff Hours	Staff Hours to Date	Under (Over)	Status (Date Issued)	External Auditor
Internal Audit Administration								
Board of Directors and Board Committee Meetings				280	33	248		
Executive Steering Committee and Agenda Meetings				180	44	137		
Internal Audit Department Staff Meetings				200	15	185		
Other Administration				1,500	365	1,135		
			Total Hours (B)	8,550	2,251	6,299		
			Department-Wide Target Efficiency (A/B)	74%				
			Department-Wide Actual Efficiency (A/B)	80%				
			Professional Staff Target Efficiency	80%				
			Professional Staff Actual Efficiency	86%				

UNRESOLVED FINDINGS AND RECOMMENDATIONS

(Audit Reports Issued Through September 30, 2014)

Audit Issue Date	Report Number	Division / Department / Agency	Audit Name	Recommendation	Initiate Next Update	Management Response	Auditor	Notes
10/17/2012	12-510	Human Resources and Organizational Development (HROD)	Employment and Compensation Review	Management should develop written procedures for processing compensation and personnel actions.	Sep-14	Management will develop and document procedures by February 2013. <u>Update June 2013</u> : Procedures have not yet been finalized. <u>Update April 2014</u> : The Internal Audit Department (Internal Audit) found that HROD does not always abide by written procedures when processing actions for its own employees. Internal Audit also made three additional recommendations related to competitive recruitments and written procedures.	Tang	In Process
10/17/2012	12-510	HROD	Employment and Compensation Review	Evidence of compensation analysis is not on file for all actions and, when it is performed, increases often exceed recommendations without documentation. Management should develop written procedures for processing these actions and for making exceptions.	Sep-14	Effective immediately, exceptions will require documentation. In addition, management will develop and document procedures by February 2013. <u>Update June 2013</u> : Procedures have not yet been finalized. <u>Update April 2014</u> : Testing identified two instances where salary counter-offers exceeded the range recommended by the compensation analyst and no written business justification was provided. as required. Management should monitor to ensure procedures are followed.	Tang	In Process
10/17/2012	12-510	HROD	Employment and Compensation Review	Management should amend the Personnel and Salary Resolution (P&SR) to specifically address equity adjustments. Also, written procedures should be developed to govern these actions.	Sep-14	Management will update the P&SR to specifically address equity adjustments and will develop and document procedures by February 2013. <u>Update June 2013</u> : The P&SR approved by the Board of Directors (Board) in June 2013 was updated to address equity adjustments. Internal Audit will return in six months to test compliance. <u>Update April 2014</u> : Only one equity adjustment, for an HROD employee, was processed during the review period and required forms were not on file. Management should monitor to ensure compliance with procedures.	Tang	In Process
10/17/2012	12-510	HROD	Employment and Compensation Review	Procedures should be developed to address demotions and/or reclassifications to lower salary grade levels, and Chief Executive Officer (CEO) approval should be obtained as required. In addition, management should develop procedures for "extra help" employees, including how salary rates are set for these positions.	Sep-14	Management will ensure CEO approval is obtained as required. Also, management will define "extra help" employees with the next update to the P&SR and will include guidelines as to their salary rates. <u>Update June 2013</u> : Procedures have not yet been finalized. <u>Update April 2014</u> : Procedures have been developed; however, testing identified instances whereby HROD did not comply with procedures for actions involving their own employees.	Tang	In Process

ATTACHMENT B

UNRESOLVED FINDINGS AND RECOMMENDATIONS

(Audit Reports Issued Through September 30, 2014)

Audit Issue Date	Report Number	Division / Department / Agency	Audit Name	Recommendation	Initiate Next Update	Management Response	Auditor	Notes
10/10/2013	N/A	Planning	Follow-up to Financial and Compliance Audits of Nine Combined Transportation Funding Program Projects	Internal Audit recommends management revise the Audit and Inspection article of the Measure M2 Master Funding agreements to allow an audit period of five years after the expenditure of Local Fair Share funds.	Oct-14	Management agreed and indicated that this change will be incorporated with other updates planned for June 2014.	Ng	In Process
10/31/2013	N/A	Finance and Administration (F&A)	Single Audit Report on Federal Awards, Fiscal Year 2013	Auditors identified one significant deficiency related to a failure to report sub-awards granted on or after October 1, 2010, as required by the Federal Funding Accountability and Transparency Act.	Jan-15	Management responded that all required reporting has since been made and that procedures have been updated to ensure all future sub-awards are reported as required.	Tang	
3/4/2014	13-527	Capital Programs	Review of Oversight Controls and Contract Compliance Related to the Tustin Metrolink Station Parking Expansion	Internal Audit recommends that independent cost estimates for construction change orders be prepared prior to receipt of contractor's quotes and prior to performance of work.	Mar-15	Management agrees and will update the Construction Management Procedures Manual to integrate specific guidance. <u>Update September 2014</u> : The updated manual is expected to be completed by December 2014.	Ng	Initiate next update in March 2015
3/4/2014	13-527	Capital Programs	Review of Oversight Controls and Contract Compliance Related to the Tustin Metrolink Station Parking Expansion	Internal Audit recommends that the Rail Programs Department develop written project management procedures tailored to the types of projects handled in the department.	Mar-14	The Highway Programs Department maintains a Program Management Procedures (PMP) manual which serves as a set of procedures to effectively manage and monitor projects and develop strategies for delivering the entire capital improvement program. This manual will be appended to integrate any specific guidance needed for projects managed by the Rail Programs Department. <u>Update September 2014</u> : The PMP Manual is expected to be finalized in November 2014.	Ng	Initiate next update in March 2015
3/26/2014	14-509	Maintenance/ General Services	Review of Purchase Order (PO) Issuance and Oversight	Internal Audit recommends that Maintenance and General Services review invoices for compliance with PO terms. For the PO's that include multiple parts/goods, the PO's should require that items not identified in the PO pricing summary be billed at cost plus a set mark-up percent. The PO's should also consistently include a requirement that the Orange County Transportation Authority (OCTA) be provided with adequate supporting cost documentation to allow validation of mark-ups as-needed.	Sep-14	Maintenance will more closely track the remaining balances of each PO and will take appropriate action to avoid encumbering invoices in excess of the PO. All future procurements will include a more complete list of goods to be ordered during the term of the PO, provide an option to purchase unlisted items at cost plus markup, and require that proof of cost be provided with the invoice to be paid. General Services will add language to PO's to cover items that were not included in the original scope of work.	Ng	In Process

UNRESOLVED FINDINGS AND RECOMMENDATIONS

(Audit Reports Issued Through September 30, 2014)

Audit Issue Date	Report Number	Division / Department / Agency	Audit Name	Recommendation	Initiate Next Update	Management Response	Auditor	Notes
3/26/2014	14-509	Contracts Administration and Materials Management	Review of PO Issuance and Oversight	Internal Audit recommends that the Procurement Policies and Procedures Manual be updated to address sole source PO's exceeding \$50,000 that do not require price review by Internal Audit and develop and document procedures for services marketed by brokers.	Sep-14	Management agrees to develop procedures that address sole source POs that do not require a price review by Internal Audit. Management also agrees to develop and document procedures for services that are marketed by brokers, such as property insurance policies and health insurance policies.	Ng	In Process
5/29/2014	14-511	F&A	Review of the OCTA Store	Internal Audit recommends management ensure that the new system is designed to provide appropriate segregation of duties and that access is limited as appropriate. Detailed records of the access levels should be maintained and periodically reviewed for appropriateness. Procedures should be developed to address system access assignments and related controls to prevent and/or detect suspicious transactions.	Nov-14	The replacement point of sale system is expected to be fully implemented by the end of the calendar year. The new system will resolve access controls by providing multiple layers of administration functions allowing management the ability to turn on, or turn off posting abilities to match the levels of access required by staff. Procedures will be developed to outline access assignments and secondary reviews and approval, where appropriate. Records of access levels will be maintained and periodically reviewed by management.	Dunning	
5/29/2014	14-511	F&A	Review of the OCTA Store	Internal Audit recommends that management change the alarm code, locks, combinations to areas used to store cash and inventory and maintain records of the employee assignments. Authorized employees should be individually assigned keys and combinations to their cash and inventory. Spare keys should be maintained under dual control and temporary assignments should be recorded. Staff should be advised of their responsibility to maintain individual control over their assigned keys.	Nov-14	The alarm code and all locks and combinations to cash and inventory storage areas have been changed and appropriate access assignments made. Spare keys are now held in an area requiring dual access and records of all key, combination and alarm assignments have been prepared and will be maintained. In the future, alarm, key and combination changes will be made upon employee termination and in accordance with procedures. Finally, employees have been reminded of the importance of maintaining sensitive keys under their possession.	Dunning	
5/29/2014	14-511	F&A	Review of the OCTA Store	Internal Audit recommends that procedures be updated to include surprise counts of cash and inventory items to verify the accuracy of balancing records and the perpetual inventory system.	Nov-14	Procedures for inventory controls have been updated to require quarterly inventory counts. Procedures have also been developed to include implementation of cash counts occurring on a surprise basis no less than once monthly.	Dunning	

UNRESOLVED FINDINGS AND RECOMMENDATIONS

(Audit Reports Issued Through September 30, 2014)

Audit Issue Date	Report Number	Division / Department / Agency	Audit Name	Recommendation	Initiate Next Update	Management Response	Auditor	Notes
9/24/2014	14-510	HROD	Review of Administrative Employee Training and Educational Reimbursement	Internal Audit recommends management enhance policy and procedures for administrative employee training to allow the Department to exercise oversight and institute standardization of training programs.	Mar-15	Management agrees. To start, departments within the HROD division will create guidelines for the identification, development, and procurement of training, especially mandatory training, as this comprises the bulk of the training provided. Once that has been accomplished, Training and Development will reach out to other individual departments that provide training with the guidelines. Management anticipates that the first step can be accomplished by January 1, 2015.	Dunning	
9/24/2014	14-510	HROD	Review of Administrative Employee Training and Educational Reimbursement	The Employee Training Policy (Policy) includes restrictions and requirements that are not enforced. Internal Audit recommends management update the Policy to reflect intended practices and develop controls to ensure compliance.	Mar-15	Management agrees and will update the Policy by January 1, 2015.	Dunning	
9/24/2014	14-510	HROD	Review of Administrative Employee Training and Educational Reimbursement	Testing found that over one-third of the requests for reimbursement and subsequent submission of evidence of course completion were submitted outside the required timeframes. Internal Audit recommends management develop and implement guidelines for approval of exceptions to program requirements. Exceptions should be documented, approved, and occur infrequently.	Mar-15	Management supports a more rigid adherence to the policy than has been followed in the past. Currently, management is developing a communication strategy to educate employees on the required timeframes and the consequences for failure to submit paperwork in a timely manner. We anticipate that the communication strategy should be complete by January 1, 2015. Guidelines for the approval of exceptions to program requirements will also be in place by January 1, 2015.	Dunning	
9/26/2013	15-503	Clerk of the Board (COB)	Review of the Administration of Public Records Requests	Cash receipts for California Public Records Act requests are stored in an unlocked desk drawer, are not properly accounted for, and are not deposited in a timely manner. Internal Audit recommends that controls over the handling, recording, and deposit of cash receipts be improved.	Mar-15	Management agrees that the controls in place for payments and deposit were inadequate, and accountability was not efficient or reliable. The COB's office has worked with those managing the OCTA Store and together have created procedures to transfer the handling and deposit of all forms of payment (cash, check, credit/debit card) over to the OCTA Store for better control, accuracy, and accountability.	Ng	

UNRESOLVED FINDINGS AND RECOMMENDATIONS

(Audit Reports Issued Through September 30, 2014)

Audit Issue Date	Report Number	Division / Department / Agency	Audit Name	Recommendation	Initiate Next Update	Management Response	Auditor	Notes
9/26/2013	15-503	COB	Review of the Administration of Public Records Requests	Internal Audit recommends that management revise policies, procedures, to: (1) include guidance for handling of public records requests from the media, (2) ensure that the recorded date of a public records request is the date of submission, (3) ensure retention of emails and/or mail records supporting notification to requestors that a time extension is required and/or records are available; and (4) include guidelines and authorities for the waiving of fees related to public records requests.	Mar-15	Management agrees and will revise the policies and procedures to reflect consistency with the handling of public records requests. These revisions will address guidelines and authorities for waiving fees. Also management will ensure that the recorded date of a public records request is the date of receipt by OCTA, within standard business hours. The COB's office will retain evidence of e-mails/mail records to support notification to requestors that a time extension is available or that records are available. A "Month-End Review" procedure has been implemented, which will help to reconcile the documentation of emails and/or mail records which support notification to requestors for all completed requests on the log for that month. Additionally, internal department procedures have been developed to outline this process.	Ng	