



Physical and Facility Security Assessment

Governance & Audit Report No. 2022-3

Issued on July 12, 2022

EXECUTIVE SUMMARY

Background

The FY 2022 Internal Audit Work Plan approved by the Governance and Audit Committee included a Physical and Facility Security assessment. The goal of this review is to assess the processes and controls in place to safeguard IndyGo people, riders, facilities and materials.

The Life Safety and Security Department resides under the Operations Division, and was separated from the Training and Security Department in January 2022. The department had four budgeted FTEs for fiscal year 2022 and also administers a contract with an external security provider.

Our assessments are performed in accordance with the professional practice standards of the Institute of Internal Auditors. This report was prepared for use by IndyGo’s Board of Directors, Governance and Audit Committee, and management.

Objective and Scope

- Obtain an understanding of IndyGo’s processes and controls related to managing physical and facility security at its facility locations, including the new East Campus, and on bus routes.
- Review key processes and test selected transactions, related to:
 - Security vendor contract and performance
 - Intelligent Transportation System (ITS) technologies, including camera monitoring
 - Fare enforcement, evasion, policies and procedures
 - Workplace violence prevention programs
 - Materials, vehicle and fuel storage
 - Station and Carson Transit Center safety
 - Fare inspection procedures on selected bus routes
- Assess the effectiveness of the design and operation of internal controls
- Identify potential opportunities for process and control improvements or revenue enhancement.

Overall Report Rating & Observations

(See Appendix A for definitions)

	Report	Rating	Number of Observations by Rating		
			High	Medium	Low
Physical and Facility Security		High	4	3	2

Overall Summary and Review Highlights

IndyGo’s Life Safety and Security Department’s responsibilities are expanding as the agency develops the new East Campus and Paratransit Center, and sees increasing ridership at the Carson Transit Center. The Security Department manages internal staff as well as an external security firm which provide approximately 39 FTEs, including Armed Officers, Law Enforcement Officers and Fare Inspection Officers.

Our aggregate rating for the Physical and Facility Security report is “High”. See Appendix A for the report and observation rating definitions.

Our following report includes nine recommendations. These include:

- Contracted Security Services
- Contractual Model for Providing Security Resources
- Security Department Staffing Levels and Strategic Assessment
- Command Center
- Camera and Monitoring Systems
- Fare Inspectors
- Drug and Alcohol Testing
- Policies Affecting Rider, Employee and Facility Security
- Employee Termination Notifications

We would like to thank IndyGo staff and all those involved in assisting us with the review. Questions should be addressed to the IndyGo Department of Governance and Audit at: batkinson@indygo.net.

1. Contracted Security Services

<p>Observation: IndyGo’s contracted security firm has not delivered an estimated 30% of the scheduled resources, and not met certain other provisions of the contract.</p>	<p>Recommendation: Prepare for the upcoming contract expiration. Establish a comprehensive monitoring process for the successful bidder and security provider.</p>	
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Observation Rating: High

<p>IndyGo has a contract with an external security firm. The contract is valued at approximately \$11.3 million over five years, and is to provide over 81,000 hours or 39 FTEs, annually. The security contractor’s staffing consists of Armed Officers, Law Enforcement Officers (contracted from various local jurisdictions) and Fare Inspection Officers.</p> <p>The security firm has been unable to deliver the contracted resources. We estimate that over 30% of the contractually scheduled staffing was not provided during FY 2021 and FY 2022, year to date. This equates to over 11 FTEs daily.</p> <p>The causes appear to include industry-wide staffing issues, a subcontractor's performance issues, the contractor's potential underpaying of staff, and the contract’s lack of a pay escalation clause.</p> <p>IndyGo is aware of the security contractor’s staffing challenges. However, IndyGo has not:</p> <ul style="list-style-type: none"> • Monitored the undelivered contract hours and dollars • Mandated any contractor or subcontractor staffing changes • Enforced the contract’s infraction fee provisions (estimated to exceed \$150,000 annually). 	<p>The current security provider’s contract expires in February 2023. We suggest that IndyGo:</p> <ul style="list-style-type: none"> • Expand the potential bidders to include multiple potential providers that could accommodate IndyGo’s security needs. • Establish a comprehensive monitoring process to identify and report performance or compliance shortfalls on a monthly basis • Include typical annual pay rate escalation clauses • Enforce the infraction fees (liquidated damages) provisions • Consider material exceptions to contract requirements as potential breaches of the contract, or provide documented waivers in the event of acceptable, non-recurring situations. • Require staffing or subcontractor changes in the event of significant non-performance, or exercise the termination provisions of the contract 	<p>Management Action Plans: New contract language will address deficiencies that cover, but are not limited to, missed shifts, staff shortage, abandoned shifts, and a measurable performance matrix.</p> <p>The current contract does not allow for liquidated damages for missed shifts. Still, it does allow for damages if shifts are left uncovered without the vendor reporting them during the allowed time frame. Prior to the Covid-19 pandemic, the vendor did not have open or uncovered shifts. During the pandemic, IMPD and other smaller Police Departments reduced the level of part-time Law Enforcement Officers allowed to work for the vendor to cover IndyGo service requirements. This mandate was not lifted across departments until shortly after the Mask Mandate was lifted on April 18, 2022. Since the lifting of the Mask Mandate, vendor staffing has gradually increased to staffing required levels.</p> <p>Staff monitors undelivered hours on a weekly basis. IndyGo has asked for the removal of several of the contracted staff for non-compliance and will continue to, as warranted.</p>
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In addition, the external security firm’s contract contains several compliance provisions. Our testing of these provisions noted that:

- An employee roster and work schedule was not consistently provided by the contracted security firm on a timely basis
- Weapons training for the Armed Officers was not provided due to COVID restrictions during 2021; training was resumed in 2022
- Enrollment in and verification of the work eligibility status of all newly hired employees through the E-Verify program as defined in Indiana Code 22-5-1.7-3 was not performed by the contracted security firm, or detected by IndyGo

IndyGo did not formally notify the security contractor of these violations or assess any infraction fees.

These situations could lead to elevated security risk and a diminished incentive for performance by the contracted security firm.

Responsible Parties:

Director of Life Safety and Security

Due Dates:

Scope of work due to procurement by July 31, 2022.
Procurement review and process by October 1, 2022.

2. Contractual Model for Providing Security Resources

Observation:

The structure of the current contract has several elements that could result in suboptimal vendor performance.

Recommendation:

Assess alternative models to secure and staff security resources.

Observation Rating: High

The contracted security firm provides IndyGo with Armed Officers (armed security personnel), Law Enforcement Officers (armed and sworn personnel) on-site at IndyGo facilities, as well as unarmed Fare Inspectors on the bus routes.

The Security contract:

- Does not include a labor category (LCAT) description matrix or minimum qualification requirements and responsibility descriptions for each type of labor category.
- Is structured so that the vendor is the prime contractor for law enforcement resources. Therefore, IndyGo does not directly control or contract with law enforcement personnel, which may impact response times and priorities.
- Is based on a just-in-time model, which limits flexibility to address significant staff absences or incidents requiring backup.
- Lacks flow through performance requirements for subcontracts with Police and Sheriff officers or individuals. Therefore, the contractor has less recourse in the event of no-shows or other non-performance.
- Allows the provision of part-time resources, which could increase contract administration efforts

The design of the security contract may have an impact on IndyGo’s ability to receive the expected security resources.

IndyGo should assess the model of its security program, to best fit its needs and increase responsiveness in the event of significant incidents.

IndyGo could consider alternative models used by other transit agencies to staff security resources, including:

- Hiring more staff directly, such as Fare Inspectors
- Contracting directly with a local law enforcement agency, such as Indianapolis Metropolitan Police Department (IMPD)
- Deputizing IndyGo staff to allow for additional arrest and detention powers
- Requiring an on-call capability in the vendor’s contract
- Enhancing the security vendor’s subcontracts with local law enforcement agencies.

Management Action Plans:

IndyGo has a limited ability to enforce a provision for Law Enforcement Officers who first have a duty to the City of Indianapolis. The current provider has attempted to correct this by reaching out to small departments within Marion County who are volunteers or part-time by offering additional part-time to full-time employment. There are some limitations as those Officers may not have marked cars or may have not exceeded the 40 hours of training required for full-time Officers or the ability to process arrestees in Marion County. Military Police and School Police have no jurisdiction outside of their prospective employers, which also creates additional barriers.

IndyGo will continue to move forward with a competitive procurement process that will continue to contract out these services with enhanced requirements for staffing and performance measurements.

Responsible Parties:

Director of Life Safety and Security

Due Dates:

Q4 2022

3. Security Department Staffing Levels and Strategic Assessment

<p>Observation: IndyGo security staffing levels may be low, given the planned facility and bus rapid transit station expansion.</p>	<p>Recommendation: Consider a strategic security assessment to review the desired security parameters, other factors and resultant staffing needs.</p>	
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Observation Rating: High

<p>The Life Safety and Security Department has approximately four budgeted FTEs for fiscal year 2022, after the separation from the Training Department.</p> <p>This staffing level may be low, given IndyGo’s facility and bus routes expansion plans and current activity levels:</p> <ul style="list-style-type: none"> The contracted security firm has a 35 FTE daily staff to be monitored and deployed. Planned security staff at the East Campus could be insufficient to cover the size of the entire campus and multiple buildings; expected security staffing includes one guard at the front desk(s) and one roving guard at night. Security personnel have not been assigned inside the Paratransit Center to provide security when visitors enter for paratransit assessment and move throughout the building. Certain areas of the CTC may have insufficient camera coverage, creating "dead spots" and potentially requiring more manpower to monitor. <p>The Security Department has initiated budget and staffing discussions. However, an independent assessment of security needs has not been performed. Also, no strategic security plan has been developed to incorporate these various factors affecting resourcing levels.</p>	<p>Consider an independent strategic assessment of the security environment. This strategic assessment could be performed by an APTA Peer Review group or an external consultant and could include:</p> <ul style="list-style-type: none"> Overall desired security parameters IndyGo’s planned facility and bus route expansion Expected contracted security resources deployment Site hardening and physical controls to limit access and safe guard people and assets Forecast incident levels and large events resultant staffing levels Forecasted budget implications 	<p>Management Action Plans: Management will review and assess the need for a security service escalation plan to address site hardening, physical controls, and staffing for local city events. Security staff generally have one assessment per year completed by the Department of Homeland Security, for site and cyber needs and have received Gold Standards Awards.</p> <p>IndyGo will also investigate hosting a peer review from other agencies to see where improvement could be made with policies and procedures.</p> <p>Responsible Parties: Director of Life Safety and Security</p> <p>Due Dates: Q2 2023</p>
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4. Command Center

Observation:

IndyGo does not have a central security command and control center.

Recommendation:

Consider developing a command center for security operations and incident monitoring and response.

Observation Rating: High

IndyGo does not have a central command and control center. Incident response and camera monitoring is performed at various IndyGo locations. Security Department leadership has ready access to its operations and personnel.

However, there are no dedicated personnel performing only monitoring and oversight functions. These functions are currently split among various sites and personnel:

- Bus dispatch personnel, who also monitor the fleet locations and passenger incidents.
- Security Department leadership, who have multiple responsibilities and are often in the field
- Contracted security personnel at the facilities, who have visitor sign-in, customer service and site observation responsibilities.
- Mobile command center, which can be used for emergency incident response and large event management

Incident detection or response times could be impacted by this distributed responsibility and multiple non-dedicated resources.

Other transit properties have dedicated facilities staffed by trained personnel who solely manage incident response, camera monitoring and law enforcement coordination.

Consider developing a command center which could serve as a secured central location for security operations, incident monitoring, camera review, emergency dispatch and overall communication and coordination.

Perform a study or analysis to:

- Seek best practices from other agencies
- Identify the appropriate size and scale of command center operations, considering the span and services provide across the IndyGo system
- Consider IndyGo’s interplay within the broader Indianapolis metropolitan area’s emergency response planning.
- Estimate the required capital and operating funds
- Consider future needs as IndyGo moves into the new East Campus buildings and opens additional Bus Rapid Transit stations
- Weigh the potential cost and benefits of a new facility
- Assess co-location with an Emergency Operations Center to facilitate business continuity and disaster recovery.

Management Action Plans:

IndyGo management has been considering a command center since the inception of the BRT service. Planning is in progress with the Capitol Projects Team of IndyGo. IndyGo has connected with another transit agency to discuss the development of their command center while reaching out to other agencies to understand successes and failures during their processes.

IndyGo has a co-location operating desk at the Indianapolis Emergency Operations Center (EFS 1) in conjunction with the IndyGo internal Incident Command Center.

The security team has asked for additional personnel to staff our current control room and then move into the east campus control center, in the 2023 budget request.

Responsible Parties:

Director of Life Safety and Security

Due Dates:

Q2 2023, subject to varying construction schedules of East Campus building B and operating budget approvals.

5. Camera and Monitoring Systems

<p>Observation: IndyGo utilizes multiple camera products, and both analog and digital systems for security purposes.</p>	<p>Recommendation: Implement automated camera diagnostic tools, and consider standardizing camera systems to one digital product.</p>	
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Observation Rating: Medium

<p>IndyGo utilizes multiple camera and video surveillance systems to monitor and help ensure the security of its riders, employees and facilities:</p> <ul style="list-style-type: none"> Building cameras (Milestone Systems and Multiguard Corp) Bus fleet cameras (Luminator Technology Group) <p>We observed the following:</p> <p>a) Monitoring of camera health and operating functionality is performed on a non-scheduled basis. Cameras could become non-operational and Security relies primarily on manual observation and notification of issues. The ability to use automated system diagnostics for one product was recently communicated to IndyGo.</p> <p>b) Retention periods are inconsistently applied. Indiana statute requires a standard 30 day retention period and 24 months if criminal activity is found. However, the IT Department’s retention period is typically 90 days. This practice is also not currently enforced, possibly due to capacity and cost constraints.</p> <p>c) Both analog and digital camera systems are currently utilized. The industry standard is moving towards networked, cloud-based digital technology, which can provide higher definition and accessible images. Digital systems have larger file sizes which may increase the cost of storage and retention.</p>	<p>IndyGo should review its camera and surveillance systems, as it expands its facilities and bus network, to most effectively and cost-efficiently enhance its rider, employee and facility security.</p> <p>IndyGo should:</p> <p>a) Implement a process to monitor bus and building camera feeds daily, utilizing the camera software functionality and automated reporting/notification capability where possible.</p> <p>b) Implement a policy standardizing the camera video retention period for a period not longer than required by Indiana statute, and communicate the retention to all staff.</p> <p>c) Assess the cost, benefit and timeline to consolidate cameras technologies to one system. Replace all analog cameras with digital cameras, to enhance efficiencies and ease of monitoring.</p>	<p>Management Action Plans: Security staff will open dialogue with the Connected Vehicle Technology (CVT) team to learn more about how the Luminator Software and its camera health tracking modules work, and gain a clearer understanding of the reporting process, as Security was not involved with procuring this technology.</p> <p>IndyGo security staff will coordinate with building camera vendors to gain additional knowledge of health tracking software if available within their current contracted services. If automatic health tracking software is unavailable, IndyGo will develop work processes to monitor the system manually.</p> <p>A dialogue will begin with the IndyGo legal teams and IT to develop a clear written video retention process and implement that process across IndyGo campuses.</p> <p>Several cameras have been switched to digital. The remaining analog cameras will be replaced during future renovation projects.</p> <p>A project request has been submitted to consolidate camera technology to one system.</p> <p>Responsible Parties: Director of Life Safety and Security</p> <p>Due Dates: Q1 2023</p>
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6. Fare Inspectors

Observation:

Fare inspection processes and fare enforcement are inconsistently performed. Policies are presently in draft form.

Recommendation:

Update the draft policies. Enhance the existing audit process.

Observation Rating: Medium

IndyGo has draft fare inspection policies related to Writing and Issuing Citations, Inability to Pay, and Use of Force, dated May 2019.

IndyGo conducts ongoing audits of the fare inspection process, using a standard compliance checklist, and provides feedback to the contracted security firm personnel. However, no annual summary of the most common issues is developed for training or contractor assessment purposes.

We observed the fare inspection process on selected routes, and noted:

- Ticket and fare collection are not enforced. Fare evasion citations are generally not issued. We observed a rider who was permitted to board without purchasing a ticket after speaking with a Fare Inspector. There is no overall methodology to estimate potential revenue losses.
- Fare inspectors work in teams of two contractor personnel. This staffing is not specified in the contract or an IndyGo policy. The use of single fare inspectors could increase productivity and fare education, reduce contractor staffing shortages, and increase route coverage. Potential safety concerns can be mitigated through the use of existing escalation protocols.
- Fare inspector behavior and appearance to the public could be improved. We observed late arrivals at the first stop, non-standard attire, smoking, and stopping at convenience stores between stops.

IndyGo should:

- Review and update its existing draft fare inspection policies. Also, procedures should be separated from policies.
- Establish a fare enforcement policy. If enforcement is mandated, along with education and potential citation fee waivers, it should begin. If enforcement will not be mandated, the role of Fare Inspectors should be redefined.
- Clarify the operating practices (such as paid travel time to the first stop) that are being used daily, but are not specified in the security provider’s contract or an IndyGo policy
- Consider deploying single fare inspectors, instead of pairs, to increase productivity and route coverage

The fare inspection audit program and follow-up on observations is a valuable process. We recommend that Security:

- Continue the audit process.
- Hire a replacement for the audit staff resource who recently left IndyGo.
- Prepare an annual summary of the most noted deficiencies and areas of improvement, including those related to public appearance and behavior.
- Host a meeting and training sessions with the contracted fare inspector personnel.

Management Action Plans:

Policies are being updated with corrected language to address recent changes in Fare Enforcement and be replaced with current mandates for Fare Inspection Officers. IndyGo is currently working on a “Paid Areas” ordinance that will address some loss of revenue and operational disruption before IndyGo can address a Fare Enforcement Policy.

Refresher training was scheduled after mask mandates were lifted and staffing moved back to normal levels; this occurred in Q2 of 2022. The new contract will address a site supervisor to ensure training is on a continuous basis.

All Fare Inspectors must report to IndyGo HQ to pick up assignments and equipment.

IndyGo will reassess two Inspectors per shift by finding other means of safety protocols.

Replacement Security Specialists have recently onboarded. The Security Specialist job functions will include preparing monthly summaries of service to address any deficiencies.

Responsible Parties:

Director of Life Safety and Security

Due Dates:

Q2 2023

7. Drug and Alcohol Testing

Observation:

IndyGo conducts drug and alcohol testing of the contracted security firm’s employees. No reimbursement is obtained.

Recommendation:

Assess the drug and alcohol testing program and its administration, related to the contacted security firm.

Observation Rating: Low

IndyGo conducts drug and alcohol testing of the contracted security firm’s employees, in accordance with its contract.

Fare Inspectors provided by the contracted security firm do not appear to be tested, although they are not exempted in the contract.

There is no chargeback to the contracted security firm for this service. IndyGo is absorbing the cost of all testing and administrative management.

IndyGo’s Drug and Alcohol Program is designed in accordance with federal requirements. However, performing substance abuse testing on a contractor’s employees and resources, including Law Enforcement Officers from local agencies, may expose IndyGo to unintended employment or legal liabilities.

IndyGo should review the drug and alcohol (D&A) testing program and its administration, related to its contacted security firm.

IndyGo should:

- Provide the contracted security firm with IndyGo’s current Drug and Alcohol Program policy, since they agreed to be included in IndyGo’s program.
- Consider whether the contract would allow for any cost recovery for these services.
- Determine whether all contracted security employees, including Fare Inspectors, should be tested.
- Develop an audit process to monitor and assure compliance with federal regulations
- Consider alternative testing models, including the contractor providing their own substance abuse testing, for future contracts.

Management Action Plans:

Fare Inspectors will still be a part of the pre-employment and reasonable suspension D&A testing pools. Fare Inspectors are classified as non-safety sensitive employees and thus cannot be a part of the random pool, because the courts determined it was against Fourth Amendment Rights, but are a part of the pre-employment D&A testing program.

The updated or newly procured contract will address the contractor providing their own substance abuse program, at their own cost, with the assistance of IndyGo if the selected provider has not previously participated in a regulated testing program.

Each contracted security employee is given the IndyGo D&A policy with a video to watch and a sign-off sheet.

The monitoring and audit process of Drug and Alcohol compliance will be the responsibility of the Risk and Safety department.

Responsible Parties:

Director of Life Safety and Security

Due Dates:

Q2 2023

8. Policies Affecting Rider, Employee and Facility Security

Observation:

Homeless and CTC land use policies have not been finalized.

Recommendation:

Continue the dialogue on these matters that impact both community members’ right and transit riders’ security.

Observation Rating: Low

IndyGo is discussing other key policies that could impact rider, employee and facility security. The following topics are of national and societal concern:

- Homelessness – The Indianapolis City-County Council adopted a “Homeless Bill of Rights” in 2015. The ordinance established specific protections for the homeless. These include the right to move freely in public spaces, which includes sidewalks, bus stops and Red Line stations.
- Public right of way usage and land ownership - IndyGo has discussed its rights and actions on land outside the Carson Transit Center (CTC) that is currently considered public space.

Transit policy must balance both the legal rights of unhoused residents and the public, as well as transit users’ expectations of security while using IndyGo facilities and services.

The development of these policies will require IndyGo leadership and Board participation, and coordination with the Indianapolis City-County Council regarding policy development, enforcement protocols and any ordinances.

Continue the dialogue on these matters that impact both community members’ right and transit riders’ security.

The considerations include the classification or transfer of land to IndyGo, which could potentially then be defined as private property, to allow security enforcement and increased safety for passengers.

Management Action Plans:

IndyGo is in the process of developing “Paid Areas” along the BRT routes to assist with the removal of loitering individuals from these stations to allow paying passengers to utilize the services.

IndyGo continues to work with other agencies to combat homelessness in the City of Indianapolis, including but not limited to, the Community Resource District Council for Downtown Indy, Indy Inc, and the Coalition for Homelessness Intervention and Prevention (CHIP).

Responsible Parties:

Director of Life Safety and Security

Due Dates:

Q2 2023 and TBD based on IndyGo Board of Directors and City-County Council approval of “Paid Areas.”

9. Employee Termination Notifications

Observation:

Notification of pending employee terminations are not automatically provided to the Security Department

Recommendation:

Provide the ADP system notifications, so that terminated employees' badges and access can be limited.

Observation Rating: Medium

Open

notification of the initiation of employee terminations has not been provided by the Human Resources Department to the:

- **Security Department.** Our testing of 12 recent employee terminations disclosed that seven were reported to the Security Department between one and ten days *after* the termination date.

The Security Department does have adequate procedures in place to remove badge access and minimize facility access upon notification.

However, IndyGo staff may be at risk of exposure to workplace violence if the Security Department is unable to proactively identify and monitor employees entering the termination process.

- **Fleet Department.** The fuel dispensing system may not be updated to prevent terminated employees with fueling capability from accessing the fuel system. We did not note any fuel losses.

The Security and Fleet Departments should be notified of pending employment terminations via the ADP alerts for the start of the termination process, which are provided to management.

The terminating employee's access to building entrances and other office locations should be limited only to those areas accessible by their employee badge as permitted by the IndyGo Security Department.

Management Action Plans:

Discussions will begin with HR to determine if access will be given to select security members to be notified when terminations begin in ADP. We understand that ADP has the ability to email select Security Team members about pending terminations when the process begins. It would be helpful for the Security Director and Manager to know if a termination is pending. This would also allow the team members to be on alert in case of workplace issues. Staff is trained to detect body language and specific processes that would indicate if an employee needs to be watched more directly.

Security sends termination notifications to the contracted security vendor with a photo of the IndyGo staff members and IndyGo Contractors.

The Security department has recently issued a Standard Operating Procedure on the steps to take when discharging an employee. This Standard Operating Procedure includes actions to be taken pre and post-termination.

Responsible Parties:

Director of Life Safety and Security

Due Dates:

Q1 2023

APPENDIX A – RATINGS DEFINITIONS

Observation Rating Definitions		Report Rating Definitions	
Rating	Definition	Rating	Explanation
Low	Process improvements exist but are not an immediate priority for IndyGo. Taking advantage of these opportunities would be considered best practice for IndyGo.	Low	Adequate internal controls are in place and operating effectively. Few, if any, improvements in the internal control structure are required. Observation should be limited to only low risk observations identified or moderate observations which are not pervasive in nature.
Medium	Process improvement opportunities exist to help IndyGo meet or improve its goals, meet or improve its internal control structure, and further protect its brand or public perception. This opportunity should be considered in the near term.	Medium	Certain internal controls are either: <ul style="list-style-type: none"> • Not in place or are not operating effectively, which in the aggregate, represent a significant lack of control in one or more of the areas within the scope of the review. • Several moderate control weaknesses in one process, or a combination of high and moderate weaknesses which collectively are not pervasive.
High	Significant process improvement opportunities exist to help IndyGo meet or improve its goals, meet or improve its internal control structure, and further protect its brand or public perception presents. This opportunity should be addressed immediately.	High	Fundamental internal controls are not in place or operating effectively for substantial areas within the scope of the review. Systemic business risks exist which have the potential to create situations that could significantly impact the control environment. <ul style="list-style-type: none"> • Significant/several control weaknesses (breakdown) in the overall control environment in part of the business or the process being reviewed. • Significant non-compliance with laws and regulations. • Observations which are pervasive in nature.
Not Rated	Observation identified is not considered a control or process improvement opportunity but should be considered by management or the board, as appropriate.	Not Rated	Adequate internal controls are in place and operating effectively. No reportable observations were identified during the review.