

# Memorandum



## Metropolitan Transportation Authority

State of New York

**To:** Audit Committee

**From:** Lamond W. Kearse, Chief Compliance Officer 

**Date:** January 7 2020,

**Re:** Management Assessment: Effectiveness of its Internal Controls FY2018-19

---

As the Metropolitan Transportation Authority's Chief Compliance Officer, I am responsible for overseeing the establishment and operation of the MTA's internal control program, which includes each of its subsidiary and affiliated entities ("MTA").

This statement certifies that management has documented and assessed the internal control structure and procedures of the MTA for the year ending December 31, 2019. In making this assessment, management used criteria set forth by MTA's Enterprise Risk Management/Internal Control Guidelines, Standards for Internal Control in New York State published by the Office of the State Comptroller, Guidelines issued by the Independent Authority Budget Office, and the Guidelines of the commission of Sponsoring Organizations of the Treadway Commission.

This assessment found that MTA's internal controls to be adequate, and to the extent that deficiencies were identified, the MTA has developed corrective action plans to reduce any corresponding risk.

Therefore, based upon the above I believe that as of December 31, 2019, the MTA's internal control structure and procedures are overall effective.

c: Michelle Woods, Acting Auditor General  
Enterprise Risk Management Committee