

Internal Audit Division Update

*Community Oversight Panel
October 8, 2025*

Data Classification: Unrestricted



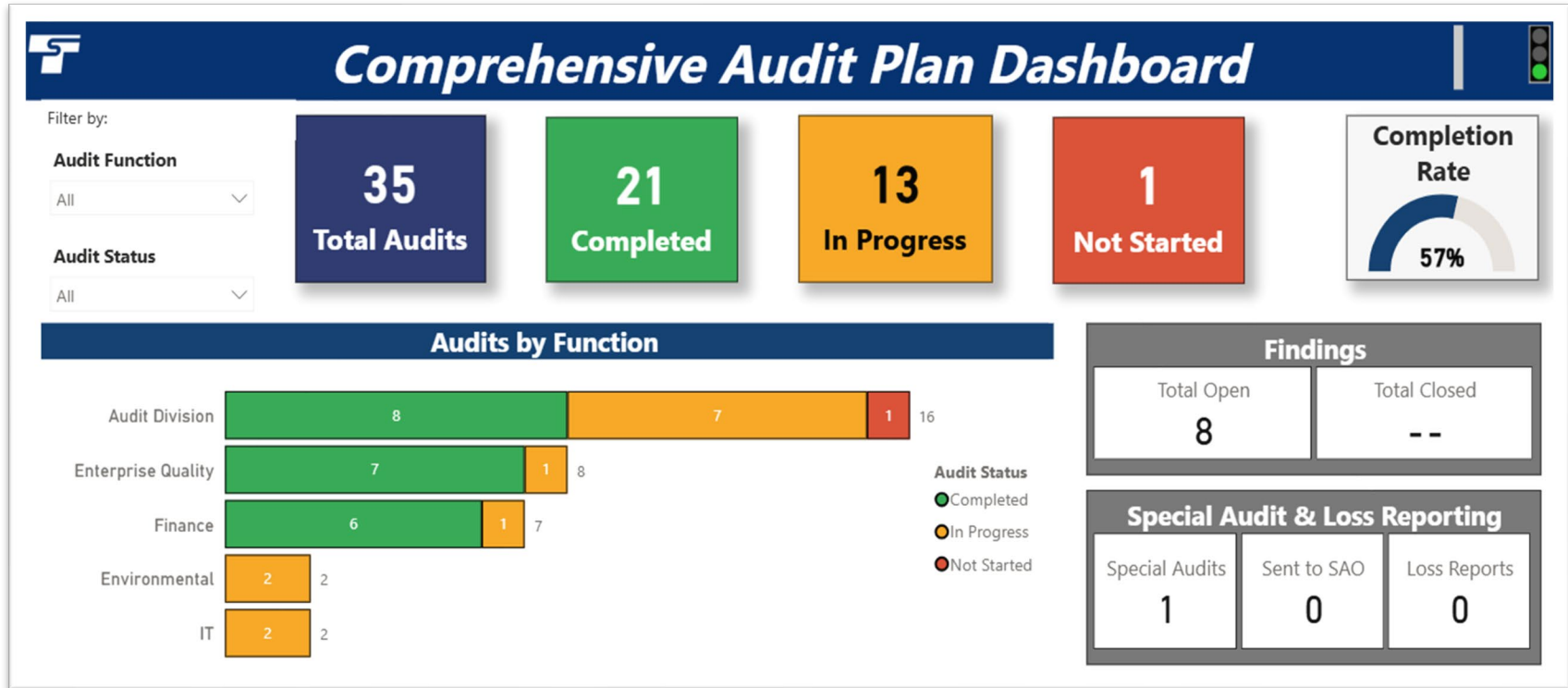
Why we are here

- Update on external audit work
- Internal Audit Update
 - 2025 Audit Plan Progress Report
 - Update on timing of Disaster Preparedness Performance Audit (to be completed in 2026)
 - 2026 Performance Audit Topics

Update on external audit work

- Federal Emergency Management Agency (FEMA) Financial Monitoring Review completed.
 - No findings reported.
- The State Auditor's Office (SAO) will commence their 2024 Accountability Audit on October 9, 2025.
 - Audit is expected to be completed during Q4 2025.

2025 Comprehensive Audit Plan Dashboard



<https://www.soundtransit.org/get-to-know-us/documents-reports/audit-plan-dashboard>

Timing of Disaster Preparedness Performance Audit

- Performed a preliminary assessment and determined Disaster Preparedness will not be audit ready until early 2026.
- Sound Transit has continued to implement improvements related to Emergency preparedness.
- Compliance audit of Public Safety & Emergency Management ongoing, expected to be completed by end of 2025.

2026 Performance Audit Topic

COP / FAC Requested Performance Audits

Audit Title	Status
2020 – <i>(Postponed due to COVID)</i>	<i>No audit performed</i>
2021 – Construction Performance Metrics Management	Completed
2022 – SCADA systems <i>(postponed, no qualified consulting firms)</i>	Completed (2023)
2023 – <i>Service Change Communication and System Expansion Time Accountability (postponed)</i>	<i>Revised as Capital Project Time Charging</i>
2024 – Capital Project Time Charging Accountability	Completed
<i>2025 – Disaster Preparedness (postponed to 2026 Audit Plan)</i>	<i>On 2026 Audit Plan</i>

Recommended topics

- IIJA (Infrastructure Investment and Jobs Act) Review
- Governance Maturity Review
- Workforce Planning Budget Process Review
- Regulatory Permitting Review

Thank you.



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