Motion No. M2026-53

A motion of the Finance and Audit Committee of the Central Puget Sound Regional Transit Authority selecting a performance audit topic to be conducted in 2027.

Background

Each year, the Finance and Audit Committee selects a performance audit topic to be conducted in the subsequent calendar year. This specific topic is then incorporated into the agency's broader audit plan (the 2027 audit plan will be finalized this Winter and communicated in early 2027).

As part of this process, the Community Oversight Panel (COP) makes a recommendation to the FAC for a performance audit topic. To reach a recommendation, Sound Transit's Internal Audit staff provide a presentation to the COP to outline the audit topic recommendation process and provide feedback on potential topics, as requested by COP.

In October and November 2026, Internal Audit Deputy Executive Director Patrick Johnson and the COP members discussed potential audit topics based on a range of factors including the agency's broader risk profile (Enterprise Risk Management), regulatory requirements, past audit findings, current and anticipated audits, and other areas of interest to the COP based on the agency's mission and operations.

On November 12, 2026, COP members discussed the two topics that received the most support based on a prior poll of panel members: 1) oversight of third-party service delivery for Sound Transit-branded services and 2) workforce recruitment, retention, and succession planning.

Following a thorough discussion, the COP recommended that the Finance and Audit Committee select oversight of third-party service delivery for Sound Transit-branded services as the agency's 2027 Internal Performance Audit topic, as expressed in the panel's letter to the Finance and Audit Committee.

Motion

It is hereby moved by the Finance and Audit Committee of the Central Puget Sound Regional Transit Authority that the following topic is selected as the performance audit topic to be conducted by Sound Transit in 2027:

(Topic to be filled in by the Finance and Audit Committee)

APPROVED by the Finance and Audit Committee of the Central Puget Sound Regional Transit Authority at a regular meeting thereof held on .

Thomas McLeod
Finance and Audit Committee Chair

Attest:

Kathryn Flores
Board Administrator