

Q2 2025 Internal Audit Update

Finance and Audit Committee

7/10/2025

Data Classification: Unrestricted



Why we're here

- Regular update to Finance & Audit Committee for audits performed in Q2 2025.

Update only, no Committee action requested



2025 Comprehensive Audit Plan Dashboard



Planned Audit Activity, Agencywide



Special Audit & Loss Reporting

Submitted to SAO: 0
· Special Audit: 1
· Loss Report: 0

Audit Finding Tracking

Total 2025 Findings: 2
· Open: 2
· Closed: 0

Current Audit Status



Q2 2025 Internal Audit Activities – Complete

Current Audit Projects – Agencywide			
Audit Project Title	Group	Status	Comments
Downtown Redmond Link Construction Certification Audit	Audit	✓	1 finding
Downtown Redmond Link Readiness Certification Audit	Audit	✓	1 finding
Sounder Accident & Incident Reporting Audit	Audit	✓	No findings
East Link (E130) Construction Certification Audit	Audit	✓	No findings

Completed Audit Summaries



Downtown Redmond Link Construction Certification Audit

Background: Performed at points in capital project lifecycle; part of 2025 Comprehensive Agency Audit Plan.

- **Scope:** Agency's safety and security certification and management plans, contract specifications, and construction criteria.
- **Reviewed:** safety certifiable items for construction specifications, inspection reports, and safety hazard mitigations.
- **One (1) finding** – Inadequate documentation



Downtown Redmond Link Readiness Certification Audit

Background: Performed at points in capital project lifecycle; part of 2025 Comprehensive Agency Audit Plan.

- **Scope:** Agency's safety and security certification and management plans, contract specifications, pre-revenue testing and operational activities.
- **Reviewed:** safety certifiable items, inspection reports, and safety hazard mitigations.
- **One (1) finding** - Inadequate documentation



Sounder Accident & Incident Reporting Audit

Background: Performed annually by FRA requirements; part of 2025 Comprehensive Agency Audit Plan.

- **Scope:** Agency's procedures for reporting, investigating, and responding to incidents and risk mitigation.
- **Reviewed:** Agency compliance to FRA rules, adherence to Sound Transit's Incident Control Plan, and reviewed incident reports.
- **No findings**



East Link (E130) Construction Certification Audit

Background: Performed at points in capital project lifecycle; part of 2025 Comprehensive Agency Audit Plan.

- **Scope:** Agency's safety and security certification and management plans, contract specifications, and construction criteria.
- **Reviewed:** Safety certifiable items for construction specifications, inspection reports, and safety hazard mitigations.
- **No findings**

Upcoming Audit Activities

Q2 2025 Internal Audit Activities – In progress

Current Audit Projects – Agencywide			
Audit Project Title	Group	Status	Expected Report
Sounder Safety Compliance Audit	Audit	✓	September 2025
Fare Compliance Performance Audit	Audit	✓	September 2025
ESMS Internal Audit	Audit	✓	September 2025
Non-Revenue Vehicle Fleet (Special Audit)	Audit	✓	September 2025
Agreed Upon Procedures for NTD	Finance	✓	September 2025
SOC 1 Examination – ORCA (INIT & ROOT)	Finance	✓	September 2025
Agreed Upon Procedures (Subarea Equity)	Finance	✓	September 2025
Follow-up: East Link (E130) Construction Site Surveillance Audit	Quality	✓	September 2025
Follow-up: 11/26/21 Link Incident Audit	Audit	✓	September 2025

Q2 2025 Internal Audit Activities – In progress

Current Audit Projects – Agencywide			
Audit Project Title	Group	Status	Expected Report
FEMA Financial Monitoring Review (External)	Finance	✓	September 2025
Auburn Station Access Improvements Design Quality Audit	Quality	✓	September 2025
East Link (E130) Construction Site Surveillance	Quality	✓	September 2025
Internal Audit function Quality Assurance Review (QAR)	Audit	✓	September 2025

Thank you.



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