



Entrance Conference

Central Puget Sound Regional Transit Authority DBA Sound Transit

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This presentation is intended to be viewed in conjunction with the complete packet of entrance materials provided. A copy of those materials may be requested by contacting the presenters listed or by emailing PublicRecords@sao.wa.gov.

October 8, 2026

About SAO

- Established in State Constitution
- Led by State Auditor Pat McCarthy
- Auditor of all public accounts
- Audits more than 160 state agencies and 2,200 local governments
- Audits 43 different government types
- Staffed by nearly 500 employees



“ Our mission is to promote accountability and transparency in government. ”

State Auditor Pat McCarthy





Audits that matter

Accountability

Financial

Federal

Performance audits

Cybersecurity audits

Energy compliance
audits

Citizen hotlines

Special
investigations

Other engagements

2,501 audits conducted

(July 1, 2024 – June 30, 2025)

Accountability audit

January 1, 2025 through December 31, 2025

Using a risk-based audit approach for the Authority, we plan to evaluate the following areas:

- Open Public Meetings Act – compliance with minutes, meetings, and executive session requirements
- Financial Condition – reviewing for indications of financial distress
- Contracts – monitoring procedures and performance oversight



Accountability audit cont.

January 1, 2025 through December 31, 2025

Using a risk-based audit approach for the Authority, we plan to evaluate the following areas:

- Interlocal agreements – monitoring procedures and performance oversight
- Credit card payments – compliance with the Authority's policy and procedures and state law
- Procurement – public works projects





Important information

Confidential
information

Audit costs

Audit dispute
process

Loss
reporting



Questions



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