

# ***Internal Audit Division Update***

*Finance and Audit Committee*

*March 12, 2026*

**Data Classification: Unrestricted**



# *Why we are here*

- Completed Q4 2025 Audit Summary
- Internal Audit Annual Report Summary
  - 2025 Audit Dashboard
  - Key Audit Themes & Insights

*Informational update with no committee actions requested.*

# Completed Q4 2025 Summary

## Audit results (5 audits)



### 3 audits with no findings

- ST Express Annual Compliance Audit
- Customer Complaint Process Audit
- Federal Way Link Extension Certification Audit



### 2 audits with findings

- Security & Emergency Management Internal Audit
- Link Light Rail Annual Compliance Audit

## Themes of findings



Strong compliance & certification readiness

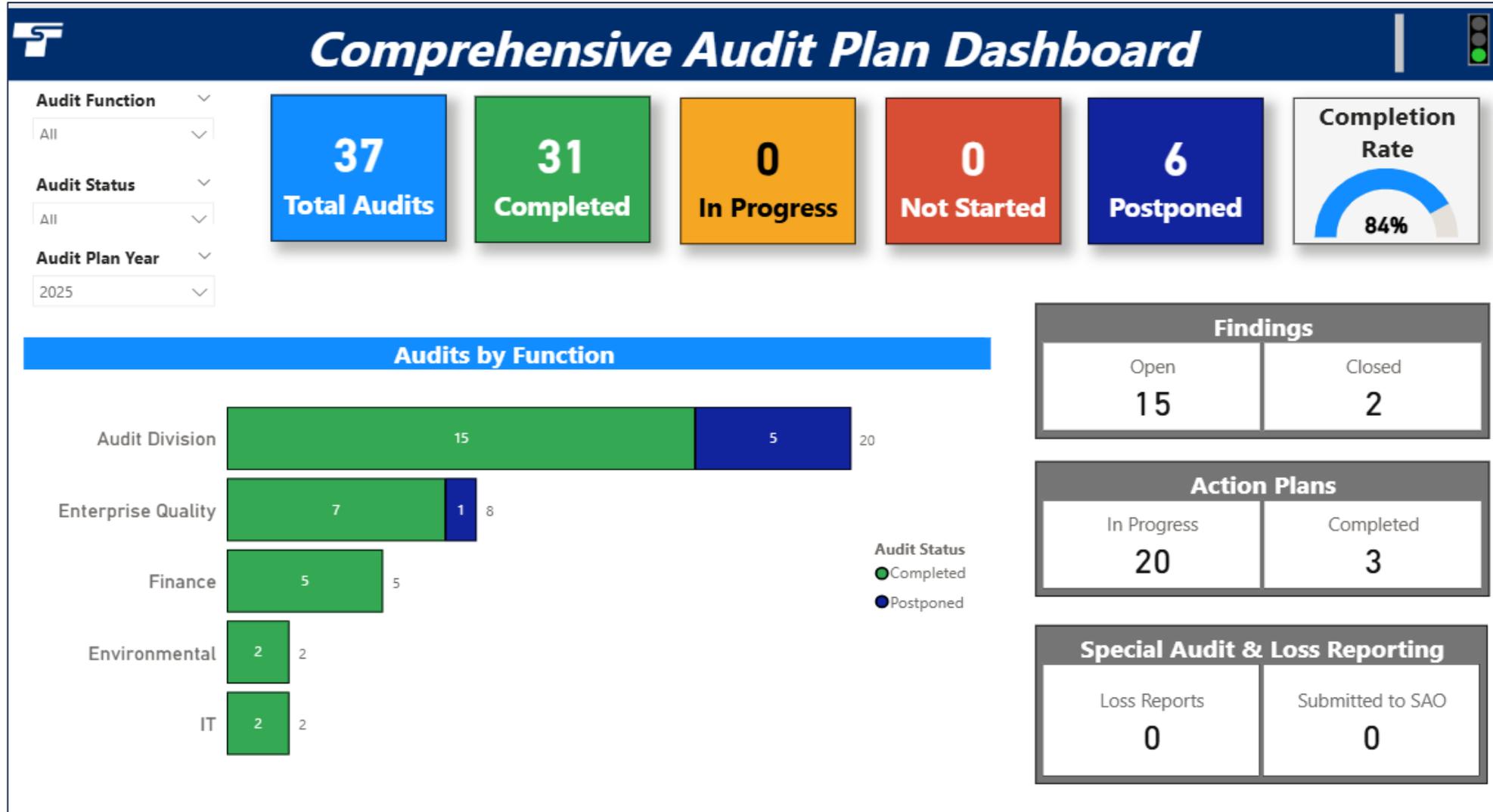


Documentation and governance gaps



Oversight challenges

# 2025 Audit Dashboard



# Key Audit Themes

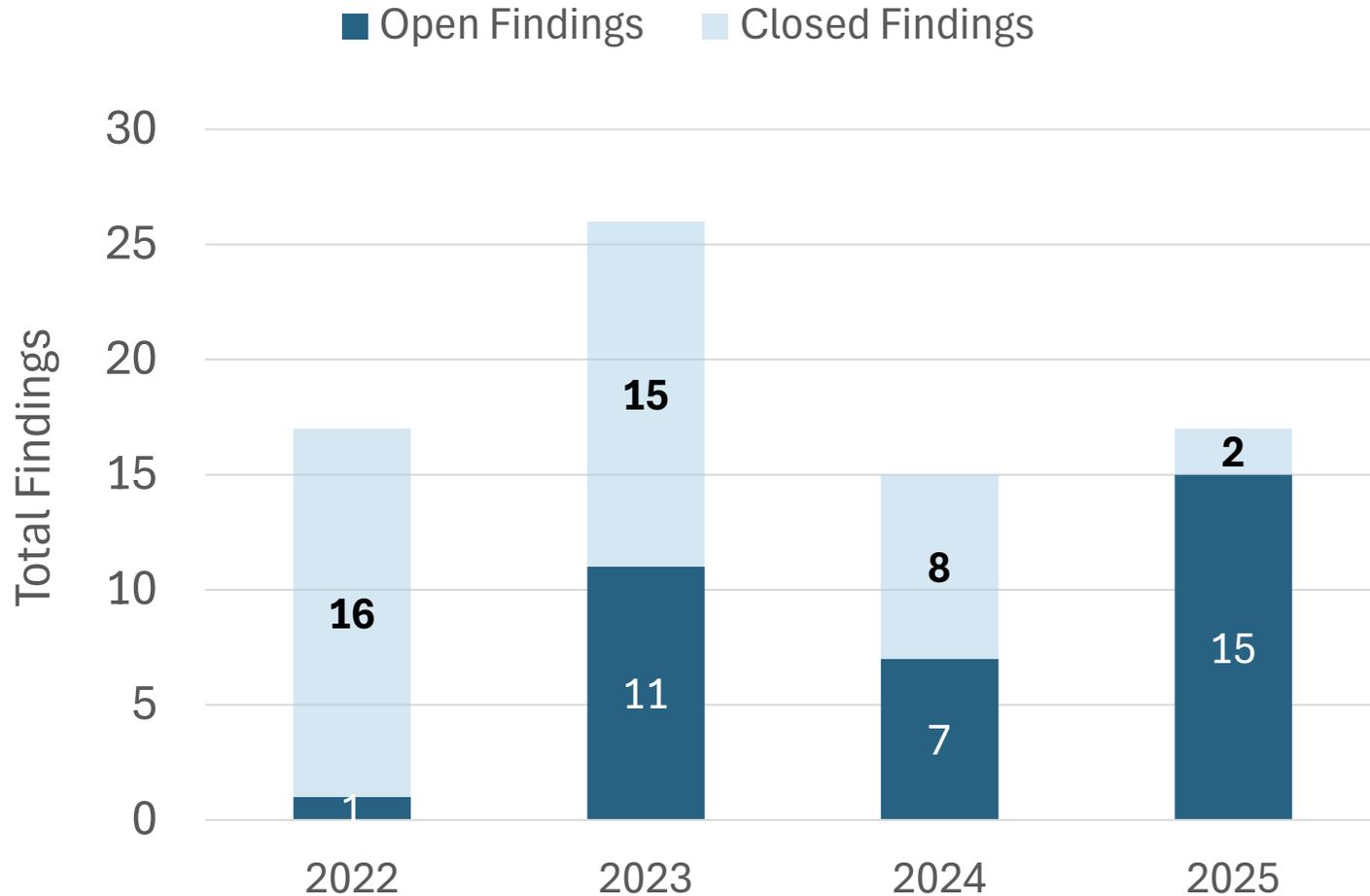


- **Strong compliance across the agency;** 53% of our audits had no findings.
- **Strengthened action plan accountability:** 23 action plans for 17 findings, with ongoing monitoring.



- Governance gaps identified in safety, security, contractor oversight, and asset controls.
- **Recurring documentation issues:** accuracy, completeness, and timeliness.

# Audit Findings Trends



- Volume of findings has been relatively steady over the past 4 years.
- # of open findings is trending upwards over the past 3 years, indicating more time necessary for action plans to be completed.

# 2025 Audit Survey Highlights

## Key Results

- 55% increase in customer satisfaction since 2024.
- 36% response rate (5 of 14); down from 67% last year.
- Neutral responses excluded.

## What Customers Said

- Strong marks for engagement, clarity, support, and relevance.
- Feedback cites delays and appreciation for accountability.

## Next Steps

- Improve timeline management and communication flow.
- Provide targeted training based on survey themes.

# ***Audit Commitments moving forward***

## ***What Internal Audit will do next based on data, feedback, and trends:***

- **Maintain strong focus on well-defined management action plans**, ensuring commitments are realistic, owned, and completed on time to prevent aging findings or growing backlogs.
- **Deliver targeted training to audit-responsible teams** in areas where delays or recurring issues are occurring, ensuring clearer expectations, stronger action-plan quality, and faster, more effective remediation.
- **Strengthen coordination across assurance functions** to focus on outcomes, streamline efforts, and reduce duplication of reviews or audits.
- **No surprises:** audits will be well-scoped, strategic, and value-added, with transparency through updating the comprehensive audit dashboard at least monthly).

*Thank you.*



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