

# ***Audit Division Update***

*Finance and Audit Committee*

*5/8/2025*

**Data Classification: Unrestricted**



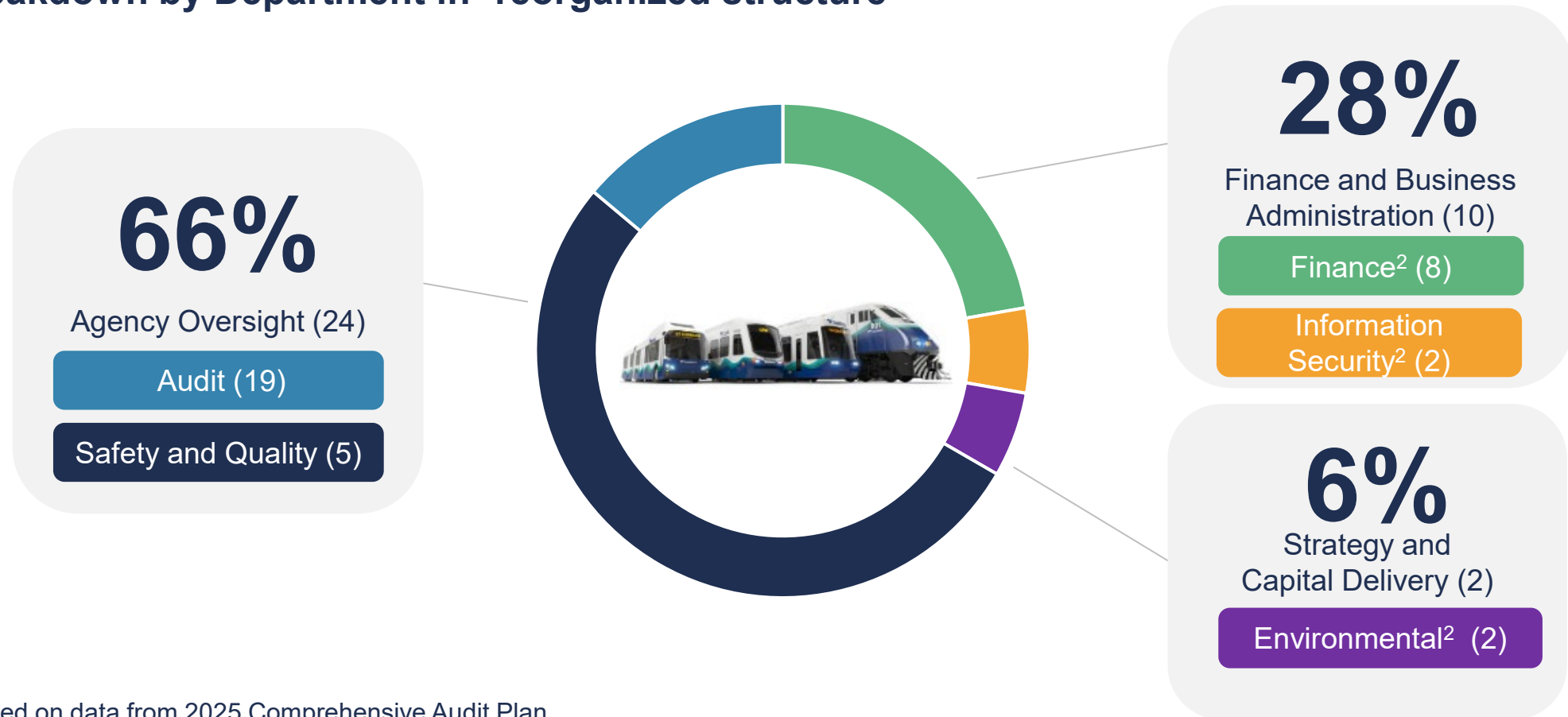
# ***Why we are Here***

- ***Provide overview of agency audit function***
- ***Give progress report on 2025 Comprehensive Audit Plan***
  - Completed audits
  - In-progress audits

***This presentation is informational only.  
No committee action is requested.***

# Overview – Agency Audit function

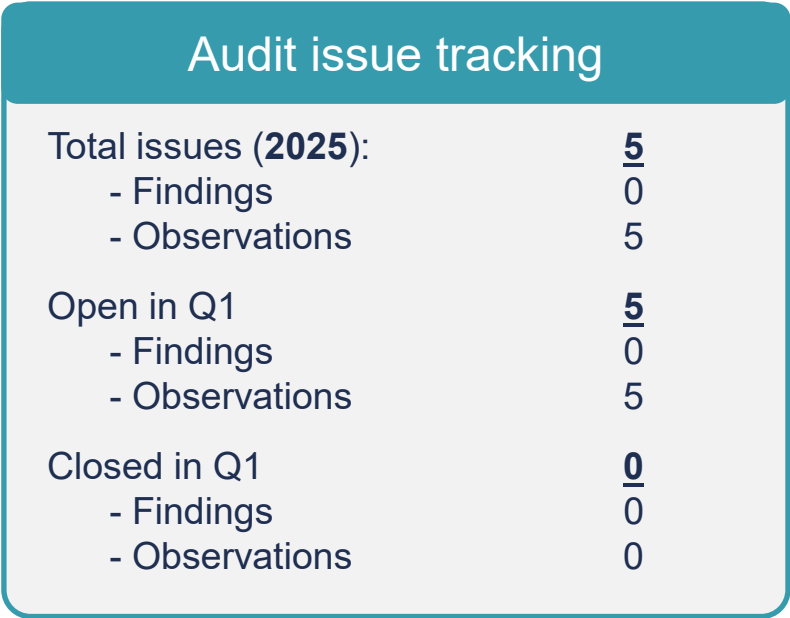
Breakdown by Department in<sup>1</sup> reorganized structure



<sup>1</sup> Based on data from 2025 Comprehensive Audit Plan

<sup>2</sup> Audits performed on the agency (external) are owned by Department and its Cabinet member, with Agency Oversight (Audit team) awareness.

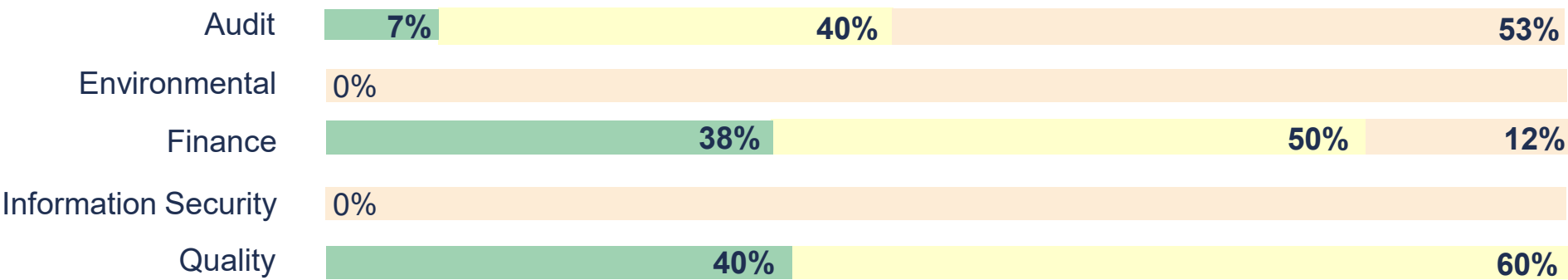
# 2025 Comprehensive Audit Plan Dashboard



Special Audit & Loss Reporting

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

- Notes on two Audit Advisories issued during Q1 2025:
- Modal operating partner maintenance review
  - Non-Revenue Vehicle (NRV) Program Special Audit



# Q1 2025 Internal Audit Activities - Complete

Current Audit Projects - Agencywide			
Audit Project Title	Group	Status	Comments
Tacoma Link Annual Safety Compliance	Audit	✓	No findings
Single Audit	Finance	✓	No findings
ORCA Financial Audit	Finance	✓	No findings
Financial Audit	Finance	✓	No findings
Sumner Station Parking & Access Improvements Construction Surveillance Audit	Quality	✓	No findings
STRIDE Design Quality Bus Rapid Transit Construction	Quality	✓	No findings

# Q1 2025 Internal Audit Activities – In progress

Current Audit Projects - Agencywide			
Audit Project Title	Group	Status	Expected Report
Sounder Annual Safety Compliance	Audit	✓	July 2025
FRA CFR 225 (Accidents & Incidents)	Audit	✓	July 2025
ESMS Internal Audit	Audit	✓	July 2025
DRLE Readiness Certification Audit	Audit	✓	July 2025
Fare Compliance Performance Audit	Audit	✓	July 2025
Non-Revenue Vehicle Fleet ( <b>Special Audit</b> )	Audit	✓	July 2025
Agreed Upon Procedures for NTD	Finance	✓	July 2025
SOC 1 Examination – ORCA (INIT & ROOT)	Finance	✓	July 2025
Agreed Upon Procedures (Subarea Equity)	Finance	✓	July 2025

# Q1 2025 Internal Audit Activities – In progress

Current Audit Projects - Agencywide			
Audit Project Title	Group	Status	Expected Report
<b>Follow-up:</b> East Link (E130) Construction Site Surveillance Audit	Quality	✓	Sept 2025
<b>Follow-up:</b> 11/26/21 Link Incident Audit	Audit	✓	Sept 2025
FEMA Financial Monitoring Review ( <b>External</b> )	Finance	✓	Sept 2025
Auburn Station Access Improvements Design Quality Audit	Quality	✓	Sept 2025
East Link (E130) Construction Site Surveillance	Quality	✓	Sept 2025

*Thank you.*



 [\*soundtransit.org\*](https://soundtransit.org)

