

		<b>Sound Transit Audit Environment</b>		
Audit Type	Auditor	Subject Area	Frequency	Years Completed
<b>Financial Audits</b>				
Financial Statement	SAO Deloitte Touche, KPMG	Financial Statement Opinion	Annual	1994 - 2000 1997 - 2002 2002 - 2014
Single Audit	SAO Deloitte Touche, KPMG	Financial Reporting and Internal Control Compliance Applicable to Each Major Federal Grant Program in Accordance with GAS and OMB Circular A-133	Annual	1994 - 2000 1997 - 2002 2001 - 2014
Subarea Report: Agreed Upon Procedure	Deloitte Touche KPMG	Compliance with Sound Move and ST2	Annual	1997 - 2001 2001 - 2014
State Accountability Reports	SAO	Compliance with State Laws and Sound Transit Policies and Procedures (previously included other opinions)	Annual	1999-2014
<b>Performance Audits</b>				
State Performance Audit	SAO Consultants (TKW, Plan B)	Link Light Rail part of Sound Move	Periodic	2006, 2012
Sound Transit Performance Audit	Deloitte Touche,  Booz Allen Hamilton, Gannett Fleming,  Talbot, Korvola & Warwick, LLP  Protiviti	Change Order Process; Public Involvement; Real Estate Acquisition and Relocation; Insurance Risk Management; Staffing and Overhead; Cost Estimating and Project Controls; Regional Express and follow-up; Capital Projects Management System Agency-Wide Performance Audit Planning Hatch Mott MacDonald Incurred Cost Audit	Periodic	1998 1999  2001  2001 2001  2004, 2006  2005  2009  2010

	MGT of America, Inc. LRQA Business Assurance Miller & Miller, P.S.	IT Procurement and Contract Management Surveillance Report ISO 14001 Evaluate Compliance and Accuracy of LTK Engineering Services Invoices A&E Overhead Rate Monitoring Construction QA/QC Program		2010 2012 2011 2013 2015
	Moss Adams LLP	Value Engineering Practices Construction Change Orders		2011 2013
	RSM	Contract Management Public Safety Program A&E Services Contract Compliance		2013 2014 2015
<b>State Compliance Audits</b>				
Compliance and Internal Controls	SAO – State Auditor Office	Independent Auditor’s Report on Compliance and Internal Control	Annual	1994 - 2000
<b>QA Audits</b>				
Cornerstone Transportation Consulting	consultants	Quality Assurance and Quality Oversight Audit		1999 -2003
<b>Federal Audits</b>				
Triennial Reviews	FTA and consultants  WSDOT	Compliance with statutory and administrative requirements and consistency of actual program activities with the proposed program of projects On-site Safety and Security Review of Light Rail	Every 3 years for Mega Projects	1998, 2001, 2004, 2007, 2010, 2013  2009
Procurement System Review	FTA consultants	Compliance with FTA procurement regs	As determined by FTA	1999, 2001, 2012
Title VI Compliance Review	FTA consultants  Milligan & Co, LLC	Compliance with FTA Circular 4702.1, "Title VI Program Guidelines for Federal Transit Administration Recipients." FTA Title VI Compliance Review	As determined by FTA	2004

Project Management Oversight Consultant	FTA consultants	Central Link Light Rail – Initial Segment	As requested by FTA	2007
Financial Management Oversight Consultant	FTA consultants	Light rail, agency financial capacity to build light rail on operate all systems	Key FFGA submittal dates and annual “spot reports”	1999-2007
DBE Compliance Review	FTA consultants	Compliance with Federal and Sound Transit policies	As determined by FTA	2006
ADA Compliance Review	FTA consultants	Compliance with Federal and Sound Transit policies	As determined by FTA	2007
Office of Inspector General	DOT OIG	Interim Report on Seattle Central Link Light Rail Project. Audit of the Seattle Central Link Light Rail Project’s Initial Segment	Periodic	2001  2003
TSA	TSA	Baseline Assessment & Security Enhancement Review		2010, 2013
Project Management Oversight Program	FTA consultants	Central Link Light Rail - University Link	As requested by FTA	2006
National Transit Database: Agreed Upon Procedures	KPMG	Compliance with standards required for data reported to FTA in the Federal Funding Allocation Statistics Form of the transit agency’s annual National Transit Database report.	Annual procedures specified by the FTA	2005 - 2014