

Internal Audit Division Update

Finance and Audit Committee

6/20/19

Why we are here

Internal Audit Activity Update

- Internal Audits Completed
 - Internal Audits In Progress
 - 2019 Performance Audit Update
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- Today we are here to provide information.

Internal Audits Completed

Fare Enforcement Complaints Audit

Audit Objective

To determine whether the agency has effective controls to ensure:

- Policies & procedures are comprehensive and provide clear guidance for handling customer complaints.
- A comprehensive training program has been developed, implemented, and continuously updated.
- Complaint records are complete and accurate.

Audit Conclusion

No findings – Management controls over fare enforcement complaints are effective to reasonably ensure the implementation of applicable policies & procedures, a comprehensive training program, and complete and accurate complaint records.

Small and Attractive Assets Audit

Audit Objective

To determine whether the agency has effective controls to ensure:

- All organizational units submit a certified inventory to the Small and Attractive Assets (SAA) coordinator.
- Certified inventories of SAA are complete and accurate.
- Processes for submittal and collection of annual documentation is efficient.

Audit Conclusion

No findings – The agency has effective controls to reasonably ensure that SAAs certifications are submitted, those certifications are complete & accurate, and that annual submittal and collection process of Small and Attractive Assets is effective.

Project Labor Agreement Audit

Audit Objective

To determine whether the agency has effective controls to ensure:

- Proper administration of the workforce development initiatives.
- Proper monitoring of the substance abuse program in compliance with the agency Labor Compliance Manual.
- Timely addressing of grievances in compliance with the agency Project Labor Agreement.

Audit Conclusion

The agency has effective controls to address grievances in compliance with the agency Project Labor Agreement. However, controls over the workforce development and the substance abuse program are not adequate.

One Finding – Management oversight should be strengthened.

Internal Audits in Progress

Audits in Progress

- Construction Progress Payment Process
- Construction Configuration Management
- Continuous Process Improvement (CPI)
- Partner Cost Monitoring – King County Metro

2019 Performance Audit Update

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Performance Audit by the WA State Auditor's Office

Preliminary scope and objectives:

- This audit will examine how Sound Transit oversees and manages its design and construction of voter-approved system expansion projects.
- It seeks to answer the following question: How can Sound Transit improve its oversight and management of projects?
- The SAO plans to publish the audit results in early 2020.

2019 Performance Audit Update

Performance Audit by Internal Audit

- Preliminary scope is workforce performance management practices.
- Efforts are under way to formulate the objective(s), which will be followed by consultant procurement.

Thank you.



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