



December 16, 2021

Sound Transit Finance and Audit Committee
The Honorable Nancy Backus, Chair
401 South Jackson Street
Seattle, WA 98104

Re: Citizen Oversight Panel Comments on 2022 Audit Plan

Dear Chair Backus:

The Citizen Oversight Panel (COP) welcomes the opportunity to provide comment to the Finance and Audit Committee (FAC) regarding the 2022 Work Plan. As you know, the COP is charged with monitoring seven major areas of Sound Transit's performance, many of which coincide with the FAC's responsibilities for oversight and review:

- Public participation in plan implementation
- Evaluation of project alternatives and recommendations
- Annual capital and operating budgets and plan of finance
- Regional fund management
- Equity, subarea budgets, and financial reporting
- Schedule and budget adherence
- Annual performance audits

The COP has been briefed on the Audit Division's 2022 work plan. The performance audit for 2021, Construction Performance Metrics Management, is nearly complete. The COP supports the topic recommended for a performance audit in 2022, Supervisory Control and Data Acquisition.

The COP commends the redesign work underway within the Audit Division. Common audit practices have been standardized and plain language procedures have been developed. Future efforts will include creation of corrective action and follow up reporting processes, an Agency audit standards manual, risk assessment protocols, realignment of policies and procedures for whistleblower and financial irregularities, and regular reporting on all Agency audits, including findings and actions taken. This work is taking place consistent with Sound Transit's continuous improvement process and will have benefits across the Agency.

CHAIR

Lawrence R. Sauvé

VICE CHAIR

Helen Powell

PANEL MEMBERS

Fred G. Auch

Brett Johnson

Scott Lampe

James Peyton

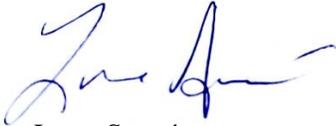
Joseph Scorcio

Paul Thompson

Finally, the COP notes the exemplary work of Sound Transit's staff during another unprecedented year.

Sincerely,

CITIZEN OVERSIGHT PANEL

A handwritten signature in blue ink, appearing to read "Larry Sauvé". The signature is fluid and cursive, with a long horizontal stroke at the end.

Larry Sauvé,
Citizen Oversight Panel Chair

Cc: Peter M. Rogoff, CEO
Citizen Oversight Panel