

Audit Division Update

Finance and Audit Committee

7/21/22

Data Classification: Unrestricted



Why we are here

- 2021 Year in Review
- 2021 Performance Audit Close Out – Construction
Performance Metrics Management
- 2022 Audit Plan - Q1 Progress Report

2021 Audit Plan (Performance)

Audit Topic	Status	Findings
Business Continuity & Disaster Recovery	Complete	3
IT Access Management	Complete	1
System Access Fund	Complete	3
IT Wireless Device Policy – 2016 Follow-up	Complete	1
Vendor Management	Complete	2
Construction Performance Metrics Management	Complete	0
Use of Construction Contingency	Deferred	-

2021 Audit Plan (Performance) Cont.

Audit Topic	Status	Findings
Construction Performance Metrics Management	Complete	0

2021 Audit Plan (Compliance)

Audit Topic	Status	Findings
Point Defiance Bypass Resumption of Service Safety Audit	Complete	0
ST Express Bus Annual Internal Safety Audit	Complete	0
Environmental Management Systems (ESMS) Internal Audit	Complete	1
Souder Commuter Rail Annual Internal Safety Audit	Complete	2
Link Light Rail Annual Internal Safety Audit	Complete	2
Tacoma Link Annual Internal Safety Audit	Complete	3
Federal Way Link Extension (FWLE) Construction Safety Audit	Complete	0

2021 Audit Plan (Compliance – Capital)

Audit Topic	Status	Findings
Northgate Link Construction Conformance Safety & Security Audit	Complete	0
Northgate Link Operational Conformance Safety & Security Audit	Complete	1
Link LRV Vehicle Procurement Safety Audit	Complete	0
Tacoma Link LRV Vehicle Procurement Safety Audit	Complete	0
East Link Segment A Conformance Safety & Security Audit	Deferred	-

***2022 Audit Plan – Q1 Progress
Report***

2022 Audit Plan (Performance)

Audit Topic	Status
Land & Airspace Leases of State-Owned Land (JLARC) – Consultative	In Progress
Structure Oversight for Bridges, Garages, Stations and Tunnels	Complete
Data Classification Oversight & Retention	Finalizing
Vertical Conveyance Systems	Finalizing
Contract Deliverables for Transit Police	In Progress
Revenue Vehicle Preventive Maintenance (PM) Process	Q3 2022
Agency Agreements	Q4 2022

Structure Oversight – Results Summary

Audit Objectives

Evaluate inspection and maintenance practices for fixed structures that support transit operations including reviewing condition assessments and repair practices against industry best practices.

Audit Results: **2 Findings**

Finding	Management Response
1. Current oversight processes are not aligned.	Partially agrees
2. Some processes for structures oversight are missing or incomplete.	Agrees

Structure Oversight – Response

Management Response - Operations

- Operations **partially agrees** with finding #1 regarding current oversight processes are not aligned.
 - Operations states that the partial disagreement is supported by the auditor's report stating that structure inspection frequency meets or exceeds requirements, and that a lower rating would be presumed.
- Operations **agrees** with finding #2 regarding structure oversight processes are missing or incomplete.
 - Many assets not built or commissioned are transitioned without current inspections, documentation, training, or condition assessments.
 - Management commits to ensure that asset transfers to Operations including more robust transitional requirements prior to ownership transfer.

2022 Audit Plan (Performance) Cont.

Audit Topic	Status
Review of Secondary Control & Data Acquisition (SCADA) System	Deferred

- We did not receive any solicitations from qualified firms. This audit will be moved to the 2023 Audit Plan.*

2022 Audit Plan (Compliance)

Audit Topic	Status
ST Express Bus Annual Internal Safety Audit	Complete
Environmental Management Systems (ESMS) Internal Audit	Complete
Safety and Asset Management Systems (Integrated) Internal Audit	In progress
Sounder Commuter Rail Annual Internal Safety Audit	Q3 2022
Link Light Rail / Tacoma Link Annual Internal Safety Audit	Q4 2022

2022 Audit Plan (Compliance – Capital)

Audit Topic	Status
East Link E330 / E340 Design Conformance Safety & Security Audit	Finalizing
East Link E330 / E340 Construction Conformance Safety & Security Audit	
Tacoma Link Vehicle Procurement Safety Audit	
Downtown Redmond Link Design Conformance Safety & Security Audit	
OMFE Final Safety & Security Audit	Q3 2022
East Link / FWLE / Lynnwood Link Security Audits	Q3 2022
Hilltop Link Construction Conformance Safety & Security Audit	Q4 2022

Thank you.



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