

Audit Division Update

Finance and Audit Committee

5/8/2025

Data Classification: Unrestricted



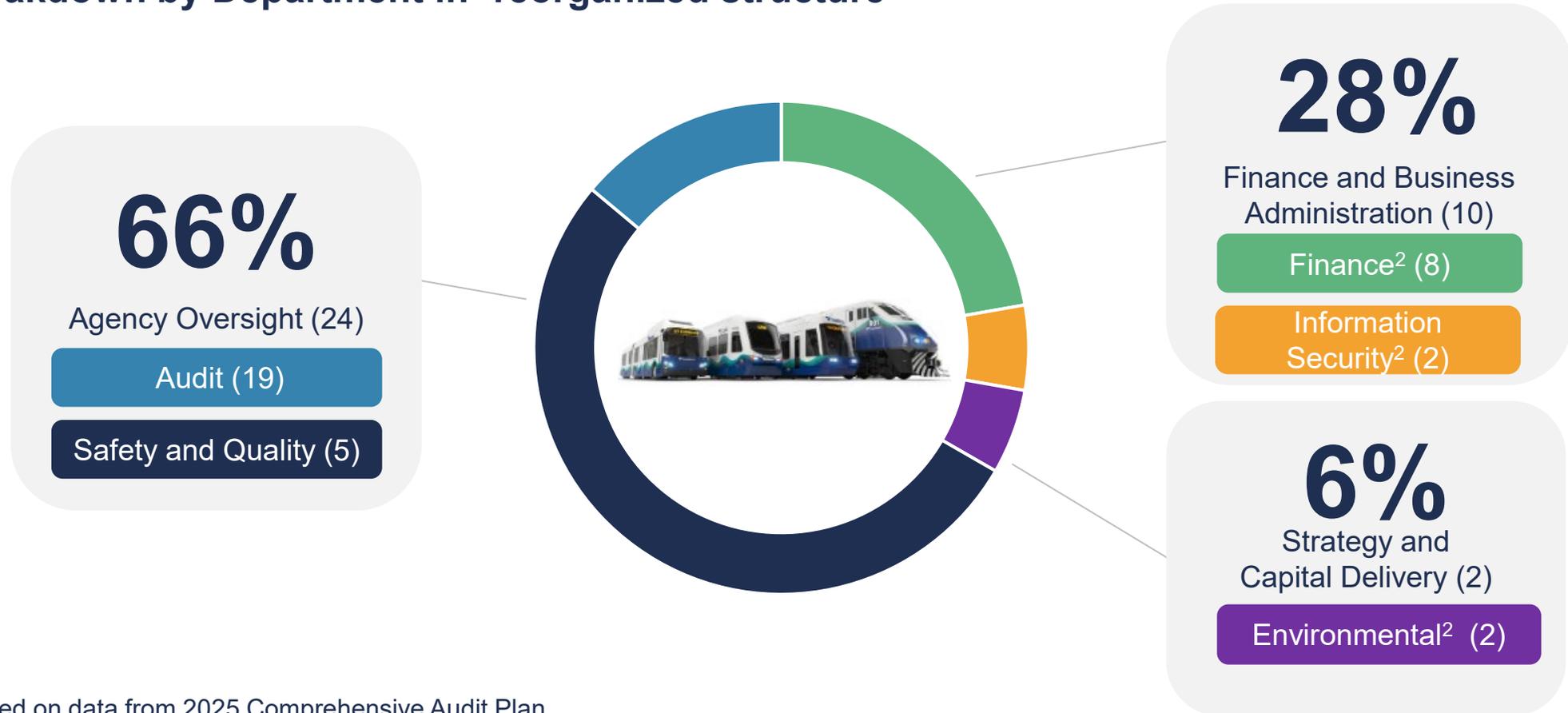
Why we are Here

- *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 in¹ reorganized structure



¹ Based on data from 2025 Comprehensive Audit Plan

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

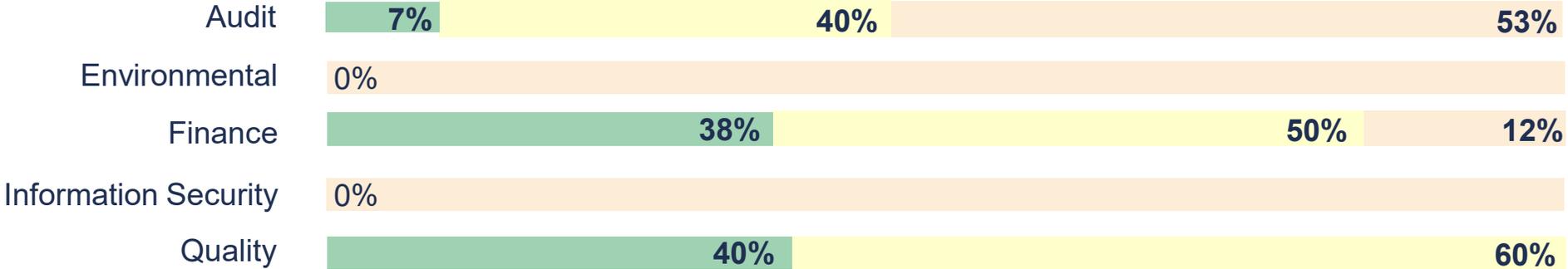
2025 Comprehensive Audit Plan Dashboard



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 (Special Audit)	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
Follow-up: East Link (E130) Construction Site Surveillance Audit	Quality	✓	Sept 2025
Follow-up: 11/26/21 Link Incident Audit	Audit	✓	Sept 2025
FEMA Financial Monitoring Review (External)	Finance	✓	Sept 2025
Auburn Station Access Improvements Design Quality Audit	Quality	✓	Sept 2025
East Link (E130) Construction Site Surveillance	Quality	✓	Sept 2025

Thank you.



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