Disaster Preparedness & Recovery Advisory Audit

Report #: FAC-2026-01

Executive Summary

Sound Transit's disaster preparedness depends on several connected plans and capabilities, including emergency operations, agency continuity, technology disaster recovery, crisis communications, safety and security, department procedures, and coordination with external partners. Given the importance of these capabilities to service continuity, disaster preparedness and recovery have been included in several previous assurance audits.

Building on that prior work, and at the request of the Community Oversight Panel (COP) and the direction of the Finance & Audit Committee (FAC), Internal Audit included Disaster Preparedness and Recovery in the approved 2026 Audit Plan.

The purpose of this audit was to (1) review the design[1] and alignment of Sound Transit's emergency operations and agency continuity planning programs, and (2) benchmark the agency's approach against relevant guidance, leading practices, and peer transit agencies to better understand current maturity and identify practical opportunities for improvement.

The Agency Continuity Plan (ACP) provides an overarching framework to maintain the functions essential to the work of Sound Transit. The Emergency Operations Plan (EOP) is a complementary plan that describes how the agency organizes and coordinates its response to emergencies or disruptions. Emergency preparedness and response planning is required for rail transit agencies by the Federal Transit Administration (FTA), while agency continuity planning reflects recognized guidance and leading transit industry practices.

Benchmarking was the primary approach for this audit. Internal Audit reviewed the January 2026 ACP and August 2025 EOP against applicable standards and guidance from the Federal Emergency Management Agency (FEMA), and the American Public Transportation Association (APTA):

- ACP: FEMA Continuity Guidance Circular (CGC); APTA SS-SEM-S-001-08, Continuity of Operations Plan for Transit Agencies.

[1] Design refers to whether the plans and related controls are appropriately structured to achieve objectives and address identified risks. See U.S. Government Accountability Office, Standards for Internal Control (link)

- EOP: National Incident Management System (NIMS); APTA SS-SEM-019-24 Emergency Operations Plan for Transit Agencies.

Agency partners and subject-matter experts provided additional context. Audit work was limited to documentation review, interviews, and benchmarking. We did not test performance during an actual event, assess operating effectiveness, or determine legal or regulatory compliance.

Overall, the benchmarking showed that many recognized practices are already fully or partly reflected in Sound Transit's plans. The EOP showed the strongest maturity in incident command, coordination, communications, and incident management. Interviews with agency partners reinforced these strengths and highlighted leadership support for agency continuity planning, along with existing emergency management and technology disaster recovery capabilities that provide a solid foundation.

The most significant opportunities for improvement are in the ACP. These include completing department annexes, identifying links between strategic priorities, essential functions, and resource needs. As well as establishing alternate operating arrangements, regularly exercising and refining continuity capabilities.

Taken together, the next step in maturity is to embed continuity as an enterprise operating practice, with departments owning essential functions, leadership guiding recovery priorities, business requirements informing technology recovery, and regular exercises strengthening readiness to respond to disruption.

Conclusion

The advisory audit identified **two (2) recommendations**; these are summarized below and discussed in more detail on page 5 of this report.

Summary of results:

Ref #	Title of Recommendation
R.1	We recommend strengthening implementation of continuity governance by establishing clear departmental accountability, cross-functional coordination, and monitoring progress to sustain continuity program maturity.
R.2	We recommend management prioritize and track ACP and EOP improvements based on risk and operational impact, with clear ownership and timelines for implementation.

Background

The topic of disaster preparedness and recovery has received significant assurance coverage in recent years, including Internal Audit's 2021 Business Continuity & Disaster Recovery audit, the 2024 Security and Emergency Management audit, and more recently the FTA's Financial Management Oversight (FMO) review activity. This

advisory audit was structured to build upon that work rather than re-test previously covered ground.

Auditors combined design-alignment evaluation with stakeholder interviews and benchmarking discussions to identify strengths, gaps, and practical opportunities for the next stage of program maturity.

Emergency Management (the Program)

Sound Transit EM program is governed by federal requirements and agency policy, including Board Resolution (R2017-14)[2] and is incorporated into the Agency Safety Plan (ASP). The Board-adopted policy directs the agency to optimize resilience to natural and human-caused disasters, promote a culture of individual and collective responsibility, measure performance, and continually improve emergency management processes.

Currently, the agency's preparedness and recovery environment is distributed across multiple departments and divisions, including Emergency Management within Safety, Transit Operations, IT/Information Security, Communications, Finance, and business departments. No single plan or team provides all preparedness and continuity capabilities.

Within this environment, the EOP and ACP serve different but complementary purposes:

- The EOP provides an agency framework for incident management and coordination, including EOC coordination, communications, life safety, and service stabilization.
- The ACP provides the agency framework for sustaining or restoring essential functions and is intended to be supported by department-level annexes and procedures.
- Technology disaster recovery and other functional plans support both efforts; their priorities are most effective when tied to business-defined recovery needs and coordinated handoffs.

EOP	Shared operating space	ACP
Incident command support, EOC coordination, life safety, response, and service stabilization	Activation decisions, priorities, communications, resources, situational awareness, and recovery handoff	Essential functions, alternate operations, succession, vital records, and reconstitution

Figure 1. How the plans fit together (Internal Audit prepared)

[2] R2017-14 Adopting a Security, Law Enforcement, and Emergency Management Policy

Benchmarking – EOP/ACP Plan Design

Our design review compared the EOP and ACP with FEMA continuity guidance, NIMS, and APTA transit guidance. The EOP showed stronger response-design alignment, while the ACP's department-level operating detail remains in development. The peer comparison that follows provides a practice-based perspective rather than a standard compliance assessment.

Seven (7) transit agencies participated in the comparison. Auditors interviewed King County Metro, Denver RTD, NYC Subways, WMATA, and TriMet; and received two written responses from Santa Clara VTA (or SCVTA) and SEPTA. The comparison highlights common practices and identifies opportunities for further development.[3]

Benchmark theme	Sound Transit	King County Metro	Denver RTD	NYC Transit (MTA)	TriMet (Portland)
Plan structure, ownership & maintenance	✓	✓	✓	◐	✓
Preparedness culture & workforce readiness	◐	✓	✓	◐	✓
Essential functions & Operations involvement	◐	✓	✓	✓	✓
Training, exercises & lessons learned	✓	✓	✓	✓	✓
Recovery, reconstitution & implementation	✓	✓	✓	✓	?

✓ Has / evidenced ◐ Developing / partly formalized ? Evidence not sufficient

Figure 2. Peer Benchmark Snapshot (Internal Audit prepared). *Note: A check means comparable plan provisions or practices were documented or reported. It does not establish full implementation, readiness, or operating effectiveness. A question mark indicates an evidence limit, not that an agency lacks the practice.*

Advisory Audit Recommendations

[3] Agreed-upon selection factors: (1) Emergency / continuity relevance, (2) mode, (3) scale & operating complexity, (4) regional coordination & governance, (5) hazard & geographic context, (6) program activity / observable practice, (7) evidence & access feasibility and (8) transferability & distinct perspective.

The advisory audit identified two (2) opportunities to strengthen the design and implementation of the agency's disaster preparedness and recovery control environment.

R.1 We recommend strengthening implementation of continuity governance by establishing clear departmental accountability, cross-functional coordination, and monitor progress to sustain continuity program maturity.

FEMA continuity guidance emphasizes building and maintaining a continuity program, not simply publishing a plan. FEMA calls for defined program ownership, accountability, cross functional participation, and measures for sustaining the program. APTA guidance similarly calls for relevant subject-matter experts to participate in developing the procedures, policies, guidance, and resource requirements needed to perform critical functions.

Peer interviews reinforced that principle in practice. For example, Denver RTD uses a cross-functional emergency-management task force with executive accountability for department inputs, while King County Metro uses a standing emergency-management steering committee and working sessions to keep departments engaged. FEMA subject-matter guidance similarly emphasized ownership, accountability, training, cross-training, and making continuity part of normal operations.

Management described strong leadership support for continuity and noted it has been communicated as an agency priority. However, stakeholder interviews indicate that department participation below the executive level often competes with employees' primary duties. Consequently, Emergency Management staff has undertaken significant coordination efforts and simplified requests to sustain progress on annex development. The ACP was developed on a compressed timeline and remains in the early stages of maturity. Benchmarking against best practices identified continuity metrics, success criteria, and a multiyear roadmap as areas for further development.

When program progress depends heavily on a small number of coordinators and department liaisons, momentum may be difficult to sustain as priorities shift, key staff change, or major events consume available capacity. A mature continuity program distributes ownership across the agency and reinforces responsibilities through routine management practices.

Opportunity:

An executive-sponsored, cross-functional EM working group, led by the EM program, could strengthen departmental ownership and engagement across all management levels. Its focus could include identifying and clarifying continuity roles within at least 2 role alternates, engaging subject matter experts and coordination implementation efforts across functions.

As a longer-term objective, agency leadership could use an existing enterprise risk, strategic, or leadership forum (or equivalent) to periodically review continuity priorities

and address cross-department issues. EM could also partner with the Office of Strategic Initiatives to align preparedness and response capabilities with the Agency's broader resilience and strategic priorities.

R.2 We recommend management prioritize and track ACP and EOP improvements based on risk and operational impact, with clear ownership and timelines for implementation.

Auditors performed design-alignment reviews of the ACP and EOP against the following standards and guidance.

- ACP: FEMA Continuity Guidance Circular (CGC); APTA SS-SEM-S-001-08, Continuity of Operations Plan for Transit Agencies.
- EOP: National Incident Management System (NIMS); APTA SS-SEM-019-24 Emergency Operations Plan for Transit Agencies.

Our review shows that both plans have a working foundation. The EOP is most clearly aligned with NIMS/ICS command, coordination, communications, and incident management.

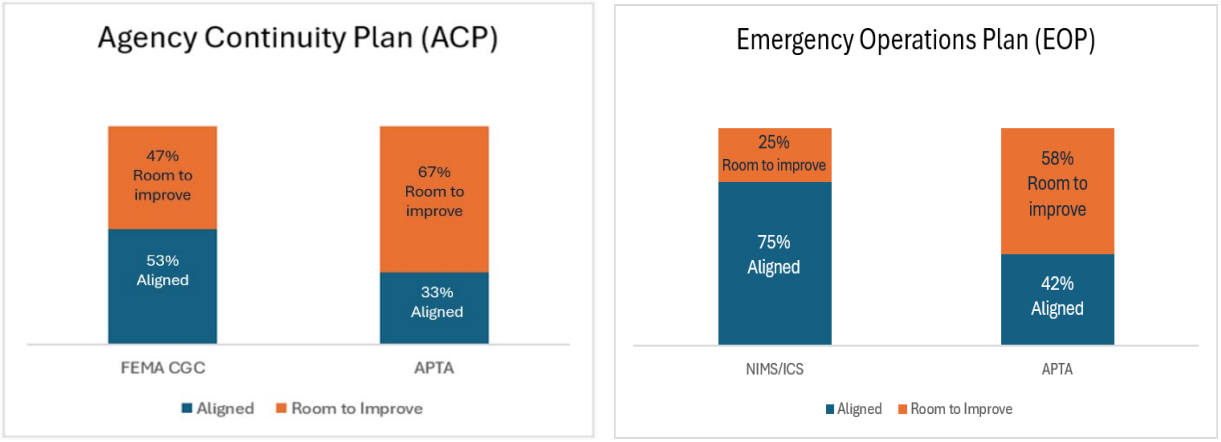

Figure 3. Design Alignment Review (Internal Audit prepared). Note: The percentages provide a snapshot of where the plans align with guidance reviewed and where additional follow-up to improve and closer alignment may be useful.

Based on our design-alignment analysis, potential areas for alignment include:

- Plan integration and annex completion
- Essential-function dependencies and resources
- Alternate operations and devolution
- Transit operating resilience
- Metrics, tests, exercises, and improvement

According to EM management, several of these areas are already being addressed through development of the ACP and EOP annexes and planned updates to both plans. These efforts include function-level analysis, alternate operating arrangements, devolution planning, and supporting annexes.

Management could use these results to prioritize updates based on the criticality of functions, dependencies, and recovery requirements. For example, Denver RTD's function inventory and King County Metro's business impact and process analysis provides practical models for clarifying recovery priorities. Without an agreed-upon approach for validating and prioritizing improvement opportunities, plan updates may become fragmented, and resources may be focused on documentation changes rather than the most significant preparedness and continuity needs.

Opportunity:
Management could use the evaluation and benchmarking results to validate future improvement opportunities, prioritize actions based on risk and operational impact; assign owners and target dates, and monitor implementation progress. Documentation should be distinguished from changes that strengthen plan design and continuity capabilities.

Positive Practices

During the audit, auditors observed several positive practices and ongoing improvements within the EM program, including:

- The EOP provides a workable and comparatively mature incident management foundation, particularly for NIMS/ICS command, coordination, communications, and service stabilization.
- Leadership has established continuity as an agency priority, providing a strong foundation for continued development of department annexes and business-owned recovery information.
- IT has established disaster recovery governance, system-level recovery targets, and supporting analyses that can be more closely aligned with business-defined recovery priorities as the continuity program matures.
- Emergency Management actively engages departments and peer agencies to improve plan usability, clarify ownership, and strengthen the program iteratively rather than treating the ACP as a one-time deliverable.
- The EOP and ACP address training, exercises, after-action reviews, and plan maintenance. The ACP also includes annual leadership training and participation requirements for continuity personnel. These provisions provide a foundation for expanding role-based training and establishing a recurring continuity exercise program.

Sound Transit's Title VI notice of rights

Sound Transit conducts Title VI equity analyses for service and fare decisions to ensure they are made as equitably as possible.

More information on Sound Transit's Title VI notice of rights and the procedures to file a complaint may be obtained by:

- Phone: 888-889-6368; TTY Relay 711;
- Email: **stdiscriminationcomplaint@soundtransit.org**;
- Mailing to Sound Transit, Attn: Customer Service, 401 S. Jackson St. Seattle, Washington 98104-2826; or
- Visiting our offices located at 401 S. Jackson St. Seattle, Washington 98104.

A complaint may be filed directly with the Federal Transit Administration Office of Civil Rights, Attention: Complaint Team, East Building, 5th Floor – TCR, 1200 New Jersey Avenue, SE, Washington, DC 20590 or call 888-446-4511.

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Appendix A: Audit Framework and Compliance Information

Methods of evaluation and verification

To assess design of internal controls during the advisory, the auditors completed the following steps:

- Reviewed relevant governance and program documents, including the January 2026 Agency Continuity Plan, August 2025 Emergency Operations Plan, related governance and supporting program documents, and relevant prior audit information.
- Performed design-alignment reviews of the EOP and ACP against the following applicable standards and guidance:
    - ACP: FEMA Continuity Guidance Circular (CGC); APTA SS-SEM-S-001-08, Continuity of Operations Plan for Transit Agencies.
    - EOP: National Incident Management System (NIMS); APTA SS-SEM-019-24 Emergency Operations Plan for Transit Agencies.
- Interviewed internal stakeholders across Emergency Management, IT/Information Security, Finance, ERM, and related functions to understand roles, dependencies, current practices, and implementation challenges.
- Benchmarked selected peer transit agencies and continuity subject-matter experts to identify transferable practices in governance, function prioritization, plan integration, exercises, and continuous improvement.

Audit Standards

The Internal Audit Division conducted this advisory in accordance with Internal Audit Division policies & procedures, which are governed by our Internal Audit Charter and the intent to follow the Global Internal Audit Standards (or “Red Book”). The Internal Audit Division recognizes its commitment to upholding these standards while acknowledging the absence of a formal peer review.

These standards require that we planned and performed this audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our recommendations and opportunities based on our objectives. The evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The Internal Audit Division is committed to following safety oversight standards set forth by the Federal Transit Administration (FTA), Federal Railroad Administration (FRA), and all other relevant auditing requirements or standards.