Internal Audit Division Update

Finance and Audit Committee
11/19/2026

SOUNDTRANSIT

Why we are here

Regular update to the Finance & Audit Committee for audits completed in Q3 2026.

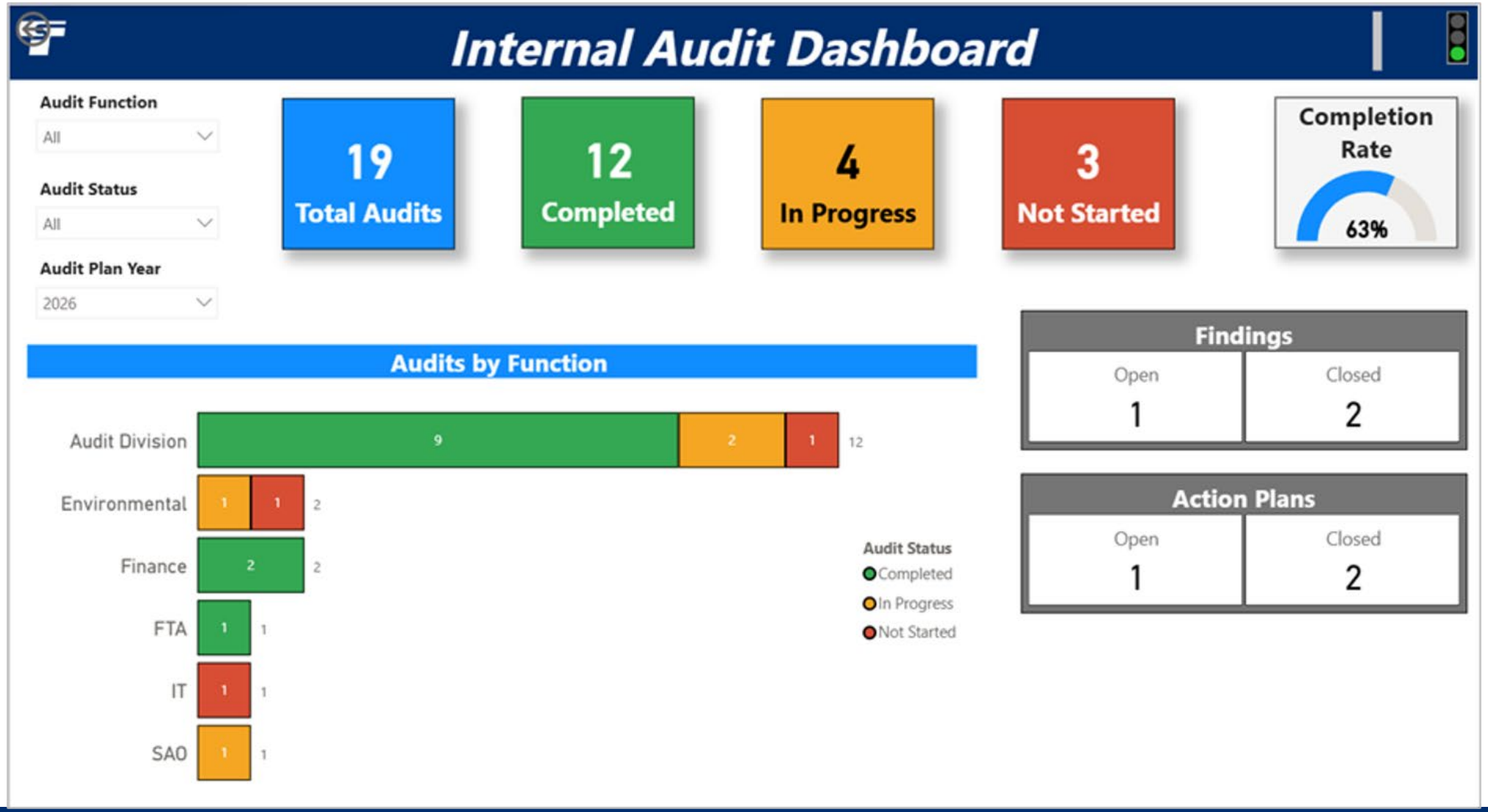
- Audits completed Q3 2026
- In-progress audits Q4 2026

For committee action:

- ***Approval of 2027 Performance Audit topic (Motion No. M2026-53)***

2026 Audit Plan progress report

2026 Audit Dashboard



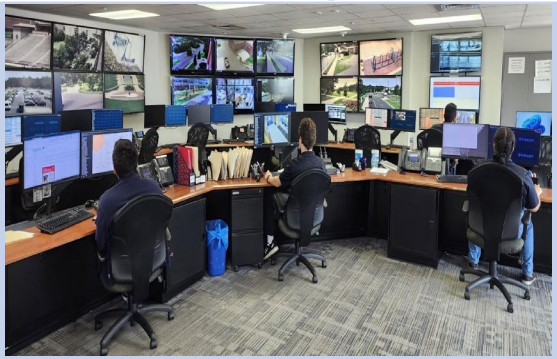
Audits completed Q3 2026

Results summary

3 audits with no (0) findings

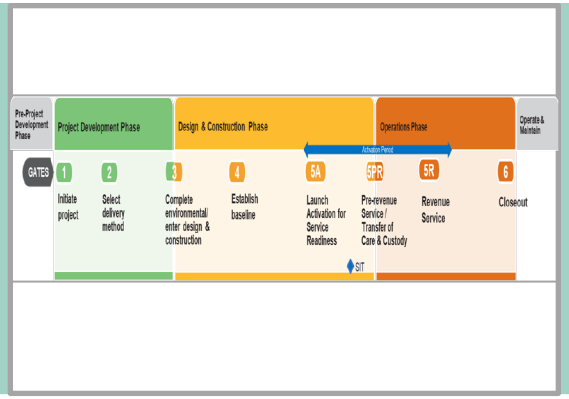
- Disaster Preparedness & Recovery Audit
  - **Two (2) recommendations:** Strengthen implementation of continuity governance and prioritize and capture plan improvements.
- Pinehurst Light Rail Extension Safety Certification Audit
  - **Six (6) recommendations:** Improve document control, clearer decision-making, staff cross-training, more defined certification milestones, and more reliable system records.
- ST Express Bus Service Annual Compliance Audit
  - **Two (2) recommendations**: Establish formal communication protocols for safety issues, corrective actions, and service changes, while also enhancing hazard reviews through more structured consideration of legal and regulatory requirements.

In-progress audits as of Q4 2026



Security Operations Center Internal Audit

- Performed to support the completion of 3-year audit cycle of Agency Safety Plan and compliance with WSDOT Rail Safety standards
- Identifies opportunities to strengthen internal controls and security operations during routine operations and emergency events



Internal Governance Audit – Phase Gate Process

- Audit was requested to be performed in 2026 by Finance & Audit Committee with recommendations by the Community Oversight Panel
- Identify opportunities to strengthen project oversight and improve the effectiveness of project phase transition decisions



Link Light Rail Annual Compliance Audit

- Performed annually per federal and WSDOT Rail Safety standards
- Confirms required processes and controls are in place and operating as intended for operations & maintenance
- Reviews agency modal oversight and contract operations performed by King County Metro

2027 Performance Audit Topic

Action: 2027 performance audit topic

FAC action to select one topic for the 2027 performance audit:

- *Third-Party Service Delivery for Sound Transit-Branded Services:* Assess Sound Transit's third-party partnerships in the delivery of major ST-branded operations supporting regional mobility goals. **- *Community Oversight Panel recommendation***
- *Workforce Recruitment, Retention, and Succession Planning:* Assess Sound Transit's workforce strategies to attract, retain, and develop talent necessary to support the agency's mission.

Thank you.

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