

Quarterly Internal Audit Activity Report

Report Date: November 19, 2026

Quarterly Internal Audit Update

Executive Summary

This quarterly summary provides the Board, through the Finance & Audit Committee, with a consolidated overview of Sound Transit's Internal Audit division's work and key observations since the October 2026 Finance & Audit Committee meeting. This summary highlights completed audits, in-progress work, and significant themes, risks, and insights so readers can quickly focus on areas of strategic importance without reviewing each report individually.

Completed Audit Report Highlights

- **Disaster Preparedness & Recovery Audit (2026-01)**: No (0) findings, and 2 recommendations. We recommend the agency strengthen its continuity governance by establishing clear departmental accountability, cross-functional coordination, and ownership of improvement actions; while prioritizing and tracking continuity enhancements based on risk and operational impact, with defined responsibilities, timelines, and progress monitoring to sustain program maturity.
- **Pinehurst Safety Certification Audit (2026-10):** No (0) findings, and 6 recommendations. We recommended the agency strengthen the overall safety certification program. This includes improving document management, clarifying roles and decision-making authority, cross-training staff, establishing clearer certification milestones, and enhancing the reliability of system records.
- **ST Express Internal Safety Audit (2026-05**): No (0) findings, and 2 recommendations. We recommend improving communication and coordination around safety issues, corrective actions, and major service changes, while also ensuring legal and regulatory considerations are incorporated earlier and more consistently into hazard reviews.

In-Progress Audit work

Three (3) Internal Audits are currently nearing completion. The results of those will be summarized in future quarterly summary reports:

- Security Operations Center (SOC) Internal Audit
- Link Light Rail Internal Safety Audit
- Internal Governance Performance Audit

Cross-Cutting Themes

Across the audits, recurring themes were identified related to governance, process consistency, communications, ownership and implementation of continuity planning. Key themes include clarifying roles and accountability, improving cross-functional coordination, enhancing documentation and records management, and ensuring critical safety and compliance considerations are incorporated consistently throughout project and operational activities.

Key Risks Found

Opportunities exist to strengthen governance, communication, documentation, and cross-functional

coordination to improve the consistency, transparency, and effectiveness of safety oversight and risk management programs.

Table 1 - Internal Audit Results Summary Table

Audit Title	Findings	Recommendations	Summary Theme
Disaster Preparedness & Recovery Audit	0	2	Governance and ownership improvements; also, Agency Continuity Plan & Emergency Operations Plan improvements, with clear ownership, dependencies, and exercises to test plans.
Pinehurst Safety Certification Audit	0	6	Strengthen documentation, governance, knowledge transfer, and decision-making processes to improve safety certification program reliability and long-term sustainability.
ST Express Internal Safety Audit	0	2	Opportunities to enhance communication, stakeholder coordination, and hazard management processes to support timely resolution of safety issues and more effective safety oversight.
Totals	0	10	