

Internal Audit Update:

- 2025 Internal Audit Plan Status
- 2026 Internal Audit Plan Status



2025 Internal Audit Plan

Postponed to 2026:

- R-25-06 Drug and Alcohol Compliance
- R-25-13 Construction Audit

Completed:

- R-25-01 Environmental Governance
- R-25-02 Vanpool*
- R-25-03 Purchase Card Program
- R-25-04 Video Security
- R-25-05 Special Services Operations
- R-25-07 Buy America Compliance
- R-25-08 Light Rail Safety
- R-25-09 Commuter Rail Safety
- R-25-10 Mount Ogden Bus Maintenance
- R-25-11 Assurance Map
- R-25-12 Bus Safety*
- R-25-14 IT Physical Security*
- R-25-15 Job Description Process*

2026 Internal Audit Plan

Plan Year: March 2026-February 2027

Completed:

- R-26-01 Customer Support Governance*
- R-26-08 Light Rail Safety*

2025 carryover audits:

- R-25-06 Drug and Alcohol Compliance (not initiated)
- R-25-13 Construction Audit (initiated)

Pending Engagement (not initiated):

- R-26-02 Capital Asset Accounting
- R-26-03 IT System Key Control
- R-26-04 Federal Funding Compliance
- R-26-05 Real Estate Limited Scope
- R-26-06 Claims Governance
- R-26-07 Accounting Separation of Duties
- R-26-09 Commuter Rail Safety
- R-26-10 Sole Source Procurement