

Internal Audit Update

- a. Internal Audit Update
 - 2025 Internal Audit Plan Status
 - Update on progress of outsourced audit 25-12 Bus Safety Audit
 - Update on progress of outsourced audit 25-13 Construction Audit



Internal Audit Update

December 15, 2025



Agenda Item 5. a.



2025 Audit Plan – Internal Audit Projects

Engagement #	Audit Phase Project	Current Status	Report to Audit Committee
25-01	Environmental Governance	Complete	December 2025
25-02	Vanpool Operations	In progress	Expected March 2026
25-03	Purchase Card Program	Complete	September 2025



2025 Audit Plan – Internal Audit Projects

Engagement #	Audit Phase Project	Current Status	Report to Audit Committee
25-04	Video Security	Complete	December 2025
25-05	Special Services Operations	Complete	September 2025
25-06	Drug and Alcohol Compliance	Postponed (insufficient sample size)	Expected September 2026



2025 Audit Plan – Internal Audit Projects

Engagement #	Audit Phase Project	Current Status	Report to Audit Committee
25-07	Buy America Compliance	Complete	December 2025
25-08	Light Rail Safety	Complete	September 2025
25-09	Commuter Rail Safety	Complete	December 2025



2025 Audit Plan – Internal Audit Projects

Engagement #	Audit Phase Project	Current Status	Report to Audit Committee
25-10	Mount Ogden Bus Maintenance	Complete	First phase: June 2025. Second phase: December 2025
25-11	Assurance Map	Complete	June 2025



2025 Audit Plan – Outsourced Projects

Engagement #	Audit Phase Project	Current Status	Report to Audit Committee
25-12	Bus Safety Audit	Report Pending	Award – September 2025; Audit Report – March 2026
25-13	Construction Audit	Contract Awarded	Award – December 2025; Report – to be determined based on the timing of construction project audited



25-12 Bus Safety Audit

- **Outsourced to auditors from American Public Transportation Association (APTA)**
- **Completed onsite visit the week of October 6**
- **APTA will compile their findings and recommendations and publish a report by mid January 2026.**
- **Report will be presented at the March 2026 Audit Committee Meeting.**



25-13 Construction Audit

- **We have completed the bid process for the audit work and are working on finalizing a contract with the firm.**
- **Construction will be completed mid 2028.**
- **Audit report will be presented to the Audit Committee at the conclusion of the audit in 2028.**

