

Internal Audit Update

- 2025 Internal Audit Plan Status



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 June 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	March 2026
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	Complete	Expected June 2026
25-13	Construction Audit	Contract Awarded	Award – December 2025; Report – to be determined based on the timing of construction project audited



2025 Audit Plan – Additional Projects

Engagement #	Audit Phase Project	Current Status	Report to Audit Committee
25-14	Information Technology Physical and Environmental Security Audit	Not started	Expected June 2026
25-15	Job Description Process Audit	In progress	Expected June 2026

