

Internal Audit Update

- 2025 Internal Audit Plan Status
- Bus Safety Audit



2025 Audit Plan – Internal Audit Projects

Engagement #	Audit Phase Project	Current Status	Report to Audit Committee
25-01	Environmental Governance	In progress	Expected Dec. 2025
25-02	Vanpool Operations	Not started	Expected March 2026
25-03	Purchase Card Program	Completed	September 2025



2025 Audit Plan – Internal Audit Projects

Engagement #	Audit Phase Project	Current Status	Report to Audit Committee
25-04	Video Security	Complete	Expected December 2025
25-05	Special Services Operations	Complete	September 2025
25-06	Drug and Alcohol Compliance	Not started	Expected March 2026



2025 Audit Plan – Internal Audit Projects

Engagement #	Audit Phase Project	Current Status	Report to Audit Committee
25-07	Buy America Compliance	In Progress	Expected December 2026
25-08	Light Rail Safety	Complete	September 2025
25-09	Commuter Rail Safety	Not started	Expected December 2025



2025 Audit Plan – Internal Audit Projects

Engagement #	Audit Phase Project	Current Status	Report to Audit Committee
25-10	Mount Ogden Bus Maintenance	Partially complete	First phase: June 16, 2025. Second phase: December 2025
25-11	Assurance Map	Complete	June 16, 2025



2025 Audit Plan – Outsourced Projects

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



Bus Safety Audit

- **Outsourced to auditors from American Public Transportation Association**
- **Onsite the week of October 6**
- **Report for December Audit Committee Meeting**

