Open Issues Report – March 2026

Summary of Recent Activity

- Three Issues were closed

- Three issues were submitted for closure after the deadline and were not processed by time of publishing the report. Additionally, the Finance department offered an update on the status of their issues.

- Four issues reported in the December 2025 Audit Committee meeting were added to the report.
  - Resolution is not expected on these by now.

Issues closed since last Audit Committee Meeting

- Issue R-21-03 External Announcements
  - Management has made significant progress installing new external speakers on buses.

- Issue R-21-06-08 Fuel Access
  - Management accepted the remaining risk, despite 17 former employees still having access. Physical security controls at the sites of fuel pumps reduce the risk to a level that further action is not warranted.

- Issue R-23-11-J Recruiter Training
  - Management has established training and reference materials for Recruiters.

Open Issues by Audit Plan Year

Audit Plan Year	Current Count of Open Issues	Count of Open Issues December 2025	Change
2020	2	2	0
2021	5	7	-2
2022	3	3	0
2023	9	10	-1
2024	1	1	0
2025	19	15	4
Total	**39**	**38**	**1**

Note:
- 49% of currently open issues are from the 2025 plan, up from 39% in December. With the totals about the same, this indicates that old issues are being addressed.

Report Changes

- Appendix A table summary was updated to show the date an issue was reported and color coded green, yellow, and red to indicate relative age of the issue.

- Internal Audit adopted the risk rating system used by Enterprise Risk Management.
    - Open issues were reclassified under this rating system.
    - This change will allow management to better prioritize and uniformly address issues, as the risk language will now be consistent across all sources.