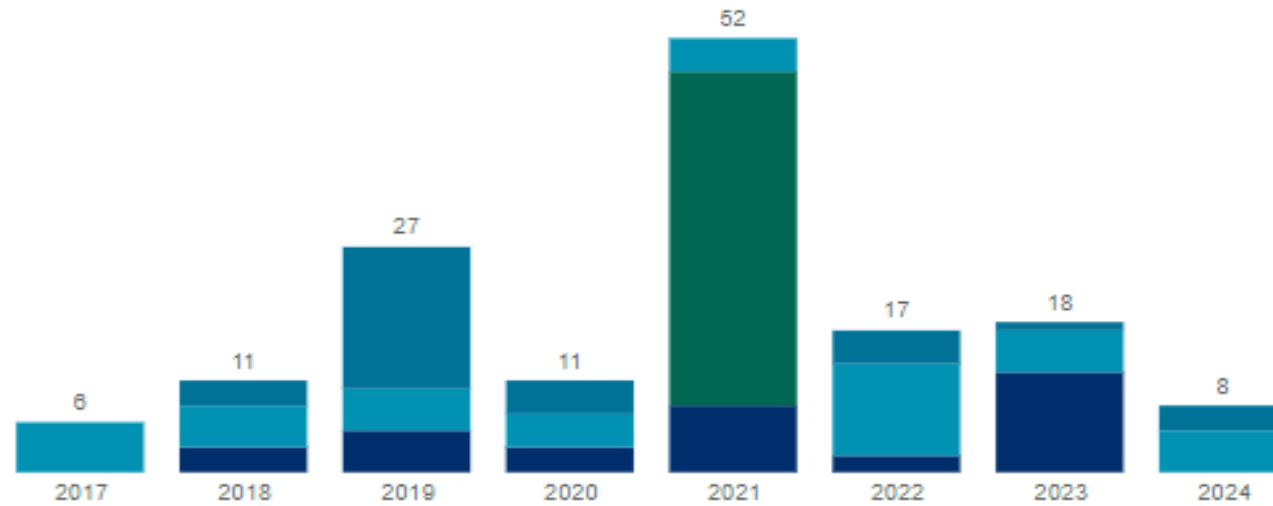# Internal Audit - Findings
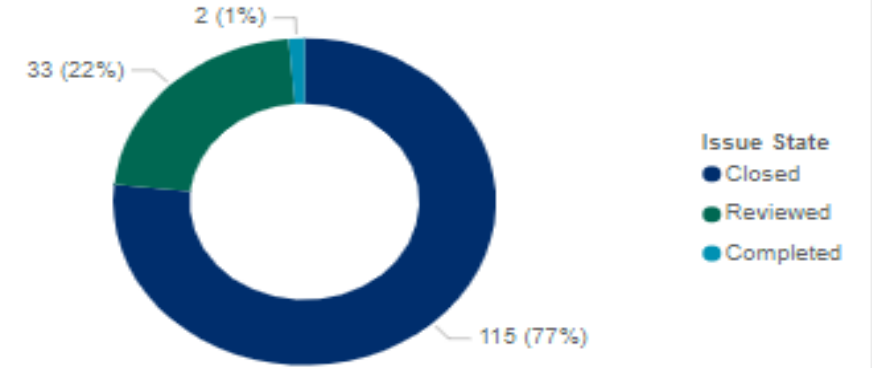
Total Findings by Audit Type

Audit Type ● Compliance ● Investigation ● Performance ● Safety & Security Certification

Finding State

2 (1%)
33 (22%)
115 (77%)

Issue State
● Closed
● Reviewed
● Completed

150	33
Total Findings	Open Findings

Total Findings by Risk Category

Plan Year	Compliance	Effectiveness & Efficiency	Financial	Internal Control	IT/Technology	Operational	Risk Management	Safety & Security	Strategic
2017			1	5					
2018	3		1	4					3
2019	1	6	1	3	1	2			13
2020	2	2		1	1	1			4
2021	4	3		9	7	6	2		21
2022	4	1		4		2			5	1
2023	1		1			1	1		13	1
2024	2	1	1	1					3	
Total	**17**	**13**	**5**	**27**	**9**	**12**	**3**		**62**	**2**

Internal Audit - Details

Audit Year Title	Responsible Party	Audit Title	Audit Type	Issue Title	Issue Category	Issue Type	Action Plan Title	Action Plan State
2024 Audit Plan	Finance	Capital Time Coding	Performance	Inconsistent Policy Awareness	Compliance	Finding	Conduct periodic training for time charging employees.	Open
2024 Audit Plan	Finance	Capital Time Coding	Performance	Incorrect project labor charges for direct-charge employees	Compliance	Finding	See Finding #1: Inconsistent Policy Awareness	Open
2024 Audit Plan	Finance	Capital Time Coding	Performance	Lack of clear criteria for overhead costs	Financial	Finding	Evaluate the adequacy of existing policies.	Open
2024 Audit Plan	Finance	Capital Time Coding	Performance	Limited availability of project reporting to ensure accuracy over labor charges	Effectiveness & Efficiency	Finding	Leverage other systems and reporting tools to monitor labor budget-to-actual costs.	Open
2024 Audit Plan	Finance	Capital Time Coding	Performance	Sound Transit lacks key policies and procedures for reporting, tracking, and reviewing charged time.	Internal Control	Finding	Leverage ERP/EAMS and PMIS projects to enhance the payroll system to report, track and review time charges.	Open
2024 Audit Plan	Safety	LLE AP 2000-3000	Safety & Security Certification	Finding 1-LLE Project documentation not auditable at time of audit	Safety & Security	Finding	Finding 1-Project Documentation was un-auditable at the time of the audit.	Open
2024 Audit Plan	Safety	LLE AP 2000-3000	Safety & Security Certification	Finding2-Certifiable Items have incomplete or missing references to documentation	Safety & Security	Finding	Finding2-Ongoing inconsistencies and missing references in SSIMS	Open
2024 Audit Plan	Safety	LLE AP 3000-4000 and 6000-7000	Safety & Security Certification	F1 AP3000 CI forms had missing references in SIMMS	Safety & Security	Finding	F1-AP3000 CI Forms in SIMMS missing references	Open
2023 Audit Plan	Internal Audit	2023 Internal Audit of Internal Safety Program	Compliance	Central Link 2021 4.2.4.1 the audit result was listed as "Audit team will review documents in SharePoint" on the notes but does not provide any information about what documentation was reviewed on SharePoint, nor the outcome of the review.	Safety & Security	Finding	Review/Revise AUD-04 Quality Assurance and Improvement Program (QAIP)	Closed
2023 Audit Plan	Internal Audit	2023 Internal Audit of Internal Safety Program	Compliance	Evidence supporting a risk-based audit plan, based on the criteria above, has not been developed.	Safety & Security	Finding	Director to work with TSS Director to develop process on what data to collect.	Open
2023 Audit Plan	Internal Audit	2023 Internal Audit of Internal Safety Program	Compliance	The Observation logs are missing the creation date, therefore tracking them for 180 day follow ups will not be accurate.	Safety & Security	Finding	Audit and Transportation Safety Divisions to ensure that all audit observations are also tracked on the "hazard log".	Closed

Internal Audit - Details

Audit Year Title	Responsible Party	Audit Title	Audit Type	Issue Title	Issue Category	Issue Type	Action Plan Title	Action Plan State
2023 Audit Plan	Internal Audit	2023 Internal Audit of Internal Safety Program	Compliance	There are conflicting statements in TSS 2021 Central Link Audit report regarding written procedures for KCM conducting investigations on behalf of ST	Safety & Security	Finding	Review/Revise AUD-04 Quality Assurance and Improvement Program (QAIP)	Closed
2023 Audit Plan	Internal Audit	2023 Internal Audit of Internal Safety Program	Compliance	TSS 2021 Central Link Checklist Item 2.4.4 for communicating SMS implementation, results state "has not been done" with a moderate risk, but no finding is identified	Safety & Security	Finding	Review and/or revise Corrective Actions (AUD -03) and Compliance Audit Group SOP SA-03 to calibrate determination of findings and observations	Closed
2023 Audit Plan	Internal Audit	2023 Internal Audit of Internal Safety Program	Compliance	TSS 2021 Central Link Final Report Item 4.1.1.5 and 4.1.1.6 audit results list "Safety is not conducting station inspections".	Safety & Security	Finding	Review/Revise AUD-04 Quality Assurance and Improvement Program (QAIP)	Closed
2023 Audit Plan	Operations	Evaluating Operational Technology & Transit Systems Outages	Performance	No defined acceptable range of system disruption time and frequency.	Risk Management	Finding	Develop a plan to address all technology changes to meet KPIs	Closed
2023 Audit Plan	Operations	State of Good Repair process - Northgate Link Extension	Performance	Linear Asset inventory and condition assessments are not in line with state and federal regulations	Compliance	Finding	Data updates by the EAMS Admin team	Open
2023 Audit Plan	Operations	State of Good Repair process - Northgate Link Extension	Performance	Sound Transit has not updated the TAM Plan	Strategic	Finding	Reestablish the Transit Asset Management Plan (TAMP) in compliance with state and federal regulations reporting requirements.	Open
2023 Audit Plan	Operations	Track Maintenance Scheduling – Link light rail	Performance	Inadequate Documentation Reviews to Support Monthly Invoices & Work Performed	Financial	Finding	Assignment of a Technical Reviewer/Subject Matter Expert	Closed
2023 Audit Plan	Operations	Track Maintenance Scheduling – Link light rail	Performance	Lack of Formal Training Program and ST Monitoring Processes	Operational	Finding	Enhance the current training matrix to include formal training that are required by applicable requirements and industry practices.	Open
2023 Audit Plan	Safety	2023 LINK Internal Safety Audit	Compliance	Mode-specific goals around continuous improvement and reducing risk were not identified or were observed missing from the Joint Rail Safety & Security Committee (JRSSC) charter for Link.	Safety & Security	Finding	JRSSC will revise the charter to add goals	Open

Internal Audit - Details

Audit Year Title	Responsible Party	Audit Title	Audit Type	Issue Title	Issue Category	Issue Type	Action Plan Title	Action Plan State
2023 Audit Plan	Safety	2023 LINK Internal Safety Audit	Compliance	The agency lacks a comprehensive Safety Training Plan covering all safety training types and staff categories.	Safety & Security	Finding	Develop Employee Safety Training Profiles, Develop a agency training plan & SOP	Open
2023 Audit Plan	Safety	2023 LINK Internal Safety Audit	Compliance	There is no formal process for evaluating the effectiveness of mitigations implemented to address safety hazards for Link.	Safety & Security	Finding	TSS will track/trend/report data quarterly, further assessments will be made as needed.	Closed
2023 Audit Plan	Safety	2023 Tacoma Link Internal Safety Audit	Compliance	Mode specific goals around continuous improvement and risk reduction were not identified from two (2) Tacoma Link safety committee charters.	Safety & Security	Finding	TSS taking ownership of TLSSC, new charter will include goals	Open
2023 Audit Plan	Safety	2023 Tacoma Link Internal Safety Audit	Compliance	The agency lacks a comprehensive Safety Training Plan covering all safety training types and staff categories.	Safety & Security	Finding	Develop Employee Safety Training Profiles, Develop a agency training plan & SOP	Open
2023 Audit Plan	Safety	2023 Tacoma Link Internal Safety Audit	Compliance	There is no formal process for evaluating the effectiveness of mitigations implemented to address safety hazards for Tacoma Link.	Safety & Security	Finding	TSS will track/trend/report data quarterly, further assessments will be made as needed.	Closed
2023 Audit Plan	Safety	HTLE AP 6000-8000	Safety & Security Certification	No standard for post-construction non-conformities relating to CIL items.	Safety & Security	Finding	Develop standard for post-construction non-conformities related to CIL items.	Open
2022 Audit Plan	Operations	Vertical Conveyance Systems Audit	Performance	Backlog of Scheduled Preventive Maintenance data, indicative of underreporting.	Operational	Finding	Enhance reporting controls (on-site inspections and recordation of monthly PMs)	Open
2022 Audit Plan	Operations	Vertical Conveyance Systems Audit	Performance	Lack of documentary controls over conditions assessments.	Operational	Finding	Annual formal condition assessment of all assets in line with All-Agency Maintenance contract (No. RTA/RP 0100-19) and documentation in archives	Open
2022 Audit Plan	Procurement, Contracts & Agreements	Vertical Conveyance Systems Audit	Performance	COI Forms were not required and obtained for certain procurements per PCAM Section F(2)(g)(iii).	Compliance	Finding	Enhance detection controls	Closed
2022 Audit Plan	Procurement, Contracts & Agreements	Vertical Conveyance Systems Audit	Performance	Informal evaluation of 'past performance' during pre-procurement phase [contrary to 49 U.S.C. 5325(j)].	Compliance	Finding	Enhance design and implementation of control activities	Closed

Internal Audit - Details

Audit Year Title	Responsible Party	Audit Title	Audit Type	Issue Title	Issue Category	Issue Type	Action Plan Title	Action Plan State
Agreements				phase [contrary to 49 U.S.C. 5329(j)].				
2022 Audit Plan	Safety	2022 Link Light Rail Internal Safety Audit	Compliance	It is unclear whether ST has performed annual reviews of the KCM ASP. Additionally, there is no documented evidence that coordination of a review process has taken place.	Safety & Security	Finding	N/A	Closed
2022 Audit Plan	Safety	2022 Sounder Commuter Rail Internal Safety Audit	Compliance	SCR Audit Report provided outside of established timeframes	Compliance	Finding	ST Audit Division will utilize TeamMate software to manage audit timelines (stages of the audit process)	Open
2022 Audit Plan	Safety	Contract Deliverables for Transit Police	Performance	Contract Deliverables are Not Being Met	Internal Control	Finding	Hiring of an HR Analyst	Closed
2022 Audit Plan	Safety	Downtown Redmond Link (DRLE) - AP 1000	Safety & Security Certification	The SSIMS certifiable items were not adequately referenced to the Preliminary Hazard Analysis ID numbers	Safety & Security	Finding	We will verify that the item source is properly populated after initial uploading in SSIMS.	Closed
2022 Audit Plan	Safety	East Link E340 - AP 1000/2000	Safety & Security Certification	Finding1.E340- Threat Vulnerability Assessment	Safety & Security	Finding	We are currently preparing the E340 TVA for formal submittal to the East Corridor SSCRS. From there, it will be pushed to a higher level committee, the ST Safety and Security Hazard Oversight Panel (SHOP) for acceptance.	Closed
2022 Audit Plan	Safety	Tacoma Link LRV Procurement - AP 4000/5000	Safety & Security Certification	All Qualification Testing was not achieved prior to the shipment of the first vehicle.	Safety & Security	Finding	The 2 qualification tests that were completed on subsequent vehicles will be taken to SSCRS for discussion and review.	Closed
2022 Audit Plan	Safety	Tacoma Link LRV Procurement - AP 4000/5000	Safety & Security Certification	Certifiable Item conformance documentation was not uploaded into SSIMs at a congruent pace with current phases of projects.	Safety & Security	Finding	Qualification and Production verification documentation are pending submission. Two qualification test reports have been accepted by Sound Transit.	Closed
2022 Audit Plan	SBS (Strategic Business Services)	Data Classification Oversight & Retention	Performance	The Agency's Data Classification Standard has not been implemented via Agency processes and/or procedures.	Internal Control	Finding	Develop and implement the procedures for data labelling in the agency's systems	Open
2022 Audit Plan	Sound Transit	Agency Agreements Audit	Performance	Inadequate design of control activities specific to the planning and development of Agency Agreements	Internal Control	Finding	Control Environment: Re-evaluate the existing operational structure and related policies	Closed

Internal Audit - Details

Audit Year Title	Responsible Party	Audit Title	Audit Type	Issue Title	Issue Category	Issue Type	Action Plan Title	Action Plan State
2022 Audit Plan	Sound Transit	Structure Oversight for Bridges, Garages, Stations and Tunnels	Performance	Processes Incomplete or Missing	Effectiveness & Efficiency	Finding	Agency Acquisition and T2O plan	Closed
2022 Audit Plan	Sound Transit	Structure Oversight for Bridges, Garages, Stations and Tunnels	Performance	Processes Not Aligned	Compliance	Finding	Consolidate and re-align processes	Closed
2022 Audit Plan	Sound Transit	Vertical Conveyance Systems Audit	Performance	Inadequate documentary controls evidencing sufficiency of compliance verification reviews of payments against key requirements	Internal Control	Finding	Enhance control activities related to contract administration and ensure alignment with applicable regulations and standards	Closed
2022 Audit Plan	Sound Transit	Vertical Conveyance Systems Audit	Performance	Incomplete Asset Inventory Listings to support Capitalization of Assets.	Strategic	Finding	New Recommendation	Closed
2021 Audit Plan	Communications, Marketing & Engagement	11.26.21 Link Incident Audit	Investigation	a.05 The Siemens ground clearance testing for the Series 2 vehicles was completed. However, testing was incomplete because it was not done to simulate "crush load" weight nor tested at a historically high-ridership location.	Compliance	Finding	Three part Action Plan, including: Root cause analysis, static (shop) condition test updated, and develop test procedure.	Closed
2021 Audit Plan	Communications, Marketing & Engagement	11.26.21 Link Incident Audit	Investigation	a.06 While vehicle dynamic clearance testing is a certifiable item, the EMI rod identified between track clearances was not specifically listed in any check list which is why it was not verified prior to opening the Northgate Link Extension.	Internal Control	Finding	See timelines for findings a.1, a.2, and a.3. These are captured in CAPs 107 A-C, 106 A-C, and 105 A-D.	Closed
2021 Audit Plan	Communications, Marketing & Engagement	11.26.21 Link Incident Audit	Investigation	a.07 The transition period procedures do not: prescribe when that period should begin, nor formally designate responsible & accountable authorities, nor ensure that all pre-rev. & rev. planning activities will be completed prior to revenue service.	Internal Control	Finding	Update rail activation plans & subplans for current const. projects to articulate predecessor activities to pre-rev service and rev service & designate responsible & accountable authorities for deciding to move the project into pre-rev and rev service.	Closed
2021 Audit Plan	Communications, Marketing & Engagement	11.26.21 Link Incident Audit	Investigation	a.08 Previous maintenance work orders recorded several other incidents where 1-Line trains were striking an object under the vehicle, later determined to be the EMI rod that	Effectiveness & Efficiency	Finding	Two part action plan, including: developing staff training and procedures to address escalation requirements	Closed

Internal Audit - Details

Audit Year Title	Responsible Party	Audit Title	Audit Type	Issue Title	Issue Category	Issue Type	Action Plan Title	Action Plan State
, Marketing & Engagement		Audit		orders recorded several other incidents where 1-Line trains were striking an object under the vehicle, later determined to be the EMI rod that damaged the train on Nov. 26. These work orders were not escalated.	Efficiency		developing staff training and procedures to address escalation requirements	
2021 Audit Plan	Communications , Marketing & Engagement	11.26.21 Link Incident Audit	Investigation	b.05 While the operator followed prescribed training and SOPs by communicating with the LCC and troubleshooting the Series 2 train with a secondary handheld radio, there was no attempt to make an announcement to the passengers from the lead cab.	Operational	Finding	Validate technical functionality of PA under severed trainline conditions, for both vehicle types (Series 1 and Series 2). Corrective actions identified in response to findings b.08 will also help address this finding.	Closed
2021 Audit Plan	Communications , Marketing & Engagement	11.26.21 Link Incident Audit	Investigation	b.07 King County Metro, as the emergency response authority on behalf of Sound Transit, did not establish an Incident Command within prescribed guidelines to support coordination and collaboration with required response partners.	Safety & Security	Finding	Analyze Incident Command responsibilities at the agency level & whether changes are required on how Incident Command functions across the agency and all its modes. Corrective actions identified in findings b.02 and b.08 will also help address this .	Closed
2021 Audit Plan	Communications , Marketing & Engagement	11.26.21 Link Incident Audit	Investigation	b.11 The SCADA network repair was not prioritized due to the fact that "on-call staffing" was not available during the holiday and special event period. This was further confirmed when we found no SCADA work orders entered on weekends or holidays.	IT/Technology	Finding	Corrective actions identified in response to finding b.10 will also help address this finding.	Closed
2021 Audit Plan	Communications , Marketing & Engagement	11.26.21 Link Incident Audit	Investigation	b.12 The PA system was not tested to ensure operability. We also found that confidence tests do not test door alarms at the cross passages.	Risk Management	Finding	Two Part Action Plan, Including: Determine the craft and frequency for confidence tests on cross passages door alarms, & Develop preventative maintenance (PM) procedures for new cross passage inspection, following completion of CAP 125A.	Closed
2021 Audit Plan	Communications , Marketing & Engagement	11.26.21 Link Incident Audit	Investigation	b.13 The remote use of the of the public address system was not available due to the SCADA system outage.	IT/Technology	Finding	Corrective actions identified in response to finding b.10 will also help address this finding.	Closed

Internal Audit - Details

Audit Year Title	Responsible Party	Audit Title	Audit Type	Issue Title	Issue Category	Issue Type	Action Plan Title	Action Plan State
2021 Audit Plan	Communications, Marketing & Engagement	11.26.21 Link Incident Audit	Investigation	b.14 Because of the SCADA network outage, these cameras were offline. Additionally, cross passages in the Northgate section of the tunnel system are not equipped with cameras. Cameras are adjacent to the cross passage doors.	IT/Technology	Finding	Corrective actions identified in response to finding b.10 will also help address this finding.	Closed
2021 Audit Plan	Communications, Marketing & Engagement	11.26.21 Link Incident Audit	Investigation	b.15 No "in case of emergency signs" are posted in either type of Link light rail vehicles.	Safety & Security	Finding	Two Part action plan, including: Research options that ensure that train evacuations include provisions for emergency train situations, & after completion of CAP 128A, determine best approach for further action, if any	Closed
2021 Audit Plan	Communications, Marketing & Engagement	11.26.21 Link Incident Audit	Investigation	b.16 On other Sound Transit modes (i.e., Sounder trains) audio messages tell passengers what to do in case of an emergency. There are no such messages on either Series 1 and Series 2 Link vehicles.	Safety & Security	Finding	Corrective actions identified in response to finding b.15 will also help address this finding. b.15 is CAP 128A.	Closed
2021 Audit Plan	Communications, Marketing & Engagement	11.26.21 Link Incident Audit	Investigation	b.23 The Communications Duty Officer would have been notified of the incident by "rider alerts" to their duty cell phone; in this event, communications were not received due to the duty cell phone malfunctioning, and there was no backup system.	IT/Technology	Finding	The Communications Duty Officer's phone was working but transfer of duties was not done properly. The Customer Service Duty Officer's phone was malfunctioning. Regardless, we will develop protocols, add another Duty Officer, & clarify "special event".	Closed
2021 Audit Plan	Communications, Marketing & Engagement	11.26.21 Link Incident Audit	Investigation	b.25 Because of the lack of official procedures to transfer duty officer responsibilities, the PX Duty Officer phone number was not transferred properly.	Operational	Finding	The Communications Duty Officer's phone was working but transfer of duties was not done properly. The Customer Service Duty Officer's phone was malfunctioning. CAPs identified for finding b.22 and b.23 will also help to address this finding.	Closed
2021 Audit Plan	Communications, Marketing & Engagement	11.26.21 Link Incident Audit	Investigation	b.26 "See something wrong" signage is posted for passengers on the Series 1 vehicles to contact ST Security in the event of an emergency; however, no	Safety & Security	Finding	Add "See Something, Say Something" signage to Series 2 vehicles.	Closed

Internal Audit - Details

Audit Year Title	Responsible Party	Audit Title	Audit Type	Issue Title	Issue Category	Issue Type	Action Plan Title	Action Plan State
	, Marketing & Engagement	Audit		posted for passengers on the Series 1 vehicles to contact ST Security in the event of an emergency; however, no such signage is posted on Series 2 vehicles.	Security		signage to Series 2 vehicles.	
2021 Audit Plan	Communications , Marketing & Engagement	11.26.21 Link Incident Audit	Investigation	b.27 KCM staffs the LCC Customer Service Desk between 5 a.m. and 8 p.m., Monday through Friday, excluding holidays. When the service desk is not staffed, duties are handed over to the ST Ops Duty Manager but this is not formally documented.	Effectiveness & Efficiency	Finding	Move R&Rs from CS Duty Offcr to PICs. CAPs for b.22 & b.23 will also help. NOTE: CS Desk responsibilities are in the CS Duty Offcr R&R's, not the Ops Duty Mgr. Trsfr of responsibilities is in pro 10.3 "Alert Guidelines and Requirements".	Closed
2021 Audit Plan	DECM (Design, Engineering, Construction Management)	11.26.21 Link Incident Audit	Investigation	a.01 The rod holding the EMI rod was designed and installed above the top of rail, and the engineer of record should have sought approval of a deviation from design criteria, which did not occur.	Compliance	Finding	Four part Action Plan, including: Complete a short-term solution while identifying a long-term solution, improve procedures, and update design criteria	Closed
2021 Audit Plan	DECM (Design, Engineering, Construction Management)	11.26.21 Link Incident Audit	Investigation	a.02 Shop drawings noted that EMI rod design would 1) protrude above the top of rail in design & after installation, & 2) that the EMI "Top of Rod was to be field cut"; however, it was unclear on where to cut the rod & how much clearance to ensure.	Internal Control	Finding	Three part Action Plan including trimming EMI rods, investigating root cause, and implementing any permanent corrective actions.	Closed
2021 Audit Plan	DECM (Design, Engineering, Construction Management)	11.26.21 Link Incident Audit	Investigation	a.03 Testing of the dynamic envelope was limited to areas above and to the sides of the vehicle and neglected to verify that the spacing between the track gauge was free of obstacles above the top of rail as specified by design criteria.	Safety & Security	Finding	Three part Action Plan, including testing procedures, investigating root cause(s), and updating the Systems Integration Test Program Plan (SITPP)	Closed
2021 Audit Plan	DECM (Design, Engineering, Construction Management)	11.26.21 Link Incident Audit	Investigation	a.04 Siemens vehicle testing did not fully consider configuration differences between Series 1 and Series 2 light rail vehicles.	Safety & Security	Finding	Four Part Action Plan, including: Root cause analysis, implementing CAPs, modifying Series 2 cable hangers, and completing field mod. instruction (FMI) on design change for all Series 2 LRV on order.	Closed

Internal Audit - Details

Audit Year Title	Responsible Party	Audit Title	Audit Type	Issue Title	Issue Category	Issue Type	Action Plan Title	Action Plan State
2021 Audit Plan	DECM (Design, Engineering, Construction Management)	11.26.21 Link Incident Audit	Investigation	b.17 With the loss of power, blue lighting was the only lighting that was working. Passengers had no secondary emergency illumination to see emergency door release controls.	Safety & Security	Finding	Two Part action plan, including: Reviewing Series 2 light-rail vehicle design with Siemens to determine feasibility of addtl lighting redundancy & after CAP 130 A is complete, determine whether to request a change proposal for addtl lighting redundancy.	Closed
2021 Audit Plan	Finance	11.26.21 Link Incident Audit	Investigation	b.24 No capability currently exists to send an immediate alert to passengers on a train, though this is under development with the upcoming Passenger Information Management System (PIMS).	IT/Technology	Finding	Implement new Passenger Information Mgmt. System (PIMS) capabilities (In Progress); Explore possibilities of moving up implementation of PIMS capabilities on Series 1 and 2 LRVs (Complete)	Open
2021 Audit Plan	Finance	11.26.21 Link Incident Audit	Investigation	b.31 Signage along the Link service area did not provide any visual indication of delays for trains nor approximate time trains would arrive at stations, and many passengers were confused about the status of service.	Effectiveness & Efficiency	Finding	Install and implement PIMS to enhance capabilities of current Link stations to facilitate rider information and communications at the stations.	Closed
2021 Audit Plan	ITS (Information Technology Services)	IT Access Management	Performance	Access Management controls need to be strengthened.	IT/Technology	Finding	Review and update Roles and Responsibilities; Facilitate risk mgmt discussion and development of strategic plan; facilitate cross-departmental collaboration	Open
2021 Audit Plan	Operations	11.26.21 Link Incident Audit	Investigation	a.09 Link Standard Maintenance Procedures do not provide clear guidance on what mechanics do when they observe damage to light rail vehicles.	Internal Control	Finding	Revise respective standard maintenance procedures (SMPs) to enhance instructions for communicating critical hazards, damage and defects to respective management structures.	Closed
2021 Audit Plan	Operations	11.26.21 Link Incident Audit	Investigation	b.01 Sound Transit does not have adequate processes in place to ensure passengers are promptly informed when emergencies occur. Furthermore, Sound Transit does not exercise sufficient oversight of its contracted operator.	Safety & Security	Finding	Improve communication and emergency response procedures (8 CAPs complete, 1 in progress)	Open

Internal Audit - Details

Audit Year Title	Responsible Party	Audit Title	Audit Type	Issue Title	Issue Category	Issue Type	Action Plan Title	Action Plan State
				operator.				
2021 Audit Plan	Operations	11.26.21 Link Incident Audit	Investigation	b.02 KCM interpreted WSDOT's guidance for this event as a passenger transfer and not an emergency evacuation. This delayed emergency response, communication protocols, and caused the two agencies to miss required safety reporting deadlines.	Safety & Security	Finding	Operations / KCM - Revise SOPs 4.2 and 7.01 to incorporate new SSO guidance language (released December 2021) in regards to emergency evacuations and passenger transfers, to ensure clarity, definition and responsibilities for each are clear.	Closed
2021 Audit Plan	Operations	11.26.21 Link Incident Audit	Investigation	b.03 ST believes it cannot exercise any direct authority to respond to emergencies & that incident roles & responsibilities were solely at the authority of KCM. Incident roles & responsibilities were not clarified or communicated between ST & KCM.	Safety & Security	Finding	Operations / KCM - Review IGA and identify opportunities to add clarity on emergency response roles and responsibilities and bridge gaps in ST oversight responsibilities. CAPs in response to findings b.02 and b.08 will also help address this finding.	Closed
2021 Audit Plan	Operations	11.26.21 Link Incident Audit	Investigation	b.04 Link SOPs are developed and agreed upon by both Sound Transit and KCM every 10 years. However, prior to the next scheduled update, several Link SOPs critical to incident & emergency protocols should be reviewed & updated.	Risk Management	Finding	Review and update the respective SOPs identified in finding to add any needed clarifications relating emergency protocols and incident responses.	Closed
2021 Audit Plan	Operations	11.26.21 Link Incident Audit	Investigation	b.06 During special events, ST staff draw from various departments to serve in an oversight role performing crowd control. In this instance, ST special event staff did not have training or SOPs on what to do during emergency situations.	Internal Control	Finding	Revise special event operating plans & briefings to include an emergency response roles & responsibilities section. 2. Develop SOPs that specify that for events driving high ridership, ST, where feasible, will deploy addtl security staff to stations.	Closed
2021 Audit Plan	Operations	11.26.21 Link Incident Audit	Investigation	b.08 KCM LRV Operator training did not include additional components to prepare operators for the changing service environment to include areas such as safety critical training (disabled train in the tunnel).	Operational	Finding	Three part Action Plan, including: evaluating and revising training program.	Closed
2021 Audit Plan	Operations	11.26.21 Link Incident Audit	Investigation	b.09 There are no official procedures or training clarifying roles and responsibilities, who to contact in the	Internal Control	Finding	Two part action plan, including: Create training document for new hires and for those roles that have Duty Manager	Closed

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Audit Year Title	Responsible Party	Audit Title	Audit Type	Issue Title	Issue Category	Issue Type	Action Plan Title	Action Plan State
				(train in the facility)				
2021 Audit Plan	Operations	11.26.21 Link Incident Audit	Investigation	b.09 There are no official procedures or training clarifying roles and responsibilities, who to contact in the event of an emergency, clear guidance on what information to report, when to escalate and when to follow up.	Internal Control	Finding	Two part action plan, including: Create training document for new hires and for those roles that have Duty Manager responsibilities, & Implement training utilizing document from CAP 122 A.	Closed
2021 Audit Plan	Operations	11.26.21 Link Incident Audit	Investigation	b.10 the SCADA network between UW Station and U District Station was not working properly on November 25, 2021 (the day prior) and was not prioritized as a critical repair.	IT/Technology	Finding	Five Part Action Plan, including: Evaluate, review and monitor staffing, & develop new SOPs.	Closed
2021 Audit Plan	Operations	11.26.21 Link Incident Audit	Investigation	b.18 Bus bridges were arranged, but notifications and orders were only being sent to and from King County Metro and excluded Sound Transit.	Operational	Finding	Six part action plan, including: reviewing and clarifying bus bridge protocols (including bus operator big books), verify/change Link station signage to include Link shuttle stop info, & Create standard command post [internal communications] template	Closed
2021 Audit Plan	PEPD (Planning, Environment & Proj. Dev.)	2021 ESMS Internal Audit	Compliance	Construction Project Document Control is inconsistent	Internal Control	Finding	Develop a file structure template/procedure & Re-format SharePoint files	Open
2021 Audit Plan	Safety	11.26.21 Link Incident Audit	Investigation	b.19 Relevant parties from ST Communications and Passenger Experience (PX) did not attend two tabletop emergency exercises for the NGLE in March and August 2021. Also, and first responders attended the March exercise but not the August exercise.	Safety & Security	Finding	Six part action plan, including: Developing procedures for After-Action Review, updating the multi-year training exercise plan, hiring addtl FTEs, and holding internal and full-scale exercises.	Closed
2021 Audit Plan	Safety	11.26.21 Link Incident Audit	Investigation	b.20 Both tabletop exercises to prepare for NGLE service did not consider the differences between the Series 1 and Series 2 trains.	Safety & Security	Finding	Verified that info for Series 1 & 2 trains were included in training materials for the NGLE tabletop exercises. No mgmt action-as the differences between Series 1 & 2 don't impact emergency evacuations & both trains meet ST & Federal specs & requirements.	Closed

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Audit Year Title	Responsible Party	Audit Title	Audit Type	Issue Title	Issue Category	Issue Type	Action Plan Title	Action Plan State
				Federal specs & requirements.				
2021 Audit Plan	Safety	11.26.21 Link Incident Audit	Investigation	b.21 The ST Agency Incident Notification SOP for Safety instructs that the ST Executive Director of Operations notifies the CEO of a major incident. While we found that this procedure was revised in 2020, it was not used, nor followed.	Compliance	Finding	Corrective actions (CAP 132F) identified in response to finding b.19 will also help address this finding.	Closed
2021 Audit Plan	Safety	11.26.21 Link Incident Audit	Investigation	b.22 No procedures have been developed to ensure the positive confirmation of handover/takeover of duties and updating of phone forwarding for various ST duty officers.	Operational	Finding	Two Part Action Plan, including: Procuring mass communication tool and develop procedures that outline process & roles & responsibilities for utilization.	Closed
2021 Audit Plan	Safety	11.26.21 Link Incident Audit	Investigation	b.28 First responders did not remember and/or realize the capabilities they had from their training to access and operate these systems.	Safety & Security	Finding	Develop and forward quarterly training bulletins/alerts to first responders & develop annual familiarization tours& refresher trainings with local fire departments.	Closed
2021 Audit Plan	Safety	11.26.21 Link Incident Audit	Investigation	b.29 ST Public Safety staff lack formalized procedures for crowd management, mitigations, and large events.	Safety & Security	Finding	Create crowd management procedures and revise crowd control procedures.	Closed
2021 Audit Plan	Safety	11.26.21 Link Incident Audit	Investigation	b.30 Contracted security staff lack formalized training for special events, escalator monitoring, crowd management, and slips and falls. Additionally, they do not have formalized SOPs for special events.	Safety & Security	Finding	Safety - Review procedures for Security staff station monitoring roles and responsibilities to ensure clarity, including for escalator monitoring and slips and falls.	Closed
2021 Audit Plan	Safety	2021 Link Light Rail Safety Audit	Compliance	ST's review of KCM Link rules compliance activities is not proactive, & primarily includes receiving & tracking notifications of rules violations rather than the monitoring & evaluation of the effectiveness of the KCM Link Rules Compliance program.	Compliance	Finding	ASP will be updated to explain Rules Compliance oversight by ST. Longer term JRSCC quarterly review of Rules Compliance ST Ops activities and open items.	Closed

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Audit Year Title	Responsible Party	Audit Title	Audit Type	Issue Title	Issue Category	Issue Type	Action Plan Title	Action Plan State
				Compliance program.				
2021 Audit Plan	Safety	2021 Link Light Rail Safety Audit	Compliance	The NGLE 60-day Simulated Service schedule lacked adequate inclusion of Maintenance activities.	Operational	Finding	Mitigations will be tracked through Finding A.7 from investigation report for "Apple Cup" incident.	Closed
2021 Audit Plan	Safety	2021 Sounder Commuter Rail Internal Safety Audit	Compliance	The Audit Team discovered an expired AED on Train #107. The AED Pad expiration is 04/09/2021.	Safety & Security	Finding	Amtrak has developed a tracking sheet of all the AED battery and pad expiration dates and are now maintaining a replacement schedule in order to keep current with requirements. ST has received a copy of the tracking sheet.	Closed
2021 Audit Plan	Safety	2021 Sounder Commuter Rail Internal Safety Audit	Compliance	The roles and responsibilities for the Director, Commuter Rail Bus & Paratransit are not listed in the SSPP and SSP.	Safety & Security	Finding	TSS is tracking this item for incorporation into the first revision of the SSP scheduled for August of 2022. Revision 1.0 of the SSP will be sent to Audit prior to finalization & signature to ensure the sufficiency of the response to this finding.	Closed
2021 Audit Plan	Safety	2021 Tacoma Link Internal Safety Audit	Compliance	ST Transportation Safety & Security Division had not initiated a review and update of formalized risk assessments, given the homeless camp may not have existed near this TPSS when the last risk assessment was conducted.	Safety & Security	Finding	N/A	Closed
2021 Audit Plan	Safety	2021 Tacoma Link Internal Safety Audit	Compliance	The Audit Team found a shattered glass pane on the roof of the new Wash Rack building. The broken pane has a high potential of collapsing onto the ground and injuring anyone beneath or around the immediate area where the glass may fall.	Safety & Security	Finding	N/A	Closed
2021 Audit Plan	Safety	2021 Tacoma Link Internal Safety Audit	Compliance	The audit team found an electrical asset in an unknown state of operation. The asset was missing a significant component from a panel.	Safety & Security	Finding	N/A	Closed
2021 Audit Plan	Sound Transit	Business Continuity and Disaster Recovery Audit	Performance	Strengthen Monitoring and Documentary Controls over Agency's COOP Process	Safety & Security	Finding	[Not Applicable] Streamline process inefficiencies	Closed

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Audit Year Title	Responsible Party	Audit Title	Audit Type	Issue Title	Issue Category	Issue Type	Action Plan Title	Action Plan State
		Audit		COOP Process				
2021 Audit Plan	Sound Transit	System Access Fund Audit	Performance	Design and Implementation of Controls over SAF Expenses and Related Cost Information needs to be Strengthened	Internal Control	Finding	OPI's procedures to clearly define the process steps in ensuring: (a) a sufficient & consistent invoice review process; (b) recurring status update meetings to facilitate coordinated reviews of required documentation; and (c) periodic reconciliation	Open
2021 Audit Plan	Sound Transit	Wireless Device Policy Follow-up	Performance	Wireless Device Program Controls need to be strengthened.	Internal Control	Finding	1. Implement process for periodic audits of stipend recipients; 2. Conduct periodic user verifications; 3. Implement a ServiceNow child ticket on exiting users; 4. Updating the eligibility criteria to reflect current business requirements	Closed
2020 Audit Plan	ITS (Information Technology Services)	IT Asset Management Audit	Performance	Agency has inadequate oversight over its IT asset management process	IT/Technology	Finding	CMDB discovery for whole agency	Open
2020 Audit Plan	Procurement, Contracts & Agreements	Consultant On and Off Boarding Practices	Performance	The Agency lacks effective consultant onboarding and off-boarding processes.	Effectiveness & Efficiency	Finding	Create a cross-functional task force to identify process and control improvements	Closed
2020 Audit Plan	Procurement, Contracts & Agreements	Vendor Management Audit	Performance	Contract Management Oversight related to IT Vendors was not Auditable	Internal Control	Finding	Information Security contractual oversight for tier 2 & 3 (see F-VM-21-01 for more w/p details)	Closed
2020 Audit Plan	Procurement, Contracts & Agreements	Vendor Management Audit	Performance	Improve Visibility for all In-scope Procurements	Effectiveness & Efficiency	Finding	Do Not Use (see F- VM-21-02): Information Security contractual oversight for tier 2 & 3	Closed
2020 Audit Plan	Safety	2020 Link Light Rail Internal Safety Audit	Compliance	Open Facility Audit Findings without mitigations in place	Compliance	Finding	Verify inspection items are uploaded and mitigations are in place as necessary	Closed
2020 Audit Plan	Safety	2020 Link Light Rail Internal Safety Audit	Compliance	There is no evidence that regular monthly facility inspections are taking place and/or documented.	Operational	Finding	Improve SOPs for regular facility inspections	Closed
2020 Audit Plan	Safety	2020 Tacoma Link Light Rail Safety Audit	Compliance	Drug & Alcohol Program	Compliance	Finding	New D&A Policy signed	Closed
2020 Audit Plan	Safety	OMFE AP 1000	Safety & Security Certification	The approved PHA dated September 11, 2019 had not been uploaded in SSIMS as a certification	Safety & Security	Finding	The residual risk will remain as "undesirable" as we have documented that the SSDCC accepted the hazards on	Closed

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Audit Year Title	Responsible Party	Audit Title	Audit Type	Issue Title	Issue Category	Issue Type	Action Plan Title	Action Plan State
				documentation.				
2020 Audit Plan	Safety	OMFE AP 1000	Safety & Security Certification	The residual risk decision criteria for 3 hazards had not been updated in SSIMS to reflect the revised review. See description.	Safety & Security	Finding	Residual Risk has been accepted by TSS.	Closed
2020 Audit Plan	Safety	OMFE AP 2000	Safety & Security Certification	F1-Residual risk decision criteria for the hazard had not been updated in SSIMS	Safety & Security	Finding	F1-Action Plan -Update residual risk decision criteria for the hazard in SSIMS	Closed
2020 Audit Plan	Safety	OMFE AP 3000	Safety & Security Certification	F1-Current SSCP needs modification for the use of project specific document retention system in lieu of SSIMS.	Safety & Security	Finding	F1-The project team will upload all of the missing IDRs into SIMMS	Closed
2019 Audit Plan	ITS (Information Technology Services)	Information Security Governance	Performance	Information Security Governance has not been Formally Defined at the Agency	IT/Technology	Finding	Leadership and InfoSec staff increase collaborative efforts to enhance the agency's current oversight process	Closed
2019 Audit Plan	Operations	Partner Cost Monitoring - King County Metro Audit	Performance	ST Controls over KCM Cost Allocation Model review are limited	Internal Control	Finding	Implement most recommendations to improve controls over KCM Cost Allocation Model	Closed
2019 Audit Plan	Operations	Partner Cost Monitoring – Pierce Transit	Performance	The agency's review of Pierce Transit allowable & allocable cost need improvement	Financial	Finding	Work with Pierce Transit to improve accuracy of data and reporting	Closed
2019 Audit Plan	Operations	Work Order Process Audit	Performance	Agency lacks clear guidance and procedures for work orders	Effectiveness & Efficiency	Finding	The agency has lack of maintenance procedures for work order	Closed
2019 Audit Plan	Safety	2019 Central Link Internal Safety Audit	Compliance	Element 12: Safety Audits	Safety & Security	Finding	The SSPP is obsolete and there is no requirement in the ASP to include KCM in audits.	Closed
2019 Audit Plan	Safety	2019 Central Link Internal Safety Audit	Compliance	Element 3: Overview of the Management Structure	Internal Control	Finding	The SSPP is obsolete and there is no requirement in the ASP to include KCM in audits.	Closed
2019 Audit Plan	Safety	2019 Central Link Internal Safety Audit	Compliance	Element 4: SSPP Control and Update	Safety & Security	Finding	The SSPP is obsolete and there is no requirement in the ASP to include KCM in audits.	Closed
2019 Audit Plan	Safety	2019 Sounder Commuter Rail Internal Safety Audit	Compliance	Director Bus, Rail & Paratransit roles and responsibilities are not defined in the SSPP	Safety & Security	Finding	Roles and Responsibilities have been added to the latest version of the SSP.	Closed

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Audit Year Title	Responsible Party	Audit Title	Audit Type	Issue Title	Issue Category	Issue Type	Action Plan Title	Action Plan State
2019 Audit Plan	Safety	2019 Sounder Commuter Rail Internal Safety Audit	Compliance	Train Sweeps	Operational	Finding	The audit team conducted a field surveillance on 5/28/2020 to verify train sweeps were conducted per SCR.SOP-10001	Closed
2019 Audit Plan	Safety	East Link E360-E25, E27, GW, P27	Safety & Security Certification	F1-ST has not followed Phase Gate process as required by the Agency and project specific SSMPs.	Safety & Security	Finding	F1-Action Plan: Identify Phase Gate process for Design Build projects, without losing any of the critical steps and assurances provided by hold points.	Closed
2019 Audit Plan	Safety	East Link E360-E25, E27, GW, P27	Safety & Security Certification	F2-Inconsistencies between design documentation referenced in the CIL, uploaded to the Design Verification List, and documents referenced in the Design-Build contractor CIL.	Safety & Security	Finding	F2 Action Plan-Reconciliation of information and impacts to hazard mitigation analyzed	Closed
2019 Audit Plan	Safety	East Link E360-E25, E27, GW, P27	Safety & Security Certification	F3-Project specific SSMP Safety and Security Verification Process requires revisions.	Safety & Security	Finding	F3-The SSMP will be revised, Chapter 7	Closed
2019 Audit Plan	Safety	East Link E360-E25, E27, GW, P27	Safety & Security Certification	F4-McMillen Jacobs Associates Jan 2019 report has numerical inaccuracies	Safety & Security	Finding	F4-Correct inaccuracies and reconciliation issues	Closed
2019 Audit Plan	Safety	HTLE AP 2000	Safety & Security Certification	High number of Conditional Acceptable ratings identified.	Safety & Security	Finding	OBSV 2-Conditional Acceptable findings should be resolved by adding hazard mitigation activity within Agile Point.	Closed
2019 Audit Plan	Safety	Safety Assurance	Performance	ST's Hazard/Risk Management Process needs improvement	Safety & Security	Finding	Strengthen the Risk Management Process	Closed
2019 Audit Plan	Safety	Type 2 Light Rail Vehicle (LRV2) Procurement (1st Audit)	Safety & Security Certification	F10-LTK Light Rail Vehicle Audits	Effectiveness & Efficiency	Finding	F10-Based on number of open items, deficiencies and ongoing delays, LTK should consider performing additional audits focused on Siemens quality control and quality assurance program.	Closed
2019 Audit Plan	Safety	Type 2 Light Rail Vehicle (LRV2) Procurement (1st Audit)	Safety & Security Certification	F1-Safety Certification Plans and Procedures	Safety & Security	Finding	F1-Safety Certification Plans and Procedures	Closed
2019 Audit Plan	Safety	Type 2 Light Rail Vehicle (LRV2) Procurement (1st Audit)	Safety & Security Certification	F2-Operations Maintenance Facility (OMF) Changes	Operational	Finding	F2-OMF changes	Closed

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Audit Year Title	Responsible Party	Audit Title	Audit Type	Issue Title	Issue Category	Issue Type	Action Plan Title	Action Plan State
2019 Audit Plan	Safety	Type 2 Light Rail Vehicle (LRV2) Procurement (1st Audit)	Safety & Security Certification	F3-LRV2 Cab Window/Carshell Frame and Possible Undocumented Changes	Effectiveness & Efficiency	Finding	F3-LRV2 Cab Window/Carshell Frame and Possible Undocumented Changes	Closed
2019 Audit Plan	Safety	Type 2 Light Rail Vehicle (LRV2) Procurement (1st Audit)	Safety & Security Certification	F4-LTK monthly report	Compliance	Finding	F4-LTK monthly report	Closed
2019 Audit Plan	Safety	Type 2 Light Rail Vehicle (LRV2) Procurement (1st Audit)	Safety & Security Certification	F5-Approval Status and Completion of On-Site LRV Testing Procedures	Internal Control	Finding	F5-Approval Status and Completion of On-Site LRV Testing Procedures	Closed
2019 Audit Plan	Safety	Type 2 Light Rail Vehicle (LRV2) Procurement (1st Audit)	Safety & Security Certification	F6-Lag in SSIMS entries	Safety & Security	Finding	F6-Lag in SSIMS entries	Closed
2019 Audit Plan	Safety	Type 2 Light Rail Vehicle (LRV2) Procurement (1st Audit)	Safety & Security Certification	F7-Completeness of Engineering Change Notice (ECN) list in VHB	Effectiveness & Efficiency	Finding	F7-Completeness of Engineering Change Notice (ECN) list in VHB	Closed
2019 Audit Plan	Safety	Type 2 Light Rail Vehicle (LRV2) Procurement (1st Audit)	Safety & Security Certification	F8-Traceability and format of VHB open items list	Effectiveness & Efficiency	Finding	F8-Traceability and format of VHB open items list	Closed
2019 Audit Plan	Safety	Type 2 Light Rail Vehicle (LRV2) Procurement (1st Audit)	Safety & Security Certification	F9-Clarity of Use-As-Is Process	Effectiveness & Efficiency	Finding	F9-Clarity of Use-As-Is Process	Closed
2019 Audit Plan	Safety	Type 2 Light Rail Vehicle (LRV2) Procurement (2nd Audit)	Safety & Security Certification	LRV dynamic testing and use of sand	Safety & Security	Finding	LRV use of sand for brake testing	Closed
2019 Audit Plan	Safety	Type 2 Light Rail Vehicle (LRV2) Procurement (2nd Audit)	Safety & Security Certification	LTK has not produced QA/QC audit schedule	Safety & Security	Finding	LTK has not produced QA/QC audit schedule	Closed
2018 Audit Plan	Labor Relations	Project Labor Agreement	Performance	Oversight Should be Strengthened for Pre-enrollment/Random substance abuse program	Internal Control	Finding	Develop and implement the monitoring substance abuse prevention program	Closed
2018 Audit Plan	Operations	Asset Disposals	Performance	Asset and spare parts' disposal procedures are inadequate.	Financial	Finding	Improve Disposal Procedures	Closed

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Audit Year Title	Responsible Party	Audit Title	Audit Type	Issue Title	Issue Category	Issue Type	Action Plan Title	Action Plan State
2018 Audit Plan	Operations	Small Capital Projects	Performance	Small Capital Project Processes should be strengthened: Unrealistic Resource Planning and Project Completion	Internal Control	Finding	Include capacity considerations in the project planning process.	Closed
2018 Audit Plan	Procurement, Contracts & Agreements	Noncompetitive Contracts Procurement	Performance	Checks and Balances to Review Noncompetitive Procurement Requests Are Ineffective	Internal Control	Finding	Strengthen the role of the Competition Advocate to ensure each noncompetition procurement is proper and valid.	Closed
2018 Audit Plan	Safety	2018 System Safety Program Plan (SSPP) Sounder Commuter Rail (SND)	Compliance	Inadequate out of service security sweep	Compliance	Finding	Improve train sweep SOP	Closed
2018 Audit Plan	Safety	2018 System Safety Program Plan (SSPP) Tacoma Link Light Rail (TLR)	Compliance	Bi-annual refresher training for Supervisors and affected employees is not being completed per Element 20 of the SSPP.	Compliance	Finding	SSPP is obsolete, ASP was adopted July 2020. Drug and Alcohol compliance was verified during the 2020 and 2023 internal safety audits.	Closed
2018 Audit Plan	Safety	2018 System Safety Program Plan (SSPP) Tacoma Link Light Rail (TLR)	Compliance	Finding #1: SSPP, Executive Policy statement missing.	Compliance	Finding	SSPP is obsolete, ASP was adopted July 2020.	Closed
2018 Audit Plan	Safety	NGLE 02 Safety Certification Audit -	Safety & Security Certification	FINDING 1-Drawing, specification and calculation references should be modified or corrected.	Safety & Security	Finding	FINDING 1-Correct deficiencies outlined in findings	Closed
2018 Audit Plan	Safety	Point Defiance Bypass (PDB) Safety Certification Audit	Safety & Security Certification	F1-18 Conditionally Acceptable and 1 Unacceptable identified during the audit	Safety & Security	Finding	F1-18 Conditionally Acceptable and 1 Unacceptable identified during the audit	Closed
2018 Audit Plan	Safety	Tacoma Trestle (SCR) Safety Certification	Safety & Security Certification	F1-Cumulative 30 Conditionally Acceptable ratings identified during the audit	Safety & Security	Finding	F1-Resolve Conditional Acceptable findings by revising applicable specifications, drawings, plans, procedures, tracking logs, and/or update SSIMS accordingly.	Closed
2018 Audit Plan	SBS (Strategic Business Services)	Configuration Management	Performance	As-Built Drawings Management During Construction Are Ineffective	Internal Control	Finding	Implement best practices recommended by CPI team, as well as performing data cleanup for existing as-built records.	Open
2017 Audit Plan	Finance	Miscellaneous Revenue	Performance	Lack of Management Controls Over Advertising Contract	Internal Control	Finding	Design and Implement Controls	Closed

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Audit Year Title	Responsible Party	Audit Title	Audit Type	Issue Title	Issue Category	Issue Type	Action Plan Title	Action Plan State
2017 Audit Plan	ITS (Information Technology Services)	IT Asset Management	Performance	Agency IT Asset Management (ITAM) System Lacks Discipline and Controls	Internal Control	Finding	Design and implement an IT asset management system	Closed
2017 Audit Plan	Operations	Facilities Services Contract Management	Performance	Management Controls Over On-Call Invoice Review are Inadequate	Internal Control	Finding	Management will review and may require additional resources and possibly direct support in partnership with Procurement and Internal Audit to conduct this effort.	Closed
2017 Audit Plan	Operations	Non-Revenue Vehicle Program	Performance	Prior Audit Issues Not Resolved	Internal Control	Finding	Strengthen Controls	Closed
2017 Audit Plan	Procurement, Contracts & Agreements	Architecture and Engineering Indirect Cost Rates – Follow-Up	Performance	Corrective Actions to Address Prior Audit Issues Related to Architectural and Engineering Contract Indirect Cost Rate Updates Have Not Been Adequate.	Internal Control	Finding	Adopt best practices as they evolve, consistent with FTA requirements	Closed
2017 Audit Plan	Sound Transit	Indirect Costs for Co-located Consultants	Performance	No process for co-located consultant field overhead rates	Financial	Finding	Establish a process to manage co-located consultants	Closed

Audit Risk Category	Definition
Operational	Issues related to the efficiency and effectiveness of day-to-day business operations, such as resource utilization, workflow bottlenecks, or process inefficiencies.
Compliance	Findings that highlight non-adherence to legal, regulatory, or internal policy requirements. This category is critical as it may involve legal risks or penalties.
Effectiveness & Efficiency	Findings that affect the organization's ability to achieve its objectives efficiently and effectively. This can involve the performance of systems, processes, or personnel.
Financial	Findings related to inaccuracies or mismanagement in financial reporting, budgeting, or accounting. These could involve over/under-reporting or insufficient controls.
Internal Controls	Issues related to the failure or weaknesses in control mechanisms designed to prevent fraud, errors, or other irregularities in operations and financial management.
Risk Management	Findings that indicate gaps in identifying, assessing, or mitigating risks that could impact business continuity or success.
Safety & Security	Findings related to physical security, IT security, or safety hazards that could pose a threat to employees, assets, or information systems.
Strategic	Findings that highlight misalignment between operations and long-term business goals or strategy, which may impact the organization's future direction.
IT / Technology	Findings related to systems, software, hardware, cybersecurity, and IT governance that impact data integrity, system reliability, or compliance.
Human Resources	Issues related to personnel management, such as hiring practices, employee performance evaluations, training, and adherence to labor laws.