



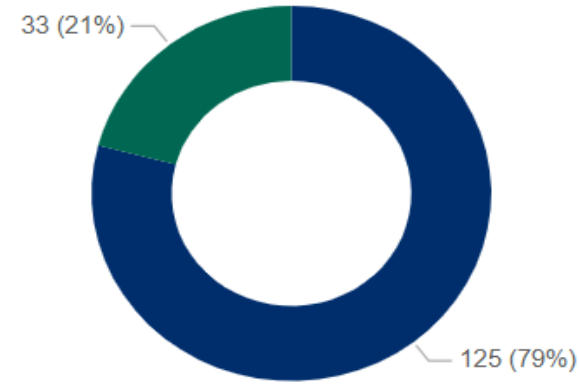
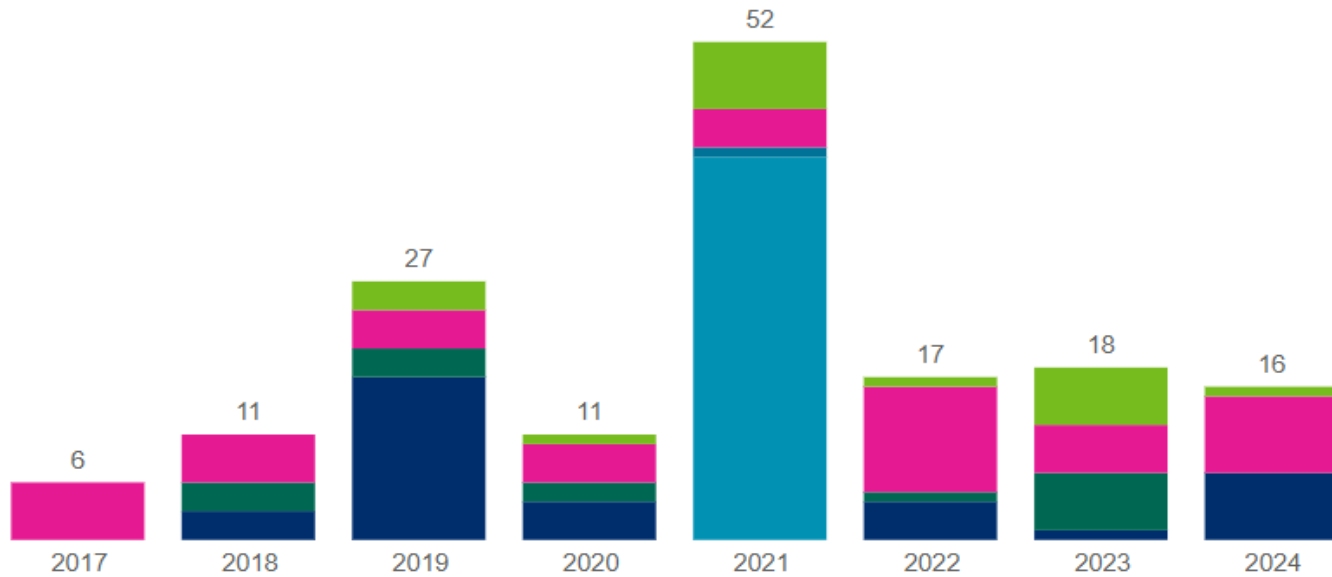
# Internal Audit - Findings



## Total Findings by Audit Type

## Finding State

Audit Type ● Capital Project Certification ● Compliance ● Investigation ● Management Systems ● Performance ● Safety



158

Total Findings

33

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	1	3				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	3	3	1	2				7	
<b>Total</b>	<b>18</b>	<b>16</b>	<b>5</b>	<b>27</b>	<b>9</b>	<b>12</b>	<b>3</b>	<b>66</b>	<b>2</b>



# Internal Audit - Details



Audit Year Title	Responsible Party	Audit Title	Audit Type	Issue Title	Issue Type	Risk Category	Action Plan Title	Action Plan State
2018 Audit Plan	Strategy Planning Policy & Programs	Configuration Management	Performance	As-Built Drawings Management During Construction Are Ineffective	Finding	Effectiveness & Efficiency	Implement best practices recommended by CPI team, as well as performing data cleanup for existing as-built records.	Open
2020 Audit Plan	IT (Information Technology)	IT Asset Management Audit	Performance	Agency has inadequate oversight over its IT asset management process	Finding	IT/Technology	CMDB discovery for whole agency	Open
2021 Audit Plan	Executive	System Access Fund Audit	Performance	Design and Implementation of Controls over SAF Expenses and Related Cost Information needs to be Strengthened	Finding	Internal Control	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	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).	Finding	IT/Technology	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	IT (Information Technology)	IT Access Management	Performance	Access Management controls need to be strengthened.	Finding	IT/Technology	Review and update Roles and Responsibilities; Facilitate risk mgmt discussion and development of strategic plan; facilitate cross-departmental collaboration	Open
2021 Audit Plan	Service 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.	Finding	Safety & Security	Improve communication and emergency response procedures (8 CAPs complete, 1 in progress)	Open
2022 Audit Plan	Office of Chief Engineer	Structure Oversight for Bridges, Garages, Stations and Tunnels	Performance	Processes Incomplete or Missing	Finding	Effectiveness & Efficiency	Agency Acquisition and T2O plan	Open
2022 Audit Plan	Office of Chief Engineer	Structure Oversight for Bridges, Garages, Stations and Tunnels	Performance	Processes Not Aligned	Finding	Compliance	Consolidate and re-align processes	Open



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2022 Audit Plan	Service Operations	Vertical Conveyance Systems Audit	Performance	Backlog of Scheduled Preventive Maintenance data, indicative of underreporting.	Finding	Operational	Enhance reporting controls (on-site inspections and recordation of monthly PMs)	Open
2022 Audit Plan	Service Operations	Vertical Conveyance Systems Audit	Performance	Lack of documentary controls over conditions assessments.	Finding	Operational	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	Strategy Planning Policy & Programs	Data Classification Oversight & Retention	Performance	The Agency's Data Classification Standard has not been implemented via Agency processes and/or procedures.	Finding	Internal Control	Develop and implement the procedures for data labelling in the agency's systems	Open
2023 Audit Plan	Service 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	Finding	Compliance	Data updates by the EAMS Admin team	Open
2023 Audit Plan	Service Operations	State of Good Repair process - Northgate Link Extension	Performance	Sound Transit has not updated the TAM Plan	Finding	Strategic	Reestablish the Transit Asset Management Plan (TAMP) in compliance with state and federal regulations reporting requirements.	Open
2023 Audit Plan	Service Operations	Track Maintenance Scheduling – Link light rail	Performance	Lack of Formal Training Program and ST Monitoring Processes	Finding	Operational	Enhance the current training matrix to include formal training that are required by applicable requirements and industry practices.	Open
2024 Audit Plan	Finance	Capital Time Coding	Performance	Inconsistent Policy Awareness	Finding	Compliance	Conduct periodic training for time charging employees.	Open
2024 Audit Plan	Finance	Capital Time Coding	Performance	Incorrect project labor charges for direct-charge employees	Finding	Compliance	See Finding #1: Inconsistent Policy Awareness	Open
2024 Audit Plan	Finance	Capital Time Coding	Performance	Lack of clear criteria for overhead costs	Finding	Financial	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	Finding	Effectiveness & Efficiency	Leverage other systems and reporting tools to monitor labor budget-to-actual costs.	Open
2024 Audit Plan	Finance	Capital Time Coding	Performance	Roles over the agency's timecard approval process is not well defined and lacks verifiability for review	Finding	Internal Control	Develop supplemental reporting tools that could be shared across project teams	Open



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2024 Audit Plan	Finance	Capital Time Coding	Performance	Sound Transit lacks key policies and procedures for reporting, tracking, and reviewing charged time.	Finding	Internal Control	Leverage ERP/EAMS and PMIS projects to enhance the payroll system to report, track and review time charges.	Open
2024 Audit Plan	PCA (Procurement, Contracts & Agreements)	Vendor Management Follow-Up Audit	Performance	IT vendor performance is not well documented, and past performance is not considered in procurement decisions.	Finding	Effectiveness & Efficiency	Developing Formal Policies and Procedures	Open
2024 Audit Plan	PCA (Procurement, Contracts & Agreements)	Vendor Management Follow-Up Audit	Performance	Vendor performance assessments for public works and A&E contracts are not formalized.	Finding	Effectiveness & Efficiency	Enhance contract language	Open