

FY 26 Management Audit Services' Annual Audit Plan

Finance, Budget and Audit Committee
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MANAGEMENT
AUDIT SERVICES



Audit Plan Background

Required by:

- Financial Stability Policy
- Audit Charter
- Professional Audit Standards (GIAS & GAS)

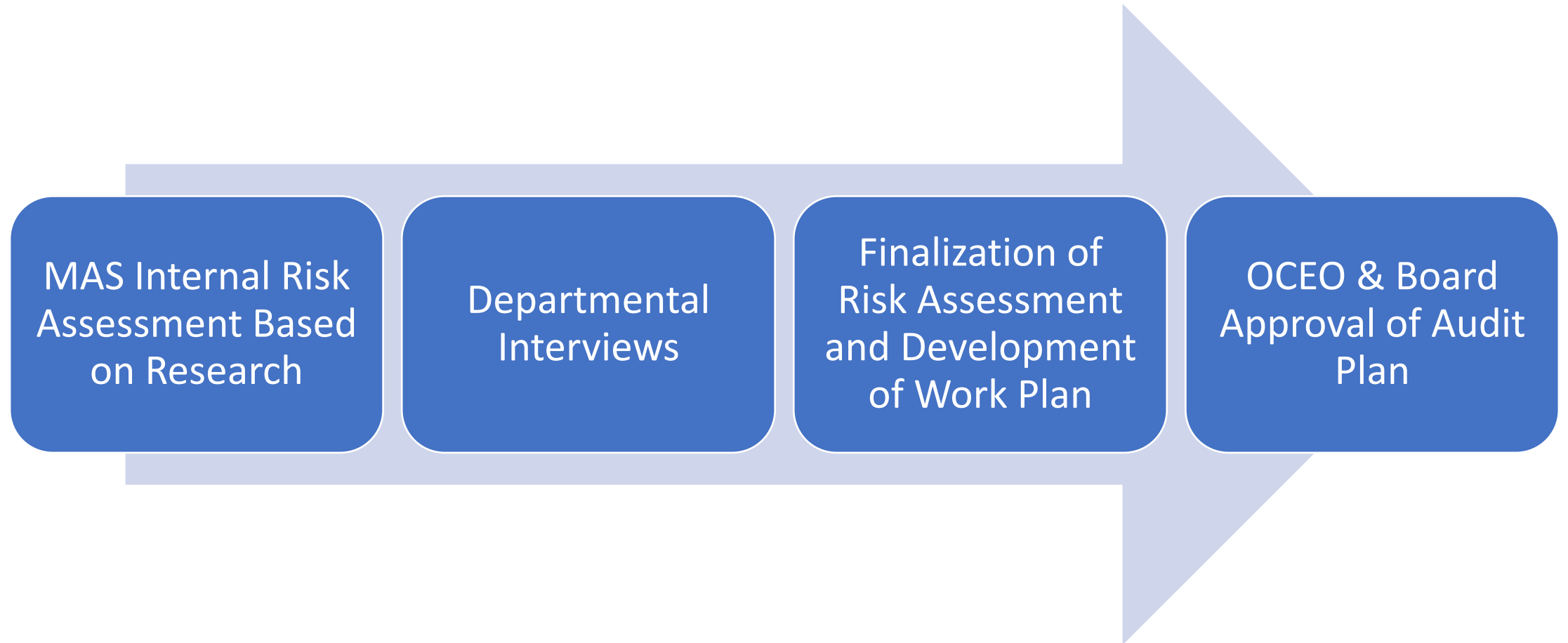
Determined by:

- Agency Wide Risk Assessment (AWRA)
- A structured process of research and stakeholder engagement

Risk Types



Key Steps to Preparing the Plan



Proposed Audit Plan

Priority	Discretionary	Carry Over	CFC
Bus Division Operation Efficiencies	Alternative Delivery	Division 20 Portal Widening Project	Contract Pre-Award Audits
Non-Revenue Vehicle Reserve Readiness	Revenue Bus Reserve Readiness	Gold (L) Line Extension	Incurred Cost Contract and Grant Audits
Wayside Track Maintenance	ADA Improvement Projects	Safety Incident Response	Financial and Compliance External Audits
Real Estate Condition and Utilization		Small Business Enterprise (SBE)/Disadvantaged Business Enterprise (DBE) Certification Process	Business Interruption Fund (BIF)
Measure M Subregional Program Performance		Physical Security Monitoring Equipment	
		Employee Health Care Benefits	
		Grant Funding Process	
		Information Technology Governance	
		Employee Pension Benefits	
		Purple (D-Line) Extension 1	
		East Side Access Improvement Project	

Questions