#### FY 26 Management Audit Services' Annual Audit Plan

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MANAGEMENT AUDIT SERVICES



## Audit Plan Background

Required by:	<ul> <li>Financial Stability Policy</li> <li>Audit Charter</li> <li>Professional Audit Standards (GIAS &amp; GAS)</li> </ul>
Determined by:	<ul> <li>Agency Wide Risk Assessment (AWRA)</li> <li>A structured process of research and stakeholder engagement</li> </ul>



Capital Project	Financial	Compliance	Human Capital
Technology	Legal/Regulatory	Operational	Public Image/ Reputational
Safety	Security	Reporting	Environmental, Social and Corporate Governance (ESG)

### Key Steps to Preparing the Plan

MAS Internal Risk Assessment Based on Research

Departmental Interviews Finalization of Risk Assessment and Development of Work Plan

OCEO & Board Approval of Audit 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