



# Management Response

## Weaver Accounting and Finance Independent Assessment

Audit Committee| Item 4.1.2

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## Topics of Discussion

- Agree with the Recommendations
- Core Themes and the Relation to Existing Projects
- Provide Overview of Next Steps

# Weaver Assessment Core Themes

	Theme	Observation	Current Internal Control Themes
1	Policies, Procedures, and Internal Controls	<ul style="list-style-type: none"> <li>Standardize reconciliation &amp; reimbursement processes and ERP testing protocols</li> </ul>	X
2	Training and Workforce Development	<ul style="list-style-type: none"> <li>Develop a formal training and workforce development program that enhances staff competencies in accounting, finance, and budgeting</li> </ul>	X
3	Change Management and Communication	<ul style="list-style-type: none"> <li>Formalize consistent change management protocols, including stakeholder communication</li> </ul>	X
4	Governance and Oversight	<ul style="list-style-type: none"> <li>Stronger governance and accountability to improve financial stewardship, budget ownership, ERP strategy and implementation, and accounting controls</li> </ul>	
5	Technology and Systems Integration	<ul style="list-style-type: none"> <li>Address system limitations, manual workarounds, reliance on single point of contact, and strengthening capital asset recordkeeping</li> </ul>	
6	Performance Measurement and Accountability	<ul style="list-style-type: none"> <li>Establish clear performance metrics and follow-up protocols to improve financial management</li> </ul>	
7	Roles, Responsibilities, and Collaboration	<ul style="list-style-type: none"> <li>Defining clear roles and responsibilities within and across the accounting, finance, and budgeting functions</li> </ul>	

*As a reminder, SANDAG conducted an internal risk assessment (RA). The RA identified that policies and procedures, training, and data and documentation were recurring themes to prioritize as foundational to improving internal controls.*

## Internal Control Framework



### Next Steps

- Comprehensive Internal Control Frameworks
  - Accounting
  - Budgeting
  - IT General Controls (ITGCs)

# Accounting and Finance



## Next Steps

- Vendor Invoice Processing
- Reconciliation Processes
- Systems and Manual Processes

# Budgets, Grants, and Financial Planning



## Next Steps

- Standardized Tracking Process Across All Grant Programs
- Grant Program-Specific Invoice Review Checklist
- Budget-to-Actual Monitoring

# ERP, Change Management, Implementation Planning and Execution

- Refining the IT Change Management process
  - Defining strategy for ERP implementation
  - Testing and Validation
  - Principle of Least Privilege
  - IT General Controls (ITGCs)

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