

January 14, 2026

## TransNet Triennial Performance Audit: Completion Forms

### Overview

SANDAG staff is in the process of completing recommendations from the fourth, fifth, and sixth TransNet Triennial Performance Audits (TPA) as follows:

- [Fiscal Year \(FY\) 2018 TPA](#) (fourth audit), published on July 11, 2018
- [FY 2021 TPA](#) (fifth audit), published on June 9, 2021
- [FY 2024 TPA](#) (sixth audit), published on June 12, 2024

**Action: Approve**

The TransNet Independent Taxpayer Oversight Committee is asked to approve eight TransNet Triennial Performance Audit Completion Forms.

**Fiscal Impact:**

None.

**Schedule/Scope Impact:**

None.

### Key Considerations

Out of the 92 audit recommendations from active TPAs, 64 have been fully implemented, and 28 remain in progress.

This item contains eight completion forms for ITOC's review and approval, as shown below. At ITOC's September 10, 2025 ([Item 5](#)) meeting, a presentation was made with the remaining FY 2018 TPA recommendations seeking ITOC's concurrence in closing out the 2018 recommendations. These eight recommendations substantially complete the FY 2018 TPA recommendations. Details of each recommendation and corresponding completion justification are provided in Attachment 1.

- FY 2018, Item No. 3a
- FY 2018, Item No. 5a
- FY 2018, Item No. 5b
- FY 2018, Item No. 5d
- FY 2018, Item No. 12a
- FY 2018, Item No. 12b
- FY 2018, Item No. 13
- FY 2018, Item No. 23

### Next Steps

The next quarterly update on the audit recommendation implementation status is anticipated for presentation to the ITOC in February 2026.

**Susan Huntington, Director of Financial Planning, Budgets and Grants**

Attachment: 1. Implementation of TPA Recommendations: Completion Forms