

OIPA Accomplishments

November 2024 – October 2025

SANDAG Audit Committee

October 7, 2025

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Independent Performance Auditor

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Background

Board Policy No. 039, section 3.1.11 states it is the responsibility of the Audit Committee to “conduct the independent performance auditor’s annual performance evaluation against performance measures established and adopted by the Audit Committee.”

Year in Review

Independent Performance Auditor's Focus:

Going Deeper and Setting the Stage to be a Model
Performance Audit Shop

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Mission

To create a Model Performance Audit Shop

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Setting the Stage

ASSESSMENT OF THE OFFICE

Where are we and where do we need to go?

PRIORITIZE IMPACT

Application of resources to drive change and impact

COMMUNICATE CLEARLY

Purposeful communication to increase understanding and buy in

EXPAND OUR PRESENCE

Audits, Investigations, Hotline, LTEs

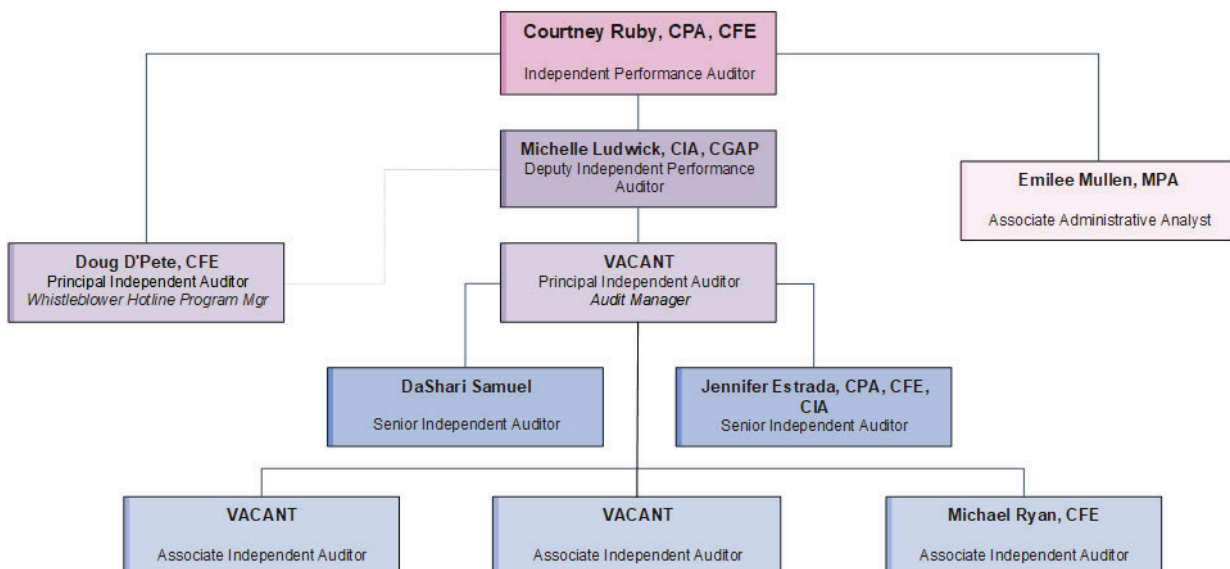
INCREASE OUR CAPACITY

Attract and retain a highly qualified team of audit professionals

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OIPA Org Chart



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Goals

Goal #1 – Policy, Process Improvements, and System Controls

- ✓ Conduct performance audits focused on high-risk areas where improvements will create needed organizational change and address systemic issues impacting operations.

Goal #2 – Detection and Deterrence of Fraud, Waste and Abuse

- ✓ Perform timely investigations in the areas of fraud, waste, abuse, and gross mismanagement. Prioritize resources based upon potential impact to the organization, the public, and stakeholders.

✓ = met goal/measure

X = did not meet goal/measure

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Goals

Goal #3 – Enhancement of the Whistleblower Hotline Program

- ✓ Educate all SANDAG employees and governing body on the OIPA's Whistleblower Hotline Program including Whistleblower protection from retaliation.

X Develop contractor outreach campaign.

Goal #4 – Development and Monitoring of Corrective Action Plans

- ✓ Ensure OIPA's recommendations are clear, timely, and responsive, and implemented by management expeditiously.

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Goals

Goal #5 – Administration

- ✓ Effective tracking of Audit Committee Requests.
- ✓ Successful recruitment and retention of staff.

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Meeting Performance Measures for Fiscal Year 2025

Category	Performance Measure	Target	Complete
Productivity / Increased Whistleblower Hotline Program Awareness	Audit/Investigation Reports per auditor	1.5	✓
	Budgeted vs. actual hours expended per audit	70%	X
	Employee Whistleblower Hotline education and outreach events	3	✓
Transparency and Accountability	Status of Corrective Action Plans (CAPs) in response to the OIPA's audit findings and recommendations will be verified and reported timely to the Audit Committee on an annual basis. Quarterly verbal updates will occur at the Audit Committee.	100%	✓
	The IPA will work with Management to maintain a summary of all SANDAG internal and external audit recommendations to be included in the annual CAP report.	100%	✓

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Meeting Performance Measures for Fiscal Year 2025

Category	Performance Measure	Target	Complete
Leadership	Percentage of Strategic Goals from FY 2025 Work Plan achieved	90%	✓
	Foster collaborative, respectful and productive working relationships with auditee, SANDAG Board, Audit Committee, management and staff. <i>A 360-type survey will be conducted to include, at a minimum, auditees, management, governing body and staff of SANDAG, and may include external stakeholders. Survey tool will calculate % score.</i>	75%	TBD
Staff Development	Auditors will adhere to professional certification and licensing requirements, completing no less than 40 annual hours of continuing professional education.	100%	✓
	Increase specialized audit and investigations expertise within OIPA. 50% of audit team to participate in specialized training in contracting and investigations.	50%	✓

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FY 2025 in Review

COMPLETED:

- ✓ Performance Audit of SANDAG'S Contract and Project Management over HNTB
- ✓ Performance Audit of Sole-Source Procurement Process
- ✓ San Diego Grand Jury Report Response
- ✓ Ethical Climate Survey
- ✓ SR 125 Companion Investigation (PPE)
- ✓ BOS Implementation Whistleblower Investigation (PPE)

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FY 2025 in Review

COMPLETED:

- ✓ Annual Recommendation Follow-up (Status of Management's Corrective Action Plans) and implemented continuous recommendation follow-up process
- ✓ Annual Investigations Report
- ✓ Proposed Audit Plan and Annual Risk Assessment
- ✓ Online Recommendation Dashboard "Live"
- ✓ Two Let's Talk Ethics Quarterly Lunch Series

FY 2025 in Review

INITIATED:

- ✓ Administration of Bike Program – EAP: Early Action Plan Audit
- ✓ Independent Assessment of Finance Department (contracted audit – to be published December 2025)
- ✓ Departmental Internal Control Training Series (Developed and placed on hold)

COMPLETED:

- ✓ First Quarter: Let's Talk Ethics Quarterly Lunch Series
- ✓ Comprehensive Update of Audit Policies and Procedures
- ✓ Adopted New Whistleblower Hotline Policies and Procedure
- ✓ ETHICO Third Party Whistleblower Hotline Reporting "Live" and Case Management System

INITIATED:

- ✓ Performance Audit of Inventory Management: Major and Minor Assets
- ✓ Preparation for Peer Review in November 2025

Spotlight: Let's Talk Ethics Series

February 2025: Ethics in Project Management

Ethics presentation to SANDAG Project Management Community of Practice group

June 2025: Stories from the Frontline: Misspent Federal Funds and Unqualified Vendors

Case study presentation by Oakland City Auditor, Michael Houston and IPA, Courtney Ruby

September 2025: Hotline Investigation: Gifts of Travel, Entertainment and Home Services Received by City Employee

Case study presentation by investigators from San Diego's Office of the City Auditor.

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Questions?

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