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**SANDAG**  
**OIPA** | Office of the Independent  
Performance Auditor

# Annual Audit and Investigation Recommendation and CAP Status Report

## SANDAG External Audit Recommendation Compilation Report

Fiscal Year 2025

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**Agenda**

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- **Per SANDAG Board Policy No. 039, section 3.1.9** Audit Committee responsibilities include,  
“Monitor the implementation of corrective actions identified in audit and investigative reports and inform the Board when corrective action is insufficient or untimely.”
- **OIPA’s authorized Annual Work Plan, Goal #4 – Development and Monitoring of Corrective Action Plans** states,  
“Ensure OIPA’s recommendations are clear, timely, and responsive, and implemented by management expeditiously.”

## Recommendation Status Definitions

Recommendation Status	Definition
<b>Pending*</b>	Implementation has not begun, or management has not provided evidence to OIPA for validation.
<b>Partly Implemented*</b>	Some elements of the recommendation have been satisfied, but additional work remains.
<b>Implemented</b>	OIPA has verified the satisfactory implementation of the recommendation.
<b>Closed</b>	The recommendation is no longer relevant; implementation is not feasible.

\* In some cases, evidence has been submitted by management and is currently pending OIPA review.

## Implementation Date Definitions

- **Planned Implementation Date** – Original date for implementation provided by Management when audit/investigation issued.
- **Revised Date of Implementation Date** – Management revised the original date for implementation.

Implementation dates listed in **blue** represent revised dates provided by SANDAG Management. The original planned implementation dates are noted below the revised dates with a strikethrough (example ~~12/31/2024~~).

Implementation dates listed in **red** represent dates that are past due.

## OIPA Audit and Investigation Recommendations Status Report



## Overview

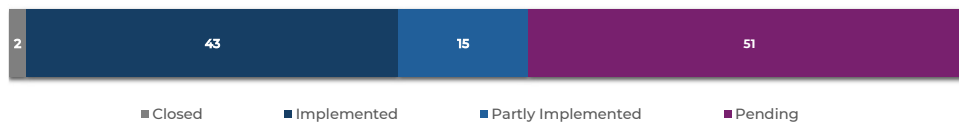
- This report documents the status of all **outstanding** OIPA audit and investigation **recommendations** in **Fiscal Year (FY) 2025**.
- OIPA verifies if management mitigated risks and addressed recommendations by **reviewing Management's support**, and if necessary, **performs additional testing for all OIPA audits and investigations**.

## OIPA Audits & Investigations Reviewed

- ✓ Contracts and Procurement Operational and System Control Audit Report (Part I) -- *released October 2022*
- ✓ Contracts and Procurement Operational and System Control Audit Report (Part II) -- *released May 2023*
- ✓ Continuous Auditing Operations Process and System Control Review – Purchase Cards -- *released October 2023*
- ✓ Operational Process and System Control Audit for Board Member and Employee Travel and Other Business-Related Reimbursements -- *released December 2023*
- ✓ SR 125 Toll Operations Investigation -- *released March 2024*
- ✓ Performance Audit of SANDAG's Contracts Invoicing and Payment Process -- *released July 2024*
- ✓ Whistleblower Investigation Report on SANDAG's New Tolling Back-Office System Implementation -- *released October 2024*
- ✓ Performance Audit of SANDAG's Sole Source Procurement Process -- *released May 2025*

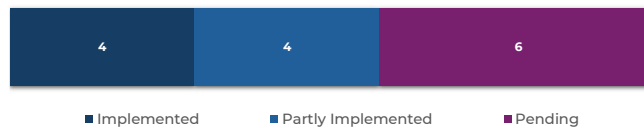
## Summary of Audit Recommendations

The six audits detailed in this report contained **111** open recommendations. At year end, **2** were closed, **43** were implemented, **15** are partly implemented, and **51** are pending.



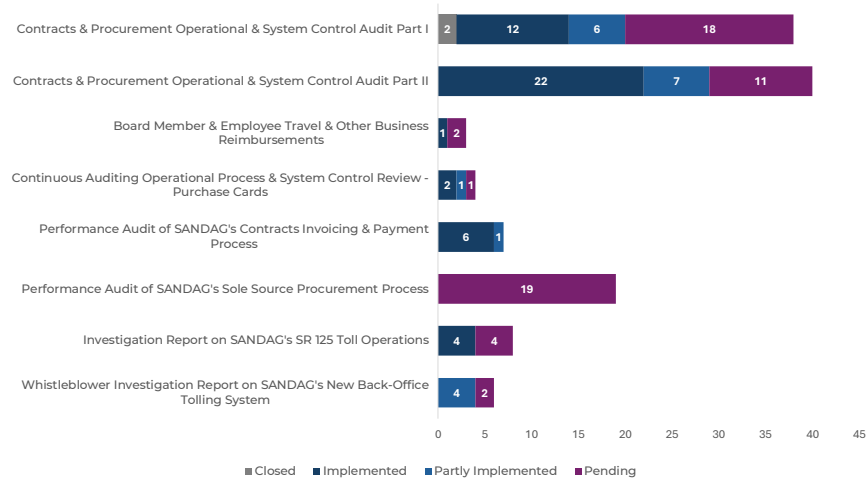
## Summary of Investigation Recommendations

The two investigations detailed in this report contained **14** open recommendations. At year end, **4** were implemented, **4** are partly implemented, and **6** are pending.



# Summary of All Recommendations

The graph illustrates the corrective action implementation status by audit/investigation.



# Results of Recommendations Completed By Year

Over the last 3 years, OIPA issued **153** recommendations. As of today, **76** are open, **68** were implemented and **9** were closed by OIPA. These results demonstrate SANDAG's commitment to addressing OIPA's audit recommendations.

**Overall, 50% of all recommendations issued were implemented.**

FY	Recommendations				
	Total Issued	Open*	Implemented	Closed	Percent Completed**
2022-23	98	42	47	9	57%
2023-24	13	4	9	-	69%
2024-25	42	30	12	-	29%
<b>Grand Total</b>	<b>153</b>	<b>76</b>	<b>68</b>	<b>9</b>	<b>50%</b>

\* Open recommendations includes recommendations with the status of pending and partly implemented.

\*\* Percent of recommendations completed includes implemented and closed recommendations.

## Results of Recommendations Completed in FY 2025

In FY 2025, SANDAG implemented about **38%\*** of open recommendations.

FY**	Pending	Partly Implemented	Implemented	Closed	Total
2022-23	29	13	34	2	<b>78</b>
2023-24	7	1	7	0	<b>15</b>
2024-25	21	5	6	0	<b>32</b>
<b>Grand Total</b>	<b>57</b>	<b>19</b>	<b>47</b>	<b>2</b>	<b>125</b>

\* Percent of implemented recommendations is only recommendations implemented during the last fiscal year.  
\*\* All audit and investigations recommendations are included.

## SANDAG External Audit Recommendation Compilation Report



- This report documents the status of **outstanding SANDAG external audit recommendations** in **FY 2025**.
- As part of OIPA's authorized Annual Work Plan, OIPA requests SANDAG Management provide updates on the corrective actions outlined in their response for each external audit. **No additional testing or verification is performed by OIPA staff in relation to external audit recommendations.**

## External Audits Reviewed with Recommendations

- ✓ TransNet Triennial Performance Audit -- *released June 2018, March 2021 and May 2024*
- ✓ FY 2024 Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards -- *released March 2025*
- ✓ SANDAG Single Audit Report on Expenditures of Federal Awards -- *released March 2024 and March 2025*
- ✓ FY 2024 Transportation Development Act (TDA) – Multiple Jurisdictions -- *released December 2024*
- ✓ FY 2024 ITOC TransNet Extension Activities Report – *TBD\**

\*The Draft FY 2024 ITOC TransNet and TransNet Extension Activities was included as part of the ITOC 2025 Annual Report on July 9, 2025.

## External Audits Reviewed with No Exceptions

- ✓ FY 2024 Davis Farr Coronado Toll Bridge -- *released May 2025*
- ✓ FY 2024 SANDAG National Transit Database AUP Report -- *released May 2025*
- ✓ FY 2024 Transportation Development Act (TDA) – SANDAG -- *released May 2025*
- ✓ IRS Audit – San Diego County Regional Transportation Commission Sales Tax Revenue Bonds 2010 Series A -- *released May 2025*

## Summary of Audit Recommendations

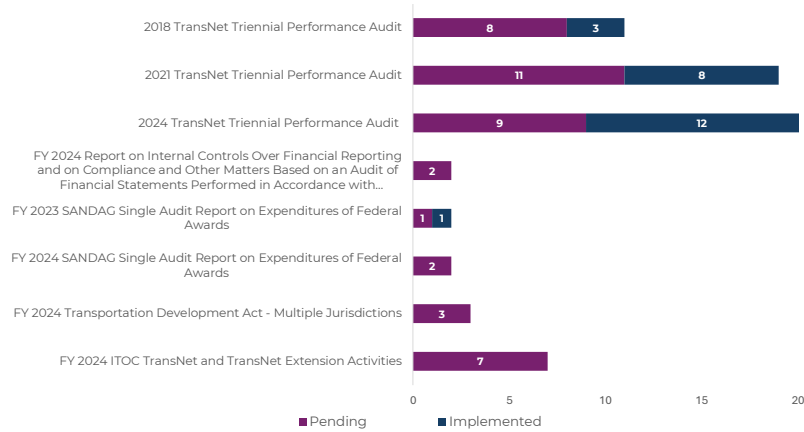
The five audits detailed in this report contained **66** pending recommendations. At year end, **23** were implemented and **43** are pending.



■ Pending ■ Implemented

# Summary of All Recommendations

The graph illustrates the corrective action implementation status by audit.



# Percent of External Recommendations Completed By Year

Since 2018, SANDAG received **110** external audit recommendations. As of today, **43** are pending, and **67** were reported as implemented. These results demonstrate SANDAG's commitment to addressing external audit recommendations.

**Overall, 61% of all recommendations issued were implemented.**

Year Issued	Recommendations			Percent Completed
	Total Issued	Pending	Implemented	
2018	<b>42</b>	8	34	81%
2021	<b>27</b>	11	16 <sup>1</sup>	59%
2024	<b>30</b>	13	17	57%
2025*	<b>11</b>	11	-	0%
<b>Grand Total</b>	<b>110</b>	<b>43</b>	<b>67</b>	<b>61%</b>

<sup>1</sup> One recommendation was dropped as OIPA did not identify an action management could take.

\* The Draft FY 2024 ITOC TransNet and TransNet Extension Activities was included as part of the ITOC 2025 Annual Report on July 9, 2025.

## Summary of External Audit Recommendations

In FY 2025, SANDAG implemented about **35%\*** of pending recommendations.

Year Issued	Pending	Implemented	Total
2018	8	3	<b>11</b>
2021	11	8	<b>19</b>
2024	13	12	<b>25</b>
2025**	11	-	<b>11</b>
<b>Grand Total</b>	<b>43</b>	<b>23</b>	<b>66</b>

\* Percent of implemented recommendations is only recommendations implemented during the last fiscal year.

\*\* The Draft FY 2024 ITOC TransNet and TransNet Extension Activities was included as part of the ITOC 2025 Annual Report on July 9, 2025.

## Looking Ahead: Maintaining Oversight and Accountability

### *Continued Implementation and Monitoring of Corrective Actions*

- During FY 2026, OIPA will continue to work with management to sustain oversight by **evaluating the adequacy and effectiveness of process improvements** and ensuring the **timely implementation of outstanding recommendations**.

### *Progress You Can See: OIPA Public Corrective Action Plan Dashboard*

- To promote transparency and uphold accountability, OIPA will **maintain accurate statuses of all recommendations**, proactively **monitor implementation progress**, and publish **quarterly updates on OIPA's online corrective action dashboard**.