

September 10, 2025

## TransNet Triennial Performance Audit: Completion Recommendations

### Overview

The TransNet Independent Taxpayer Oversight Committee (ITOC) is in the process of overseeing implementation of recommendations generated from its fourth, fifth, and sixth TransNet Triennial Performance Audits (TPA) as follows:

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

### Key Considerations

Out of the 92 audit recommendations from active TPAs, 66 have been fully implemented, and 26 remain in progress, as reported in the TransNet Triennial Performance Audit Quarterly Update (Item No. 3.8) on today's agenda.

This item includes three completion forms for ITOC's review and approval. Details of each recommendation and corresponding completion justification are provided in Attachment 1:

- FY 2021, Item No. 26
- FY 2024, Item No. 6
- FY 2024, Item No. 12

Completion forms were introduced to streamline processes and enhance transparency and accountability in completing recommendations. These forms may include supporting documentation to validate the completion of the recommendations.

### Next Steps

The next quarterly update on the audit recommendation implementation status is anticipated for presentation to the ITOC in November 2025.

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

Attachment: 1. Implementation of TPA Recommendations: Completion Forms

### Action: Approve

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

### Fiscal Impact:

The TransNet Triennial Performance Audits are conducted by the ITOC, and its independent performance auditor is funded through Overall Work Program Project No. 1500200 in the SANDAG Program Budget.

### Schedule/Scope Impact:

TransNet Triennial Performance Audits include a review of all TransNet-recipient agencies involved in implementation of TransNet-funded projects and programs. The audit considers changes to contracting, construction, permitting, and related processes that could improve the efficiency and effectiveness of TransNet spending.