

**Audit Recommendations Closed During
Second Quarter, Fiscal Year 2025-26**

ATTACHMENT C

Audit Issue Date	Report Number	Division/ Department/ Agency	Audit Name	Recommendation	Internal Audit Status Comments
2/3/25	24-508	Express Lanes Programs	Agreement No. C-9-1177 with Cofiroute USA, LLC for 91 Express Lanes Operations	Management should adjust monthly status reports to properly reflect results against standards as outlined in the agreement.	<u>Update October 2025</u> : Management has updated its presentation of performance measure results to coincide with contract terms.
2/3/25	24-508	Express Lanes Programs	Agreement No. C-9-1177 with Cofiroute USA, LLC for 91 Express Lanes Operations	Management should utilize an invoice review checklist to ensure all contract requirements have been met and should include all invoice back-up in the invoice package submitted to Accounts Payable.	<u>Update October 2025</u> : Management has implemented the use of an invoice review checklist and now includes all supporting documentation in invoice packages.
10/11/24	25-504	Finance and Administration (F&A)	Investment Manager Contracts	Management should remind investment managers of contract requirements for replacement of key personnel and implement a procedure to periodically validate key personnel.	<u>Update October 2025</u> : Management has finalized investment manager contract amendments to limit key personnel to two individuals and has incorporated an annual validation process.
5/14//25	25-510	F&A	Contracted Fixed-Route Services	Management should confirm that the performance bond on file is binding and ensure that documentation of the review of the performance bond and insurance certificates is included in the agreement file.	<u>Update December 2025</u> : The bond on file has been updated and emails with the Risk Management Department have been obtained to evidence review of the sufficiency of the performance bond and insurance certificates.
6/10/25	25-513	Capital Programs	Project Controls	Staff should obtain timesheets to support labor hours charged. Exceptions to this requirement should be approved by the Capital Programs Executive Director.	<u>Update December 2025</u> : Timesheets supporting labor hours charged are now required and staff has confirmed that exceptions will require Executive Director approval.