



OFFICE OF THE INDEPENDENT PERFORMANCE AUDITOR

**Annual Report of Audits and Status of Recommendation
and Corrective Action Implementations**

Fiscal Year 2020



OFFICE OF THE INDEPENDENT PERFORMANCE AUDITOR

DATE: July 24, 2020

TO: Members of the Audit Committee

FROM: Mary Khoshmashrab, Independent Performance Auditor

SUBJECT: Annual Report of Audits and Status of Recommendation and Corrective Action Implementations - FY 2020

Attached, please find the Annual Report of Audits and Status of Recommendation and Corrective Action Implementations for Fiscal Year ending 2020. The Office of the Independent Performance Auditor (OIPA) worked to gather all external and internal audits performed on SANDAG operations and projects and partner agencies that occurred or were issued over the prior 5-year period. Prior to OIPA gathering this information SANDAG had no tracking document that summarized all audits performed on SANDAG and/or partner agencies that are relative to SANDAG's operations. Moving forward OIPA will provide this report on an annual basis. Further, OIPA will monitor the status of all corrective actions and recommendations to determine the efforts that SANDAG is taking regarding implementation of audit recommendations, while identifying recommendations that are repetitive in nature and not being implemented by SANDAG. Further, OIPA will judgmentally sample recommendations that SANDAG identifies as implemented to determine if SANDAG was successful in the process.

It should be noted that the information provided in the attached reports are only as complete as the information provided to OIPA from SANDAG Management and Staff, as well as the status provided regarding the implementation of recommendations and corrective actions. Moving forward, on a quarterly basis, OIPA will send out an agency-wide email requesting an update on all unimplemented or partially implemented recommendations and corrective actions as well as any audits that have been completed or in progress since FY20 reporting. In addition to the providing this report on an annual basis to the Audit Committee and Board of Directors, OIPA will post this report to the OIPA Website.

Respectfully submitted,



Mary Khoshmashrab, MSBA, CPA
Independent Performance Auditor

cc: Honorable Vice Mayor Bill Baber
Honorable Mayor Bill Wells
Audit Committee Public Members
SANDAG Board of Directors
Hasan Ikhata, Executive Director
OIPA Webpage and File

Enclosed:

1. Office of the Independent Performance Auditor - Annual Internal Audit Reports Issued
2. Office of the Independent Performance Auditor - Summary of External Audit Recommendations
3. Office of the Independent Performance Auditor - External Audit Reports in Progress
4. Office of the Independent Performance Auditor - External Audit Reports Issued
5. Office of the Independent Performance Auditor - Status of External Audit Recommendations
6. Office of the Independent Performance Auditor - External Audit Reports Issued to Partner Agencies
7. Office of the Independent Performance Auditor – Status of Audit Recommendations Issued to Partner Agencies