

SANDAG Year-End Audit External/Internal Reports

SANDAG Fiscal Year Ending 2021 – Five Prior Year Audit Recommendations and Corrective Action Plans - External/Internal Reports

Report Issue Date	Audit Report Title/Issue/Recommendation	Count & Priority	No. of Times Recommended	Status	Corrective Action	Date of Implementation	Planned Implementation Date	Revised Implementation Date	OIPA Tested	Date to AC	Recommendation Owner	Recommendation Dept.
1	Excel File											
2	Excel File											
3												
4	Legend:											
5	Yellow Circle											
6	Green Circle											
7	Blue Circle											
8	Red Circle											
9	No Circle											
10												
11	1				First time a recommendation has been given							
12	2				Recommendation has been repeated once							
13	3				Recommendation has been repeated twice							
14	4				Recommendation has been repeated three times							
15												
16	ALL YEARS											
17	EXTERNAL AUDITS											
18	In progress											
19	March 2021											
20	Finding 1				Many TransNet Extension Ordinance Major Corridor Projects were Implemented or In-Progress as Intended, Although Delivery of Remaining Portfolio is Uncertain							
21	1	Critical	1		Clearly identify whether the remaining TransNet Extension Ordinance projects will be part of the 2021 Regional Transportation Plan, before the SANDAG Board approves the 2021 plan, and provide a similar identification for any key changes in future Regional Transportation Plans.						Phil Trom	
22	2	High	1		Develop regular crosswalks to summarize and compare planned major corridor projects outlined in the TransNet Extension Ordinance with current improvement implementation status by identifying project progress in terms of "complete", "in-progress", "cancelled", or "moved beyond 2048 and outside the TransNet Extension Ordinance period". SANDAG should complete this reconciliation annually, at the minimum when it revises its Capital Improvement Program Budget, or when SANDAG makes a major update to the Regional Transportation Plan and explain deviations from the TransNet Extension Ordinance including scope expansions, reductions, or mergers with other project segments through a log that captures all explanations. When performing this reconciliation, SANDAG should utilize a consistent numbering format or key identifier for each project to facilitate the tracking of changes over time.						Michelle Smith	
23	Finding 2				Improved Financial Models and Controls were in Place, but Plans are Needed to Address Insufficient Funds for Remaining Major Corridor Projects							
24	1	Critical	1		Develop and adopt a formal process to address issues identified during annual Plan of Finance updates that discusses short-term and long-term funding scenarios and how options specifically impact the scope and schedule of remaining TransNet Extension Ordinance projects. The plan should include clear methodology, criteria, and triggers for making decisions on TransNet Extension Ordinance projects if funding does not materialize as expected and how to make choices to reduce scope, delay, or eliminate projects from the TransNet Extension Ordinance portfolio.						Susan Huntington and Dawn Vettese	
25	2	Medium	1		Develop a risk-based approach for Quality Assurance/Quality Control testing and indication of review to strengthen documentation of Quality Assurance/Quality Control activities employed and results to better demonstrate data verifications.						Cindy Burke	
26	3	Medium	1		Enhance organization of Peer Review Process supporting documents by providing a corresponding table to capture topics discussed, reference items to checklists, and close out memos to better link what was planned, what was done, and how issues were addressed.						Cindy Burke	
27	4	Low	1		Clearly describe to the Board the Quality Assurance/Quality Control sampling methodology employed, any limitations of the data, and associated cost-benefits or risks of the approach.						Cindy Burke	
28	5	Low	1		Continue valuable efforts to formalize and pursue a mature system of Quality Assurance/Quality Control policies and procedures as well as consistent implementation of the policies and procedures.						Cindy Burke	
29	Finding 3				SANDAG Focused on TransNet Extension Ordinance Compliance and Transparency, but it could Better Demonstrate Accountability							
30	1	Critical	1		Clearly and comprehensively report on actual progress and accomplishments (or lack thereof) against the TransNet Extension Ordinance on a regular, periodic basis—such as quarterly or annually—for project scope, costs, schedule, accomplishments, and outcomes against promises.						Michelle Smith	
31	2	High	1		Demonstrate compliance with the TransNet Extension Ordinance by identifying, tracking, and reporting on various requirements and provisions to the Board and ITOC on a regular, periodic basis—such as quarterly or annually.						Ariana zur Nieden	
32	3	High	1		Implement shorter-term steps to report on performance, while waiting on the longer-term Transportation Performance Management Framework, including continued development of SANDAG's proposed "Goals and Provisions" document to distribute to the Board and ITOC.						Grace Mino	
33	4	Medium	1		Create summarized graphics to quickly indicate TransNet Extension Ordinance status based on data in the revised quarterly reports for reporting to the Board and ITOC.						Michelle Smith	
34	Finding 4				AB 805 Weighted Voting Did not Significantly Change Delivery of TransNet Extension Ordinance Programs and Projects – No recommendations in this Chapter.							
35	Finding 5				Enhancements could be made to SANDAG's Regional Safety Planning Efforts, although Bicycle & Pedestrian Safety Improved							

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36	1	Medium	1	●	Staff will consult with peer agencies to learn about best practices in the establishment of a safety coordinator position to understand the benefits to the San Diego Region.						Phil Trom	
37	2	Medium	1	●	Pending adoption of the 2021 Regional Plan, staff will implement strategy to develop Regional Vision Zero Plan/Regional Safety Plan.						Phil Trom	
38	3	Medium	1	●	Staff will consult with peer agencies to learn about best practices to engage with relevant agencies on emergency and resilience issues beyond current practices.						Phil Trom	
39	Finding 6	8		●								
40	1	Critical	1	●	SANDAG staff will develop a rough order of magnitude estimate of these impacts within available staffing resources.						Linda Culp	
41	2	Critical	1	●	Recently, the City of San Diego has proposed a more streamlined review process and SANDAG staff will continue working on these details with city staff. SANDAG staff will also work with Board leadership on these issues.						Linda Culp	
42	3	Critical	1	●	SANDAG staff will revise the existing quarterly status reports as recommended.						Linda Culp	
43	4	High	1	●	SANDAG has developed an initial crosswalk as part of this audit process and will continue to make updates annually.						Linda Culp	
44	5	Medium	1	●	SANDAG staff will consider adding this additional detail to Board reports in addition to the modifications already being made through Recommendation Nos. 17 and 18.						Linda Culp	
45	6	Medium	1	●	SANDAG tracks internal milestones such as permitting schedules and can consider adding other internal milestone to this tracking.						Linda Culp	
46	7	Medium	1	●	Finance staff will continue working closely with Regional Bikeway Program staff, within available staffing resources, to identify potential capacity and revenue constraint and opportunities to evaluate/modify bikeway program projects and funding as needed.						Dawn Vettese	
47	8	Low	1	●	The Dashboard will be updated to include explanatory notes for missing data that is not applicable to certain projects. Staff will consider options to more clearly display project status information for projects delivered in multiple phases.						Chelsea Gonzales	
48	Finding 7	4		●								
49	1	High	1	●	Recruitment materials will be updated to incorporate conflict of interest provisions						Ariana zur Nieden	
50	2	Medium	1	●	Staff will propose an amendment to the Ordinance to modify service limit language.						Ariana zur Nieden	
51	3	Low	1	●	Staff will work with ITOC and Board members to consider expansion of ITOC qualifications.						Ariana zur Nieden	
52	4	Low	1	●	Staff will work with ITOC and Board members to consider moving selection process for members outside of the Board.						Ariana zur Nieden	
53	March 2021	5		●	This is in draft form.							
54	Finding 1	2		●	SANDAG will continue working with project managers and DRMT staff to ensure FDRs for completed projects are submitted to Caltrans within specified timeframes							
55	1		1	●								
56	2		1	●								
57	Finding 2	3		●	SANDAG is evaluating internal procedures to identify agency-wide improvements to reporting and monitoring project benefits. SANDAG will work to ensure future FDRs address all project benefits/outcomes and will continue working to develop a process to track and maintain documentation to support benefits/outcomes reported in the FDR.							
58	1		1	●								
59	2		1	●								
60	3		1	●								

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61	January 2021	Mid-Coast Corridor Transit Project: Quality Assurance (QA) Audit of the CMC Quality Assurance Plan (QAP), Revision 1, dated September 19, 2019; Audit No. MCCT-025	2									
62	Observation 1	OBS-025-01: 2019 Audit Observations are still open	1									
63	1	Publish and issue Document Control Procedures and revised QAP		1	None provided to the OIPA at this time							
64	Observation 2	OBS-025-02: Section 4.3, Document Control Implementation, Monthly As-built Mark-ups	1									
65	1	Develop a monthly as-built audit protocol incorporating parameters and metrics similar to MCTC's monthly as-built audit report.		1	None provided to the OIPA at this time							
66	September 2020	90% Design Audit - San Dieguito Double Track (SDDT) Project	0									
67	Observation 1	OBS-012-01 Quality Organization Chart: Auditor observed the organization chart is outdated.	0		The organization chart will be updated to reflect the revision 1 QPM Jack Dullaghan and will show a direct line relationship to Corp. Quality Director.							
68	Observation 2	OBS-012-02: Interdisciplinary Check (QP-08): The documents received for the IDR lack transparency of the individual check and their qualifications.	0		Future IDR reviews will identify the checker name for each comment during the group IDR page turn review session and the person making the comment will also be the person that verifies that comment. This process will also be outlined in the QC training for this project before the next submittal.							
69	Observation 3	OBS-012-03: HNTB Design Audit: The QF 12 provides a systematic approach to conducting a comprehensive review and it appears it was not used. It is also unclear if the audit was sent to SANDAG which is also required by the QP.	0		The PQP requires submittal of the Audit Report (QF13) to SANDAG which was completed. The PQP does not require submittal of the roster or Quality Checklist. For future submittals, the roster and Quality Checklist will be included in the submittal to SANDAG.							
70	August 2020	90% Design Audit - Batiquitos Lagoon Double Track (BLDT) Project	0									
71	Observation 1	OBS-011-01: Discipline QC Check (QP-06) and QA Review (QP-12) performed with deviations from the procedures.	0		For future quality records, the clean copy in the discipline check folder will not have a "VC" prefix to avoid confusion with the separate visual check step.							
72	Observation 2	OBS-011-02: Interdisciplinary Check (QP-08): Observing the audit record "IDR BLDT 90 Updates" it would appear L. O'Connor, N. Brzezinski, C. Hahn have "Non Comments" on the IDR check set. With no comments, it is difficult to verify the completeness of the IDR that was performed.	0		None provided to the OIPA at this time							
73	Observation 3	OBS-011-03: Visual Check (QP-11): It is unclear if a Visual Check was performed per QP 11.	0		For future quality records, the clean copy in the discipline check folder will not have a "VC" prefix to avoid confusion with the separate visual check step.							
74	Observation 4	OBS-013-04: HNTB Design Audit: There is no checklist included to document any questions asked, items verified, deliverables reviewed, etc. except that it was in accordance with "110 Office Quality Audit Schedule".	0		The PQP requires submittal of the Audit Report (QF13) to SANDAG which was completed. The PQP does not require submittal of the roster or Quality Checklist. For future audit report submittals, the roster and Quality Checklist will be included in the submittal to SANDAG. The PQP will be updated to note this requirement.							
75	July 2020	Poinsettia Station Improvements (PSI) Quality Assurance Review	3									
76	Observation 1	OBS-013-01: Missing Track Test Records: The reviewer observes that only one QC ultrasonic weld inspection report was found dated Oct. 13, 2019 for welds 1, 2,3 and 4. The reviewer concludes that several ultrasonic test reports were not cross-filed in the QC category files.	1									
77	1	The reviewer recommends cross-filing any test reports that were received as submittals, or requesting these records from the JV during contract closeout.		1	None provided to the OIPA at this time							
78	Observation 2	OBS-013-02: Missing Track Inspection Records: The reviewer found no Contractor's Track QC reports filed in e-Builder. When notified by the CMC, the Contractor responded to SANDAG that there is no reporting requirement in the CQCP.	1									
79	1	The reviewer recommends requesting these records from the Contractor during contract closeout.		1	None provided to the OIPA at this time							
80	Observation 3	OBS-013-03: CMC Self-Auditing and QA Surveillances: The reviewer found no record that the CMC RE conducted audits or assessments of the CMC's QA program. The reviewer observes that no monthly surveillances of the Contractor by the CMC were filed in e-Builder.	1									
81	1	The reviewer recommends that records of self-assessments and surveillances be located and cross-filed in the category file CAT 38 in e-Builder.		1	None provided to the OIPA at this time							
82	Observation 4	OBS-013-04: Disproportionately High Percentage of QA-issued NCRs.	0									
83	June 2020	SANDAG Federal Certification Review	0									
84	June 2020	Retroactive Special Compensation Adjustments - Public Agency Employers	1									
85	Observation 1	SANDAG reported Bonus Pay for two sampled active employees and one sampled retired member that was not in accordance with Government Code section 20636 and CCR section 571.	1		As a follow-up to this observation, SANDAG management will review current policies and practices pertaining to special compensation and implement changes that support the agency's operations and programs.	April 22, 2021					Melissa Coffelt	Human Resources
86	1	SANDAG should ensure RSCA transactions are reported in compliance with Government Code section 20636 and CCR section 571 and should work with the CalPERS Employer Account Management Division to identify all active and retired members impacted by this incorrect reporting.		1	SANDAG staff will continue to cooperate with CalPERS regarding the compensation review activities. If it is determined any special compensation amounts were improperly included in the retirement allowance of SANDAG retirees, SANDAG staff will support CalPERS in taking corrective actions pursuant to Government Code section 20160.	April 22, 2021					Andre Douzjian	Finance
87	March 2020	South Bay Bus Rapid Transit Segment 1A Construction Manual Review	0									
88	March 2020	Poinsettia Station Improvements Project, Construction Manual Review	0									
89	February 2020	Mid-Coast Corridor Transit Project Safety Program System Review (Contractor Safety Review)	0									
90	February 2020	Mid-Coast Corridor Transit Project Safety Program System Audit (CM Team Safety Review)	2									

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91	1	CMC adopt a guide or manual listing minimum protocols for the CMC's safety professionals to effectively monitor the MCTC's compliance with its CSSP, including roles, responsibilities, surveillance frequency, audit frequency, or reporting standards.		1	●	None provided to the OIPA at this time						
92	2	Each CMC safety oversight professional prepare their own individual weekly safety observation report – with sections for each individual project - which would be submitted to the respective RE and retained in each project's category files on the Share Drive Servers.		1	●	None provided to the OIPA at this time						
93	February 2020	Poinsettia Station Improvement Project	0		●							
94	February 2020	San Elijo Double Track and Encinitas Coastal Rail Trail	0		●							
95	February 2020	South Bay BRT Segment 1A	0		●							
96	December 2019	Transnet and Transnet Extension Activities	0		●							
97	December 2019	SANDAG Comprehensive Annual Financial Report	0		●							
98	June 2019	FY2016 - FY2018 Triennial Performance Audit of the San Diego Association of Governments (SANDAG)	2		●							
99	Finding 1	FACT has pursued additional funding such as from FTA and TransNet Senior Mini Grants; however, there are no long-term funding solutions in expanding the CTSA role.	1		●							
100	1	As a carryover from the prior SANDAG performance audit for full implementation, SANDAG and FACT should identify and pursue additional funding sources to support its activities as the CTSA.	Key	3	●	SANDAG agrees with this recommendation and will continue to work with FACT to identify and pursue additional funding. Ongoing work on the Specialized Transportation Strategic Plan as 51 well as the next update to the Coordinated Plan will address ways to increase funding for enhanced coordination of specialized transportation		July 1, 2021 (SMG) October 1, 2021 (Section 5310)			Brian Lane	Contracts and Grants
101	Finding 2	While SANDAG updated its TDA Claim Manual in February 2018 to address SB 508 and other legislative changes, parts of the revised manual should be reviewed and clarified for full compliance.	1		●							
102	1	As a carryover from the prior SANDAG performance audit for full implementation, SANDAG should continue efforts to update Policy No. 27 and the SANDAG TDA Claim Manual to address statutory changes.	Key	2	●	SANDAG agrees with the recommendation and will continue efforts to update Board Policy No. 27 and the SANDAG TDA Claim Manual to reflect the statutory changes and communicate such to affected operators.	Presented to and Approved by BOD on June 11, 2021	June 30, 2021			Ariana zur Nieden	TransNet
103	December 2018	SANDAG Comprehensive Annual Financial Report	0		●							
104	September 2018	Quality Control Review on a Single Audit of the San Diego Association of Governments	0		●							
105	August 2018	Triennial Review of SANDAG	0		●							
106	June 2018	TransNet Triennial Performance Audit - 2018	40		●							
107	Finding 1	To better ensure plans of finance are reasonable to guide decision makers in completing the long-range projects in the TransNet Program.	9		●							
108	1	ITOC should direct SANDAG to leverage historical data and previous POFs.	Key	1	●	This process will be more formally incorporated as part of the TransNet Major Corridors Plan of Finance annual updates		Ongoing			Dawn Vettese and Ariana zur Nieden	TransNet
109	2	ITOC should direct SANDAG to continue efforts to increase the transparency of sales tax revenue forecasts.	Key	1	●	SANDAG staff and economic consultants are working to create sales tax forecasts that incorporate ranges and scenarios and will present this work to ITOC for input.					Jim Miller	Technical Services
110	3	ITOC should direct SANDAG to develop a process or policy for more frequent reporting.	Key	1	●	Staff will present information on cost estimating practices and methods used to communicate cost changes to the ITOC, Transportation Committee and Board in April/May 2018 for input.	Presented to Transportation Committee April 20, 2018	April/May 2018			Jim Linthicum	MMPI
111	4	ITOC should direct SANDAG to ensure the "Plan of Excellence" and its 7-point Data Accuracy and Modeling Work Plan are implemented.	Key	1	●	Significant progress has been made on the 7-Point Data Accuracy and Modeling Work Plan and ongoing efforts have been incorporated into the agency's Plan of Excellence with progress tracked there. As part of the 7-Point Plan, staff determined that errors were limited to income variables (Point 1), have conducted a dependency analysis to determine where the income variables were used and correct as needed (Point 2), developed a comprehensive flow diagram showing interactions between data and modeling components (Point 3), surveyed agency staff to understand and document how data are disseminated and used (Point 4), convened a nationwide expert panel for recommendations for regional forecasting (Point 5), developed processes and standards to communicate data, methods, and analysis in a clear and transparent manner (Point 6), and (Point 7) realigned people, processes, and technology to support adequate staffing and expertise.					Ray Major	Technical Services
112	5	ITOC should direct SANDAG to establish a formal structured protocol to review funding sources.	Key	1	●	This process will be more formally incorporated as part of the TransNet Major Corridors Plan of Finance, in coordination with the adopted Regional Plan.		Ongoing			Susan Huntington	TransNet
113	6	ITOC should direct SANDAG to monitor TransNet revenues and debt service obligations against needed growth projections.	Key	1	●	SANDAG Finance and TransNet staff will continue to communicate information on a regular basis, including cash flow needs, changes to project timing, and sales tax projections; meet and discuss with the SANDAG financial advisor any potential changes to needs; meet with investment bankers to understand instruments currently on the market that could fit SANDAG needs; and include all relevant information at regular intervals or on an as needed basis at ITOC meetings					Ariana zur Nieden	Finance
114	7	ITOC should direct SANDAG to identify methods to assess options, if needed, to delay, eliminate, or reduce scope of projects.	Key	1	●	As part of the 2019 Regional Plan update all projects, including TransNet projects, will be evaluated.					Phil Trom	Planning
115	8	ITOC should direct SANDAG to monitor and report on the impacts of changing transportation technologies on the transportation network and future TransNet projects.	Normal	1	●	SANDAG will include technology assumptions in the development of revenue constrained transportation scenarios for the 2019 Regional Plan.					Phil Trom	Planning

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116	9	Key	1		SANDAG will work with MTS and NCTD to develop a new methodology to proactively monitor TransNet Transit Operations funding, focusing on existing data for costs and revenues and recognizing the limitations of estimating costs and revenues over such a long term. Once a new methodology has been established, staff will report annually to ITOC and Transportation Committee.	Presented to the Board of Directors on July 13, 2018					Brian Lane	Planning
117	Finding 2	7										
118	1	Key	1		SANDAG will be setting performance management goals related to the MAP-21/FAST Act timelines and requirements. Staff will evaluate federal performance management goals in order to align with TransNet funded projects.	PM1 Safety targets: 2018 safety targets were established on January 26, 2018; 2019 targets were established on January 25, 2019; 2020 targets were established on January 24, 2020 PM2 Pavement and Bridge Condition: Targets established on October 5, 2018 PM3 Transportation and System Performance: Targets established October 5, 2018					Rachel Kennedy	Planning
119	2	Key	1		SANDAG staff is collaborating with Caltrans, will work with CTAC, and will examine other sources.	In December 2020, SANDAG staff presented to the TRANSNET on the development of 2021 safety targets, mid-performance period review of infrastructure condition performance following FHWA's National Highway System (NHS) pavement and bridge assets, mid-performance period review of system performance, freight, and Congestion Mitigation and Air Quality (CMAQ). Tracking and reporting on local agency pavement condition will continue to be analyzed	Late 2020				Sam Sanford	Planning
120	3	Key	1		The recommended analysis likely will require the use of modeling/other analytical tools and additional resources. SANDAG staff will propose an approach to implement this recommendation based on the outcome of Recommendation 5 of finding 2.		Late 2020/2021				Rachel Kennedy	Planning
121	4	Key	1		More regular reporting is feasible for highway system performance, as more robust data is available via Caltrans PeMS. Local street and road performance (in terms of average speed and travel time) is now available via a third-party vendor (INRIX). Transit data reporting (in terms of passengers per revenue hour, passengers per revenue mile, operating cost per passenger, operating cost per revenue hour, revenue hours per employee, and farebox recovery ratios) also is feasible and can be made available via reporting currently conducted under Transportation Development Act monitoring.						Ellison Alegre	Operations
122	5	Key	1		SANDAG staff will develop options to implement this recommendation, including any potential budget impacts, and bring to the Transportation Committee and Board for review and direction.		TBD				José Nuncio Ray Traynor	TransNet Operations
123	6	Normal	1		SANDAG staff in the Operations Department have been working on partnerships with transportation information providers such as Google and Waze. Our current 511 system uses Google traffic and transit data as well as utilizes the Google map. Future plans have us extending the regional Data Hub into a Transportation Mobility Cloud with the intent of utilizing third-party data as well as sharing public data with the private sector		Subject to completion of Framework Findings and ITOC and Board action				Alex Estrella	Operations
124	7	Key	1		The implementation of this recommendation will require changes to existing tools and processes. SANDAG staff will propose an approach to implement this recommendation based on the outcome of Recommendation 5 of finding 2						Michelle Smith	TransNet
125	Finding 3	3										
126	1	Normal	1		Project Office staff will utilize the project list crosswalk created with the 10-Year Look-Back Review and incorporate the data field into the dashboard webform as part of the 2019 upgrade. Update: According to the recommendation owner Susan Huntington, SANDAG has incorporated changes to its internal TransNet Dashboard to crosswalk projects to TransNet Extension Ordinance numbers. Once the internal database is complete, SANDAG stated it will revise the public-facing Dashboard to show status by Ordinance #. There have been delays to the schedule for updating the public-facing dashboard but the change has been implemented in the database. According to the Manager of Software Development Solutions The public facing dashboard re-development effort has begun and they are targeting August as the go live date.		Summer 2019	08/01/21			Susan Huntington	TransNet

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127	2	ITOC should request SANDAG to begin gathering data on whether the Construction Manager/General Contractor (CMGC) method used on the Mid-Coast Corridor Transit project is delivering on expectations.	Normal	1	●	Mid-Coast has procedures and tools in place to capture CM/GC savings and efficiencies including comment and review logs, risk matrix and RFI response process. To address the recommendation, an innovations log or other method of formally tracking will be developed. SANDAG will research industry standards for comparing construction contracting methods for application to CM/GC to Low Bid. Mid-Coast will be compared to Mission Valley East Light Rail Transit Extension as the closest side-by-side comparative example. Project, Construction, and CM/GC managers will continue to meet regularly to review change orders and schedule impacts identified in the survey.					John Haggerty Allan Kosup	MMPI Caltrans
128	3	ITOC should request SANDAG to gather and store documents to support "benefit" statistics tracked for the North Coast Corridor and the Mid-Coast Corridor.	Normal	1	●	Mid-Coast data are maintained on a project file sharing site and project record documents including logs and cost data will be permanently stored in a SANDAG SharePoint location.					John Haggerty Allan Kosup	MMPI Caltrans
129	Finding 4	To better understand whether Local Street and Road Program spending is delivering projects that result in the best performance outcomes and value for taxpayer investment.	3	●								
130	1	ITOC should request SANDAG to revisit the TransNet Extension Ordinance congestion relief and maintenance split.	Normal	1	●	SANDAG staff is moving forward with addressing this and other performance and reporting related activities included in the FY 2018 TransNet Triennial Performance Audit Report. Corrective action included moving forward with the development a Regional Transportation Performance Framework based on input and feedback from ITOC gathered during the May 2018 ITOC meeting. The Framework will help address this and other Chapter 2 and Chapter 4 performance and reporting related recommendations. The Framework is expected to be completed in early 2021.		TBD			Alex Estrella	Operations
131	2	ITOC should request SANDAG to continue to monitor compliance with SANDAG Board Policy No. 031, Rule 21.	Key	1	●	Board Policy No. 031 Rule No. 21 addresses accommodation of bicyclists and pedestrians. SANDAG will conduct a compliance review using the existing processes of the Policy. Results will be reported to CTAC for discussion and determination of need to modify compliance guidelines and processes. SANDAG will amend applicable Board Policy to track development of bicycle and pedestrian projects built using TransNet funds. Update: The OIPA reached out to the recommendation owner, but as of June 10, 2021, the OIPA has not received any documentation showing that the corrective action has been implemented nor has the OIPA received a documented revised implementation date.		Fall 2020			Linda Culp	Planning
132	3	ITOC should request SANDAG to conduct another review of local projects.	Key	1	●	SANDAG will conduct a compliance review using the existing processes of the Policy to determine if modifications are necessary to be more consistent with the SANDAG Complete Streets Policy. Update: The OIPA reached out to the recommendation owner, but as of June 10, 2021, the OIPA has not received any documentation showing that the corrective action has been implemented nor has the OIPA received a documented revised implementation date.		Fall 2020			Linda Culp	Planning
133	Finding 5	To further enhance transit operations and improve effectiveness of transit service.	7	●								
134	1	ITOC should request the SANDAG Board to direct SANDAG to continue to analyze major transit commute routes and services.	Normal	1	●	SANDAG staff will continue to report on this area via the annual State of the Commute Report.	Presented to the Board of Directors on July 13, 2018				Brian Lane	Planning
135	2	ITOC should request the SANDAG Board to direct SANDAG to regularly track and report on TransNet goals to increase services to seniors and persons with disabilities.	Key	1	●	SANDAG staff will look at ways to report on this area via the annual State of the Commute Report beginning FY 2018.	Presented to the Board of Directors on July 13, 2018				Brian Lane	Planning
136	3	ITOC should request the SANDAG Board to direct SANDAG to work together with the region's transit operators to analyze options offsetting the impact subsidy disparities have on available funds.	Normal	1	●	SANDAG staff is currently working with the transit operators on a Regional Fare Study that may help offset the revenue impacts of the discount subsidies. Additionally, SANDAG staff will work with both transit operators' staff to study other options to increase ridership and revenues.	Presented to the Board of Directors on July 13, 2018				Brian Lane	Planning
137	4	ITOC should request the SANDAG Board to direct SANDAG to collaborate with the operators to revisit the operating cost ceiling tied to changes in the Consumer Price Index.	Normal	1	●	SANDAG Planning and Finance staff will meet with the operators to collaborate on possible solutions to address this recommendation. It is expected that these solutions could be included in a future amendment to the Ordinance.	Presented to the Board of Directors on July 13, 2018				Brian Lane	Planning
138	5	ITOC should request the SANDAG Board to direct SANDAG to continue efforts to establish baseline data for bike and pedestrian volume.	Normal	1	●	SANDAG will continue to capture and maintain baseline data to identify trends and establish targets.	Ongoing				Linda Culp	Planning
139	6	ITOC should request the SANDAG Board to direct SANDAG to finalize and implement the in-progress Regional Bikeway Program Management Plan.	Normal	1	●	Upon completion of Program Management Plan SANDAG Active Transportation Team will have trainings with project managers to implement PMP practices.	Plan published in July 2018				Linda Culp	Planning
140	7	ITOC should request the SANDAG Board to direct SANDAG to use dashboard data that currently tracks frequent causes of delays during the design and environmental phases of bike projects.	Key	1	●	Guidance on documenting lessons learned will be included in the Program Management Plan. SANDAG will work to develop procedures and tools to maintain lessons learned, identify and mitigate project risks, and improve schedule delivery	Ongoing				Linda Culp	Planning
141	Finding 6	To enhance the Environmental Mitigation Program and better measure performance.	6	●								
142	1	ITOC should request the SANDAG Board to direct SANDAG to continue efforts to establish a new Memorandum of Agreement with Caltrans, California Department of Fish and Game, and the U.S. Fish and Wildlife Service.	Key	1	●	The MOA has expired, but funding under the SANDAG CIP budget will be available for FY 2019. SANDAG will be using the results of the Ten-Year Review Look-Back and FY 2018 TransNet Triennial Performance Audit as the basis for a new MOA starting in May 2018.	The Board of Directors approved a new MOA on February 22, 2019				Kim Smith	Planning
143	2	ITOC should request the SANDAG Board to direct SANDAG to review and update EMP cost estimates in light of higher costs than anticipated.	Key	1	●	SANDAG is tracking the change in cost for the lagoon restoration efforts and comparing it to the cost savings associated with lower than estimated land acquisition costs.					Kim Smith	Planning
144	3	ITOC should request the SANDAG Board to direct SANDAG to consider the most efficient use of available funding and possible adjustments.	Key	1	●	SANDAG will start to discuss ways to address this issue in spring 2018 and it will become part of the revised MOA identified in Recommendation of this finding above.		May 2019-June 2029			Kim Smith	Planning

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145	4	ITOC should request the SANDAG Board to direct SANDAG to revisit the established economic benefit methodology.	Key	1	●	The economic benefit methodology is addressed as part of the new MOA approved by the SANDAG Board on February 22, 2019. Additional funding for economic benefit would be considered only after debt service for borrowing for the first ten years of the EMP has been completed (2029) and then as part of the Plan of Finance approval by the SANDAG Board. This will provide 20 years of data to determine what if any economic benefit has occurred and how much if any economic benefit could be provided.	The Board of Directors approved a new MOA on February 22, 2019; this will be an ongoing corrective action				Kim Smith	Planning
146	5	ITOC should request the SANDAG Board to direct SANDAG to make changes, as appropriate, to marketing efforts for the local streets and road mitigation bank funding.	Key	1	●	SANDAG has made several attempts to promote the availability of these credits. SANDAG will work with Communications staff to establish a systematic approach. Communications has met with the Planning EMP staff and has calendared upcoming milestones in order to plan public information releases on all communication platforms.	Through life of Transnet Ordinance				Kim Smith	Planning
147	6	ITOC should request the SANDAG Board to direct SANDAG to measure progress in meeting specific and detailed EMP goals, objectives, and action items for regional monitoring and management.	Normal	1	●	SANDAG has already identified several similar efforts from around the country. SANDAG will develop a proposed approach to these complex ideas to the public and report as a report card or similar evaluation system. Work will start in summer 2018 to develop a detailed work plan. Communications is involved in the planning effort and will effectively work with the department to produce informative pieces for distribution on multiple communication platforms	Draft May 2021, Final June 2021				Kim Smith	Planning
148	Finding 7	To better summarize information for decision makers and inform the public on TransNet.	5		●							
149	1	ITOC should request the SANDAG Board to direct SANDAG to regularly report on implementation of TransNet Extension Ordinance goals.	Key	1	●	Communications is working on and will complete a proactive annual plan for publishing progress that will entail multiple forms of communication pieces on a variety of communication platforms.	Implementation shown in FY 2018 ITOC report				Joy DeKorte	Communications
150	2	ITOC should request the SANDAG Board to direct SANDAG to modify staff reports for SANDAG Board and other oversight committees.	Key	1	●	A comprehensive review of the agenda production process, including report preparation, is being conducted based on the Board's Plan of Excellence to ensure transparency and clear, concise, and easily understandable information in reports and presentations	Presented to the ITOC on April 15th 2020				Victoria Stackwick	Government Relations
151	3	ITOC should request the SANDAG Board to direct SANDAG to more prominently featuring the TransNet logo on SANDAG and TransNet partner websites.	Normal	1	●	SANDAG staff will review existing websites and make recommendations for additional TransNet logo and language placement to create stronger recognition of the TransNet Program. Staff will begin review of partner agency websites to see where SANDAG and TransNet logos and corresponding language can be added/enhanced. SANDAG social media posts will reference the use of TransNet funding where appropriate, and #TransNetSD will continue to be used as a way of threading all TransNet-funded program and project posts together. Social media campaigns specific to TransNet-funded efforts and accomplishments will be more regularly pursued. Update: As of July 8th, according to Joy Dekorte "I don't consider it completed just yet, although we have made steps to get there. We made changes to the current site in March 2019 to better feature TransNet at www.sandag.org/transnet , and the new website will also feature it more prominently". She also is expecting it to be completed in full by Fall of 2021	February/March 2021	Fall 2021			Joy DeKorte	Communications
152	4	ITOC should request the SANDAG Board to direct SANDAG to revamp SANDAG website to capture documents pertinent to TransNet in a centralized area.	Normal	1	●	The sandag.org/TransNet web page will be reviewed and recommendations made will include each TransNet component, including the Dashboard. Staff has been pursuing a complete redesign of sandag.org, expected to begin in FY 2019, which is planned to include higher visibility of each TransNet component, including the Dashboard. Additionally, staff will begin a coordinated review of the Dashboard to determine the most effective way to link projects back to the Ordinance.					Joy DeKorte	Communications
153	5	ITOC should request the SANDAG Board to direct SANDAG to ensure data on completed projects is maintained in the Dashboard.	Normal	1	●	SANDAG will ensure all completed projects are maintained in the Dashboard, and that all expenditures have been associated with the appropriate funding source.					Lamont Dowell	TransNet
154	December 2017	SANDAG Comprehensive Annual Financial Report	0		●							
155	December 2018	SANDAG Comprehensive Annual Financial Report	0		●							
156	September 2016	SANDAG Federal Certification Review	5		●							
157	Finding 1	Transition to satisfy FAST Act and performance measures were determined to meet requirements.	1		●							
158	1	SANDAG Board will designate existing board members of the Metropolitan Transit System and North County Transit District as transit representatives on the SANDAG Executive Board.	Normal	1	●	N/A	Done on an ongoing annual basis starting February 24, 2017				Elisa Arias/ Robyn Wapner	Planning and Innovation/ Government Relations
159	Finding 2	Congestion Management Process (CMP) framework developed in accordance with the 8-step approach.	1		●							
160	1	SANDAG should ensure that all CMP activities are sufficiently organized within the agency to eliminate fragmentation.	Normal	1	●	N/A	Implementation was presented to FHWA at the certification review in May of 2020				Samual Sanford	Planning and Innovation
161	Finding 3	The activity-based model (ABM) transition is complete and it integrates transportation and land-use.	1		●							

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162	1	Normal	1	●	Evaluation of smaller projects is critical to SANDAG's mission for supporting the region's ability to evaluate planned development for potential impacts to communities in addition to the evaluation of infrastructure projects proposed by SANDAG and its member jurisdictions. The recommendation from the federal government failed to consider potential local impacts from changing the SANDAG model functionality. The recommendation, however, is focused on an end goal of improving model run times. For that goal SANDAG Data and Modeling staff implemented a three phase strategy of improvements. The three phases involve short term procedural changes, mid-term methodological changes, and long-term programmatic changes to the SANDAG travel demand model code.		Phase 1 is completed; Phase 2 July 2020; Phase 3 January 2024				Wu Sun	Planning and Innovation
163	Finding 4	SANDAG's Regional ITS Architecture maintenance and usage is unclear.	1	●								
164	1	SANDAG should consider updating the ITS Strategic Plan.	Normal	1	●	SANDAG staff is addressing this recommendation and corrective action includes updating the Regional ITS Architecture. This document is under development and will be complete in December 2020. The ITS Architecture serves as the basis for the ITS Strategic Plan which will be completed in spring of 2021. Both the update of the ITS Architecture and ITS Strategic Plan are being developed as part of the 2021 Regional Plan. Update: According to Alex Estrella, the work is being completed in conjunction with the ITS Architecture Update which is in DRAFT form and is included as part of the DRAFT 2021 Regional Plan, Appendix DD. The final plan will be completed and in alignment with the Final 2021 Regional Plan.		Spring 2021			Alex Estrella	Planning and Innovation
165	Finding 5	Involvement with Highway Safety Improvement Program (HSIP) and Strategic Highway Safety Plan (SHSP) observed.	1	●								
166	1	SANDAG should continue Steering Committee and Challenge Area team meeting participation and is encouraged to look at the new SHSP homepage.	Normal	1	●	N/A	Ongoing, SANDAG has been participating since at least April 23, 2019				Samual Sanford	Planning and Innovation
167	May 2016	FY 2013 - FY 2015 Triennial Performance Audit of the San Diego Association of Governments (SANDAG)	3	●								
168	Finding 1	Although FACT's broad range of services could fall under the umbrella terms of a CTSA, the current contract makes it challenging to distinguish between FACT's CTSA responsibilities under the SANDAG contract.	1	●								
169	1	As a carryover from the prior SANDAG performance audit for full implementation, SANDAG and FACT should continue working together to review and update the scope of FACT's contractual responsibilities and to identify and pursue additional funding sources to support its activities as the CTSA.	Key	2	●	SANDAG agrees with this recommendation, and is working with FACT to update the CTSA contract and to explore longer-term funding sources available for CTSA related activities	Recommendation was reissued in the subsequent FY 2016 - FY 2018 Triennial Audit Report.	Recommendation was not implemented. Recommendation was reissued in the subsequent FY 2016 - FY 2018 Triennial Audit Report.				
170	Finding 2	The last several performance audits have included recommendations to the effect that SANDAG, NCTD and MTS should work together to coordinate transit service delivery strategies and fare policies to enhance connectivity.	1	●								
171	1	As a carryover from the prior SANDAG performance audit for full implementation, SANDAG should conduct a fare study to identify and develop opportunities to define fare policies that enhance connectivity between MTS and NCTD and with other connecting providers of public transportation services, such as Amtrak and Metrolink.	Key	2	●	SANDAG agrees with this recommendation, and is working with MTS and NCTD to simplify the fare structure through the fare study	Recommendation reported as implemented.					
172	Finding 3	Legislation (SB 508) was passed in October 2015 that significantly modifies several TDA provisions. Because the current SANDAG TDA manual dates to 2009, the document as well as SANDAG Policy 27 should be updated.	1	●								
173	1	SANDAG should update Policy No. 27 and the SANDAG TDA Claim Manual to address the statutory changes to the TDA implemented by Senate Bill 508, and inform all TDA claimants of these changes.	Normal	1	●	SANDAG agrees with the recommendation and will update the TDA claims section of the TDA manual and Board Policy No. 27 to reflect the changes per SB 508 and communicate such to affected operators.	Recommendation was reissued in the subsequent FY 2016 - FY 2018 Triennial Audit Report.	Recommendation was not implemented. Recommendation was reissued in the subsequent FY 2016 - FY 2018 Triennial Audit Report.				
174	December 2015	SANDAG Comprehensive Annual Financial Report	0	●								
175	June 2015	TransNet Triennial Performance Audit - 2015	18	●								
176	Finding 1	To better enhance project management and performance practices over the Major Corridor Capital Improvement Program.	4	●								
177	1	ITOC should have SANDAG work with its partners to summarize performance results in a report card.	Low	1	●	SANDAG staff will develop a public Dashboard portal for reporting delivery performance on projects scheduled to advertise or open-to-public in the upcoming fiscal year.					Richard Chavez	
178	2	ITOC should have SANDAG work with its partners to finalize construction management manual.	High	1	●	The final draft Construction Management Manual is scheduled for completion by fall 2015.					Ramon Ruelas	
179	3	ITOC should have SANDAG work with its partners to monitor risks associated with and implement best practices with CMGC.	High	1	●	A formal risk management program, that includes many standard industry best practices such as risk registers, design change control processes, cost estimate development consistency, lessons learned and strong communication practices, among others, already is part of both the Mid-Coast Corridor Transit Project and the North Coast Corridor Program. SANDAG staff will continue monitoring the risks associated with implementing the CM/GC approach for Major Corridor projects and will consider implementing additional leading practices, as appropriate.					John Haggerty/Allan Kosup	

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180	4	ITOC should have SANDAG work with its partners to measure internal project delivery performance.	Medium	1	●	SANDAG staff will develop a public Dashboard portal for reporting delivery performance on projects scheduled to advertise or open-to-public in the upcoming fiscal year. In addition, SANDAG staff will begin capturing data on transit construction and right-of-way status similar to data currently captured on highway projects. This information includes risk and budgetary information used to assess project health during the right-of-way acquisition and construction phases. This will not be a public report as it contains confidential information.		FY 2015-16			Dave Schumacher/ Richard Chavez	
181	Finding 2	To improve Local Street and Road Program performance data and better assist local jurisdictions with managing future needs for roadway maintenance.	3		●							
182	1	ITOC should have SANDAG work collaboratively with the local agencies to measure local streets and road performance outcomes.	High	1	●	Arterial detection would have limited benefit in measuring performance of projects currently being built in the Local Streets and Roads Program. However, arterial detection remains an Agency priority and will be installed as funds become available as a stand-alone or part of another capital project.	Recommendation was discussed with and noted as complete by ITOC during the January 2017 ITOC meeting				Alex Estrella	
183	2	ITOC should have SANDAG work collaboratively with the local agencies to report and summarize Local Street and Road outputs.	High	1	●	Staff has continued working with the ITOC and the Cities/County Transportation Advisory Committee to enhance the existing RTIP reporting software (ProjectTrak) to capture output data. This effort will be complete by late 2015 with full reporting by the local agencies scheduled to commence in 2016.	Recommendation was discussed with and noted as complete by ITOC during the January 2017 ITOC meeting	FY 2015-16	Yes		Alex Estrella	
184	3	ITOC should have SANDAG work collaboratively with the local agencies to revisit the Expenditure Plan 70/30 definitions for Local Streets and Road congestion relief and maintenance.	Medium	1	●	Staff will discuss this recommendation with the ITOC and Cities/County Transportation Advisory Committee to determine potential changes to the Local Street and Road Program TransNet Ordinance and Expenditure Plan Implementation Guidelines.					Alex Estrella	
185	Finding 3	To continue strengthening the EMP to ensure TransNet funding is utilized in the most effective manner.	3		●							
186	1	ITOC should have SANDAG continue effort to market local mitigation program.	Medium	1	●	SANDAG staff will continue its outreach efforts to local jurisdictions on the opportunities available under the TransNet EMP. Staff is currently working with two cities on specific mitigation needs. In addition, a presentation was made on January 8, 2015, to the SANDAG Technical Working Group to inform them of the program. A similar presentation will be made to the CTAC. Additional direct marketing will be explored, as necessary					Keith Greer	
187	2	ITOC should have SANDAG measure results of mitigation efforts to implement EMP Strategic Plan and Resource Enhancement/Mitigation Program.	High	1	●	Both the Resource Enhancement and Mitigation Program (better known as the Management Strategic Plan) and the Public Works Plan have specific objectives and milestones. Staff will track progress of the plan's implementation and incorporate into existing reporting requirements for annual funding requests and status reports Update: Staff is in the final stages of developing metrics to measure the health of the Preserve system and anticipates a final draft Preserve Metrics report in summer of 2021. The presentation to ITOC that will address this audit recommendation is anticipated to occur in January 2022 as part of the EMP annual progress report. Measurement of the result of the Resource Enhancement/Mitigation Program under the I-5 NCC is currently being tracked in conjunction with Caltrans. A more formal tool will be included with the update to the TransNet Dashboard.		Original Planned Implementation date was Summer 2018, Now it is Winter 2022	01/31/22		Kim Smith/Keith Greer	
188	3	ITOC should have SANDAG create methodology to quantify EMP economic benefits to compare against monies released.	High	1	●	Pursuant to the existing SANDAG Memorandum of Agreement to implement the EMP, the determination of the true economic benefit (actual costs to estimated costs) is to occur prior to 2018 and along with the TransNet 10- year Comprehensive Review. Staff will work on the proposed methodology; however, it will still be a few years in order to gather a larger pool of completed projects necessary to make a valid assessment.	May 23, 2019				Kim Smith/Keith Greer	
189	Finding 4	To build upon the successful Transit Program and better communicate transit performance.	1		●							
190	1	ITOC should have SANDAG work collaboratively with its transit partners to link to transit operator performance dashboards once developed.	Low	1	●	SANDAG staff will provide the link to each agency's transit operations performance Dashboard in the transit portion of the SANDAG Dashboard once both the MTS and NCTD dashboards are developed.					Brian Lane	
191	Finding 5	To continue efforts assessing whether Grant Programs are administered efficiently and effectively and whether grant activities are meeting stated goals and requirements.	3		●							
192	1	ITOC should have SANDAG track and report performance and whether grants are achieving program goals.	Medium	1	●	For Active Transportation and Smart Growth Incentive Programs, as of the second cycle of funding for both programs, grant recipients are required to collect baseline data, which consists of pedestrian and bicycle counts, observation data, and intercept surveys, for capital projects. SANDAG staff will continue to require baseline data for capital projects. As projects are completed, SANDAG will obtain postconstruction data and develop a procedure for analyzing and reporting baseline performance against actual results. For the Senior Mini-Grant Program, SANDAG will work to determine which grantees can report on cost/vehicle service hour and passenger load to ensure these grantees begin accurately reporting this information with each invoice. SANDAG also will develop a separate data form for projects where these indicators are not applicable.		September 2020-June 2022			Christine Eary/ Suchi Mukherjee/Danielle Kochman	

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193	2	ITOC should have SANDAG make minor changes in grant site visit processes.	Medium	1	●	For the EMP, staff will include these items into progress audits. A standard template will be developed to be used accordingly. For the Senior Mini-Grant Program, updates to the monitoring checklist will be incorporated by July 1, 2015. SANDAG also will continue working with grantees to consistently provide accurate performance data. For cost/passenger trip data, SANDAG will ensure that grantees that can report this information do so, as applicable. SANDAG also will develop a separate data form for projects where these indicators are not applicable.		July 1, 2015			Keith Greer/Danielle Kochman	
194	3	ITOC should have SANDAG date stamp all grant applications to determine compliance with deadlines.	Low	1	●	For the third cycle of Smart Growth Incentive and Active Transportation Grant Program funding, staff is developing an electronic submittal process for applications. This process will track the date and time that an application is received by SANDAG. For Senior Mini-Grant Program, all submitted grant applications will be date stamped upon receipt during the next call for projects in 2016.		2016			Carolina Gregor/Danielle Kockman	
195	[-] Finding 6	To increase the effectiveness of the Active Transportation capital project delivery and management practices and improve performance monitoring and reporting.	4	●								
196	1	ITOC should have SANDAG develop project delivery and management plans for Bike EAP.	High	1	●	SANDAG will develop a project management plan for the Active Transportation Capital Improvement Program.	July 2018	Planned Implementation date is June 2018.	Yes		Linda Culp	
197	2	ITOC should have SANDAG utilize project management tools on Bike EAP projects to monitor schedule and costs, and validate accuracy of Dashboard data.	High	1	●	SANDAG will build upon the financial reporting work initiated in FY 2015 in the Dashboard and validate data. SANDAG will develop project management tools through the program management plan (Recommendation No.15).					Linda Culp/Richard Chavez	
198	3	ITOC should have SANDAG set and capture performance data for outputs, outcomes, and project delivery for Bike EAP projects.	Medium	1	●	SANDAG staff will develop a public Dashboard portal for reporting delivery performance on bikeway projects scheduled to advertise or open-to-public in the upcoming fiscal year. The report will include information on project award amount related to the engineer's estimate and miles of bike path constructed related to total planned. SANDAG staff will assess the availability of accident and fatal bike crash information and investigate options for reporting bikeway system safety.	Recommendation was discussed with and noted as complete by ITOC during the February 2018 ITOC meeting		Yes		Linda Culp/Richard Chavez	
199	4	ITOC should consider alternate ITOC member terms so no more than two terms end in a given year.	High	1	●	SANDAG staff will review this recommendation with the ITOC to determine potential changes to ITOC member ending terms.					Ariana zur Nieden	
200	December 2014	SANDAG Comprehensive Annual Financial Report	0	●								
201	December 2013	SANDAG Comprehensive Annual Financial Report	0	●								
202	[+] July 2013	FY 2010 - FY 2012 Triennial Performance Audit of the San Diego Association of Governments (SANDAG)	3	●								
209	December 2012	SANDAG Comprehensive Annual Financial Report	0	●								
210	[+] May 2012	TransNet Triennial Performance Audit - 2012	22	●								
239	[+] May 2009	TransNet Triennial Performance Audit - 2009	25	●								
271	[-] INTERNAL AUDITS	SUBTOTAL COUNT OF RECOMMENDATIONS	35									
272	In Progress	Contracts and Procurement Incurred Cost Audit	0									
273	[-] August 2020	Salaries and Compensation Performance and Compliance Audit	36	●								
274	[-] Finding I	To ensure that SANDAG's Board properly governs and develops a system of internal controls over salaries, compensation, and benefits, the Board should:	4	●								
275	1	Assume ownership of and update the Board's Administrative Rules and Regulations.		1	●	Management shall review and if necessary, propose updates to the SANDAG Bylaws and Board Policy No. 017 (Delegation of Authority), for Board consideration and approval	Presented to Board of Directors on June 25, 2021 as "Complete/pending OIPA review"	June 30, 2021			General Counsel and Director of Organization Effectiveness	General Counsel and Organizational Effectiveness
276	2	Strengthen and amend the Board's Bylaws, and other Board Policies as necessary, to ensure consistency and clarity of Board documents.		1	●	Management shall propose updates to the SANDAG Bylaws and applicable Board policies, for Board consideration and approval	Presented to Board of Directors on June 25, 2021 as "Complete/pending OIPA review"	June 30, 2021			General Counsel	General Counsel
277	3	Evaluate retaining General Counsel for the Board to conduct legal research, prepare ordinances, resolutions, memoranda, administrative rules and regulations, and other legal documents, and advise the Board of Directors, and keep the Board apprised of its obligations for following applicable laws and regulations, and to ensure that Board documents are properly retained and changes approved by the Board to Board Bylaws, policies, and other documents are completed and tracked.		1	●	No action proposed. The Office of General Counsel currently performs these tasks and is accountable to the Board of Directors pursuant to both SANDAG's organizational structure as well as per ethical mandates.		N/A			N/A	N/A
278	4	Require SANDAG management to acknowledge that they are aware of and complying with the Board Bylaws, Policies, Administrative Rules and Regulations, and Manuals upon being hired and on an annual basis thereafter.		1	●	Management shall require all employees to acknowledge receipt of the Employee Handbook and SANDAG Bylaws at the time of employment and annually thereafter.		March 31, 2021	Yes	04/23/21	Director of Organization Effectiveness	Organization Effectiveness
279	[-] Finding II	To ensure that management cannot approve termination payments that exceed the amounts set forth in Board policies and rules and regulations, the Board should:	3	●								
280	1	Formally investigate the legality of management's actions of granting severance pay to employees who resigned without pending litigation, and the granting of the exception for paying more than 25 percent of sick leave to employees who voluntarily resign from SANDAG, and failure to report payouts to the Board in order to determine whether any personnel action should be taken against individuals for breach of fiduciary duty.		1	●	The Board has provided direction to the Executive Committee regarding this recommendation. Management will fully cooperate.		TBD			Executive Committee	Executive Committee
281	2	Require management to develop and formalize procedures, including but not limited to: • Ensuring termination pay is paid consistent with the Administrative Rules and Regulations set forth in Board policy. • Process for requesting approval from the Board for making termination payments not expressly written stated in the Board Policies and Administrative Rules and Regulations		1	●	Management shall clarify existing administrative policies and develop additional procedures related to separation/termination pay, including a process for seeking Board approval in the event a proposed transaction is not expressly covered by Board policy. Further, consistent with the Audit Committee's recommendation, management shall propose updates to the SANDAG Bylaws and/or relevant Board policies, for Board consideration and approval, pertaining to setting and reporting any future severance payments to the Board.	Presented to Board of Directors on June 25, 2021 as "Complete/pending OIPA review"	June 30, 2021			General Counsel, CFO, and Director of Organization Effectiveness	General Counsel, Finance, and Organization Effectiveness

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282	3	Require staff responsible for implementing procedures related to termination pay to attend training on updated procedures.		1	●	Management shall develop and provide training to designated employees regarding agency processes and procedures related to separation/termination pay.		December 31, 2021			CFO	Finance
283	Finding III	To ensure that management and Board members cannot approve salary increases and large dollar payouts without justification, the Board should:	3		●							
284	1	Formally investigate the legality of management's actions of granting large dollar salary increases and bonuses to the former Chief Deputy Executive Director, and failure to report the payouts to the full Board in order to determine whether any personnel action should be taken against individuals for breach of fiduciary duty.		1	●	The Board has provided direction to the Executive Committee regarding this recommendation. Management will fully cooperate.		TBD			Executive Committee	Executive Committee
285	2	Rescind all delegated authority to award salary increases and bonuses until such time as the investigation has taken place and appropriate controls have been implemented to ensure that abuse of the performance incentive program does not occur.		1	●	No action proposed. The actions described in response to Recommendations III.3, IV.1, VI.1, VI.2, and VI.3, address the introduction of policies and procedures		N/A			N/A	N/A
286	3	Clarify the responsibility of the Board Members acting in the capacity of the Chair and Vice Chair, to report actions taken on behalf of the full Board to ensure the Board is aware concerning awarding salaries increase and performance incentive pay.		1	●	Consistent with the Audit Committee's recommendation, management shall propose updates to the SANDAG Bylaws and/or relevant Board policies, for Board consideration and approval, that clarify the authority of Board leadership, as well as any reporting protocol for specified actions.	Presented to Board of Directors on June 25, 2021 as "Complete/pending OIPA review"	June 30, 2021			General Counsel	General Counsel
287	Finding IV	To ensure that SANDAG's Board is properly informed of SANDAG business and information is presented clearly, accurately, and timely, the Board should:	6		●							
288	1	Create and promulgate a Board policy defining special compensation for SANDAG employees.		1	●	Management shall develop, for Board consideration and approval, an administrative policy defining special compensation and the conditions for payment that meets the requirements of California Code of Regulations, Title 2, section 571(b) and any other applicable laws and regulations.	Presented to Board of Directors on June 25, 2021 as "Complete/pending OIPA review"	February 28, 2021	06/30/21	04/23/21	Director of Organizational Effectiveness	Organization Effectiveness
289	2	Create and promulgate a policy which addresses the nature and timing of information that SANDAG management and staff should present to the Board and the public.		1	●	Management shall develop an administrative policy and procedure for presenting salary range and special compensation tables to the Board for consideration and approval on at least an annual basis that meets the requirements of California Code of Regulations, Title 2, sections 570.5 and 571(b), and any other applicable laws and regulations.	Presented to Board of Directors on June 25, 2021 as "Complete/pending OIPA review"	June 30, 2021			CFO and Director of Organization Effectiveness	Finance and Organizational Effectiveness
290	3	Require management to develop and formalize procedures for budgeting and reporting financial information, specifically salaries and benefits information, to the Board in accordance with applicable laws, regulations, Board Bylaws, and Board Policies.		1	●	Management shall review existing practices and procedures, and prepare additional documentation, regarding preparation and communication of salary and benefits budgeting and reporting information to the Board	Presented to Board of Directors on June 25, 2021 as "Complete/pending OIPA review"	June 30, 2021			CFO and Director of Organization Effectiveness	Finance and Organizational Effectiveness
291	4	Require management to update its methodology and formalize procedures for determining the total Annual Compensation Pool and in alignment with Board defined special compensation and approved special compensation tables.		1	●	Management shall review existing practices and procedures, and prepare additional documentation, regarding preparation and communication of the annual compensation adjustment pool recommended to the Board, and consistent with the special compensation administrative policy.	Presented to Board of Directors on June 25, 2021 as "Complete/pending OIPA review"	June 30, 2021			CFO and Director of Organization Effectiveness	Finance and Organizational Effectiveness
292	5	Require management to develop and formalize a procedure for reconciling the Annual Compensation Pool to amounts awarded to employees and report performance incentives earned by employee name, title, amount, and period earned in accordance laws and regulations.		1	●	Management shall develop and document procedures for reconciling the annual compensation adjustment pool to the actual compensation adjustment amounts provided to employees.		December 31, 2021			CFO	Finance
293	6	Require staff to review formalized policies and procedures to ensure staff is aware of their roles and responsibilities for receiving and documenting approvals of salary schedules and special compensation.		1	●	Management shall require those employees with responsibilities related to the preparation and presentation of salary range and special compensation tables to the Board to review and acknowledge their understanding of related policies and procedures on an annual basis.	Presented to Board of Directors on June 25, 2021 as "Complete/pending OIPA review"	December 31, 2021	06/30/21		Director of Organization Effectiveness	Organization Effectiveness
294	Finding V	To ensure that SANDAG has adequate procedures in place to ensure the accuracy and reliability of SANDAG's financial information the Board should:	6		●							
295	1	Require Financial Services to create and formalize procedures for reallocating special compensations costs to projects.		1	●	Management shall review existing procedures and if necessary, create additional procedures, for allocating the costs associated with employee performance bonuses to projects.		December 31, 2021			CFO	Finance
296	2	Require Financial Services to develop and formalize procedures for reporting special compensation to CalPERS in accordance with applicable laws and regulations, including documenting that Financial Services has reviewed that amounts were accurately reported for periods earned.		1	●	Management shall review existing procedures and if necessary, develop additional procedures, for reporting special compensation items to CalPERS.		December 31, 2021			CFO	Finance
297	3	Require Financial Services to review the allocations for bonuses paid, identify whether bonus amounts were accurately reallocated to projects based on supporting time sheets and other documentation, and correct any amounts not properly charged to projects.		1	●	Management shall review existing procedures and prepare additional documentation for allocating the costs associated with employee performance bonuses to projects.		December 31, 2021			CFO	Finance
298	4	Require Financial Services to update accounting procedures to address the issues identified in this report, including but not limited to, ensuring procedures are clearly and concisely written, control activities are clearly stated, the document is properly indexed and dated, and login information, passwords, and other confidential information is removed.		1	●	Management shall review existing practices and update procedures when applicable to ensure proper controls are in place related to payroll processing functions.		December 31, 2021			CFO	Finance
299	5	Require staff to review formalized policies and procedures to ensure staff is aware of their roles and responsibilities for ensuring sound financial practices within SANDAG.		1	●	Management shall provide training to designated employees, or designated employees shall attend training by outside providers, on at least an annual basis that emphasizes the importance of sound financial practices with respect to their role and responsibilities at SANDAG.		December 31, 2021			CFO	Finance
300	6	Require all SANDAG employees to acknowledge that they have read and understand their fiduciary duties as provided in Board Policy 041 and their obligation to report fraud, waste, and abuse, as well as, their protection as a whistleblower as provided in Board Policy 039.		1	●	Management shall require all SANDAG employees to acknowledge receipt and their understanding of Board Policy Nos. 041 (Internal Control Standards) and 042 (Policy of Reporting Procedures and Form for Fraud, Waste, and Abuse).		March 31, 2021	Yes	04/23/21	Director of Organizational Effectiveness	Organization Effectiveness
301	Finding VI	Based on the auditor's review, and to ensure adequate controls over approvals over performance incentives and special compensation the Board of Directors should:	4		●							
302	1	Require management to develop and seek Board approval a special compensation table, which defines the amounts to be awarded to employees, in accordance with applicable laws and regulations and aligned with the Board's defined special compensation plan on an annual basis.		1	●	Consistent with the Audit Committee's recommendation, management shall develop a procedure for presenting a special compensation table to the Board for consideration and approval on an annual basis as part of the annual program budget that meets the requirements of California Code of Regulations, Title 2, section 571(b) and any other applicable laws and regulations		June 30, 2021			Director of Organization Effectiveness	Organization Effectiveness

Report Issue Date	Audit Report Title/Issue/Recommendation	Count & Priority	No. of Times Recommended	Status	Corrective Action	Date of Implementation	Planned Implementation Date	Revised Implementation Date	OIPA Tested	Date to AC	Recommendation Owner	Recommendation Dept.
303	2		1	●	Management shall document procedures related to compensation adjustments (merit increases and bonus awards) provided to employees, including eligibility criteria, the review and approval process, and preparation and maintenance of supporting documentation.		September 30, 2021				Director of Organization Effectiveness	Organization Effectiveness
304	3		1	●	Management shall develop additional reference materials and provide training to supervisors and management regarding the completion of performance evaluations, and the preparation and approval of compensation adjustment recommendations for employees.		September 30, 2021				Director of Organization Effectiveness	Organization Effectiveness
305	4		1	●	Management shall develop and document procedures for reconciling the compensation adjustment amounts provided to employees with the amounts approved by management.		December 31, 2021				CFO	Finance
306	Finding VII	To ensure that SANDAG has an adequate process for determining and setting salary ranges, SANDAG's Board should:	3	●								
307	1		1	●	Management shall develop an administrative policy and procedures for maintaining SANDAG salary ranges including the general methodology used for conducting periodic market salary range surveys, analyzing survey results, and preparing recommendations for salary range changes.		December 31, 2021				Director of Organization Effectiveness	
308	2		1	●	No action proposed.		N/A				N/A	N/A
309	3		1	●	Management shall require all SANDAG supervisors and employees to develop and maintain job descriptions for each position.		June 30, 2022				Director of Organization Effectiveness	Organization Effectiveness
310	Finding VIII	SANDAG Risked Future Deficiencies by Significantly Increasing the Number of Executive Team Managers and Their Salaries Without Justification:	4	●								
311	1		1	●	Management shall review existing practices and revise processes related to maintaining agency systems, records, and documents that include information about employee names, job titles, etc.		December 31, 2021				Director of Organizational Effectiveness	Organization Effectiveness
312	2		1	●	Consistent with the Audit Committee's recommendation, no action is proposed.		N/A				N/A	N/A
313	3		1	●	Consistent with the Audit Committee's recommendation, no action is proposed.		N/A				N/A	N/A
314	4		1	●	Management shall complete a salary range study to determine the market value of agency positions, including newly defined executive-level positions that can be reasonably benchmarked, based on job duties and responsibilities.	Presented to Board of Directors on June 25, 2021 as "Complete/pending OIPA review"	June 2021				Director of Organizational Effectiveness	Organization Effectiveness
315	Finding IX	To ensure that SANDAG has fair, objective and competitive hiring practices SANDAG should:	2	●								
316	1		1	●	No action proposed.		N/A				N/A	
317	2		1	●	No action proposed.		N/A				Director of Organizational Effectiveness	Organization Effectiveness
318	3		1	●	Management shall develop, document, and implement procedures and processes related to the recruitment program that support fair and competitive hiring practices, including preparation of position announcements, advertising strategies, application submittal and review procedures, selection activities, and approval of job offers.		December 31, 2021				Director of Organizational Effectiveness	Organization Effectiveness
319	Finding X	SANDAG Management Forced Employees into At-Will Employment Contracts Violating Employee Rights. The OIPA recommends that SANDAG:	1	●								
320	1		1	●	No Action Proposed		N/A				N/A	N/A
321	January 2017	SANDAG Small Business Program Audit	0	●								