



Annual Work Plan

Fiscal Year 2026

SANDAG

OIPA

Office of the Independent
Performance Auditor

Revised April 10, 2026

FY 2026 Work Plan Proposed Revision

Following its adoption by the Audit Committee each year, the Office of the Independent Auditor (OIPA) Annual Audit Plan (Plan) undergoes periodic reviews to ensure that OIPA is equipped to meet the goals and objectives set forth in Assembly Bill 805 (Gonzalez, 2017) and SANDAG Board Policy No. 039: Audit Policy Advisory Committee and Audit Activities (Board Policy No. 039) and to adapt to changing priorities and circumstances.

The proposed modifications to the FY 2026 Work Plan are identified below with corresponding explanations in the footnotes.

Performance Audits Currently in Process and to be Completed in FY 2026

- Contract Oversight of and by HNTB
- Independent Assessment of the Finance Department
- *Extended:* Administration of Bike Program – Early Action Plan (EAP)¹

Performance Audits/Investigations to be Initiated and Completed in FY 2026

- *Extended:* Inventory Management: Major and Minor Assets²
- *Deferred:* Review of Sole Source Solicitation Process Improvements³
- Two (2) Investigation Reports anticipated

Performance Audits to be Initiated in FY 2026

- SANDAG's Hiring and Promotion Practices⁴
- *Deferred:* Assessment of Planned Capital Project Outcomes⁵

OIPA's Annual and Quarterly Reports Presented in FY 2026

- Annual Audit and Investigation Recommendation and Corrective Action Plan (CAP) Status Report
- Annual Investigations Report
- Annual Work Plan and Risk Assessment
- Annual External Recommendation Compilation
- Quarterly CAP Updates

¹Audit planning required additional time due to its extensive scope and complexity. Also, team members were assigned to other priorities which impacted the audit's projected completion date; audit to be released in FY 2027.

²Due to timing of audit committee meetings, audit will not be released until July 2026.

³ Audit deferred allowing SANDAG sufficient time to complete improvements underway in the sole source process.

⁴Previously identified as a contracted audit; however, OIPA is performing the audit.

⁵Audit deferred allowing SANDAG sufficient time to complete improvements underway in Capital Project Management.