

FY26 Audit Plan and Audit Issues Progress

September 10, 2025



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Audit Operations Update

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Since the March 2025 Finance & Audit Committee (F&A), Audit Operations (AO) has made progress on

- Audit Planning
- Issue Tracking
- Formalizing the Audit Policy and Charter
- Piloting a new audit procedures to operationalize the Policy

Audit Plan Progress

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The FY26 Audit Plan consists of twenty-seven (27) audits.

AO has rolled the remaining twenty-one (21) FY24 and FY25 audits into the FY26 Audit Plan to focus effort and resources on completing previously planned audits.

We have added six (6) new audits, which are RTA's which reoccur on three-year cycles, as well as our annual CARM audit.

Since our last audit plan report in March of 2025, AO has made the following progress against the audit plans:

- Nine (9) audits are still in progress, four (4) of which are near completion
- Two (2) audits have been started
- One (1) audit has been completed
- Three (3) audits are delayed due to competing outside audits and ongoing software implementations

FY24/25 Audit Project Rollovers

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Title	Stage
RMV Out of State / SPEXS	Reporting
IT Project Management (PMO)	Reporting
Berkshire Regional Transit Authority(BRTA)	Reporting
RMV Medical Affairs Unit	Reporting
Vertex Aerospace Highway ATC	Fieldwork
Montachusett Regional Transit Authority (MRTA)	Fieldwork
Nantucket Regional Transit Authority(NRTA)	Fieldwork
Cape Ann Transportation Authority(CATA)	Fieldwork
IT Disaster Recovery	Fieldwork
MassDOT IT Data Privacy	Fieldwork
IT Applications	Planning
Brockton Area Transit(BAT)	On Hold
MassDOT 3rd Party Vendors	On Hold
MassDOT 3rd Party Vendors- IT	On Hold

FY24/25 Audit Project Rollovers

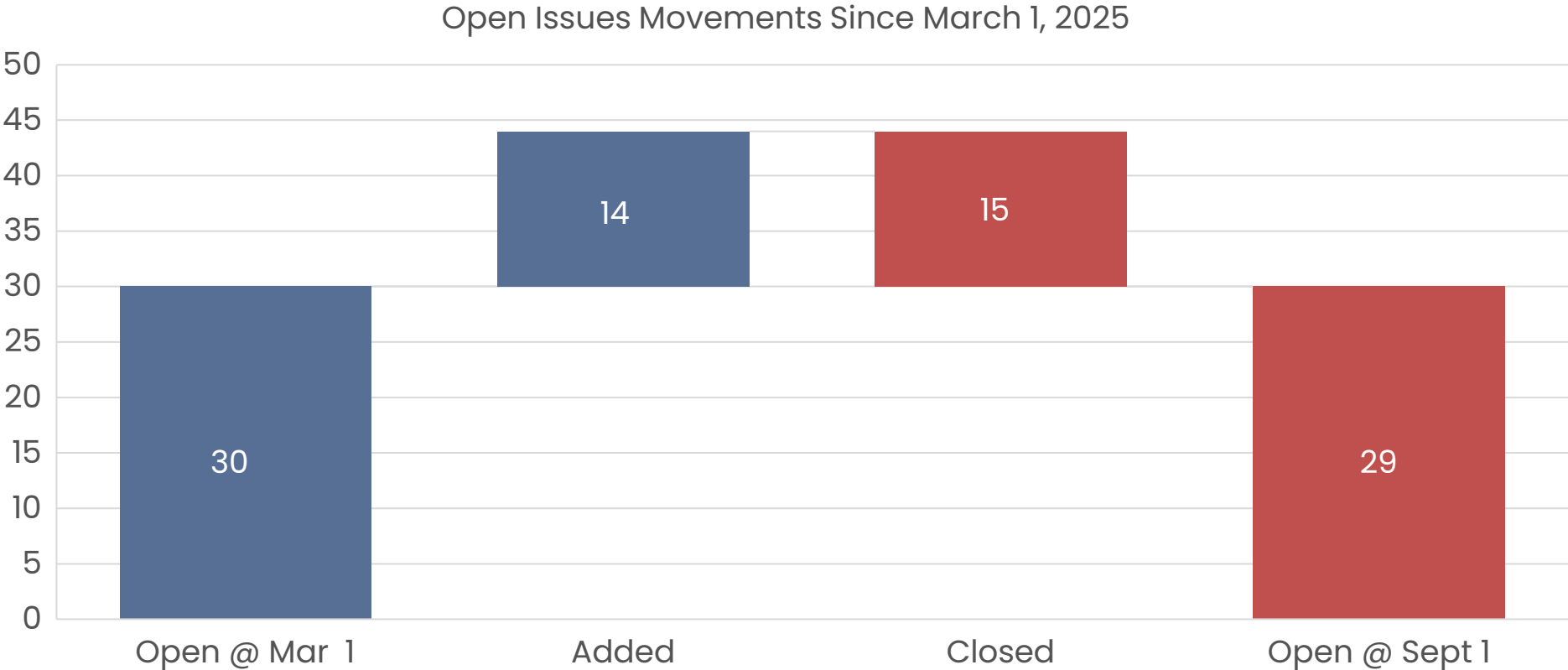
Title	Stage
RMV License Suspensions	
Transportation Network Company Toll Reimbursement	
RMV Salvage Title and Auctions	
MassDOT Cybersecurity	
RTD 3rd Party Vendors	
MassDOT Revenue Operations	
MassDOT Highway Bridge Program	

FY26 Audit Project Additions

Title
Worcester Regional Transit Authority (WRTA)
Franklin Regional Transit Authority (FRTA)
Merrimack Valley Regional Transit Authority (MVRTA)
Martha's Vineyard Transit Authority (VTA)
Greater Attleboro Taunton Regional Transit Authority (GATRA)
CARM (Big Dig Fund)

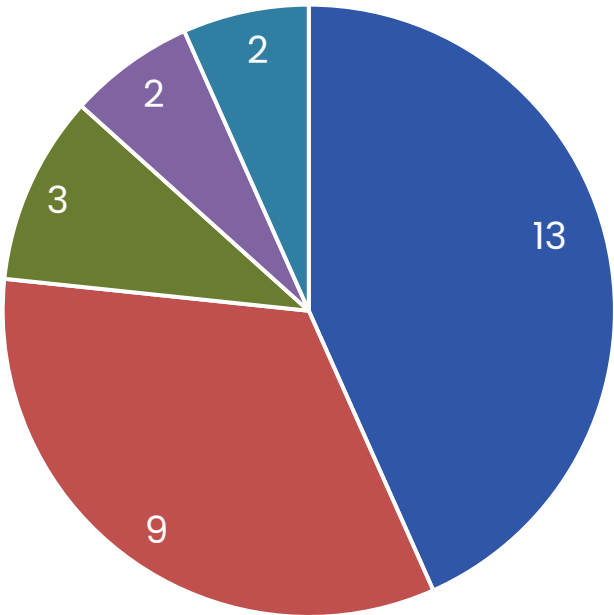
Audit Issues Trends

Since March 1, 2025, AO has added fourteen (14) new audit findings and closed fourteen (14).



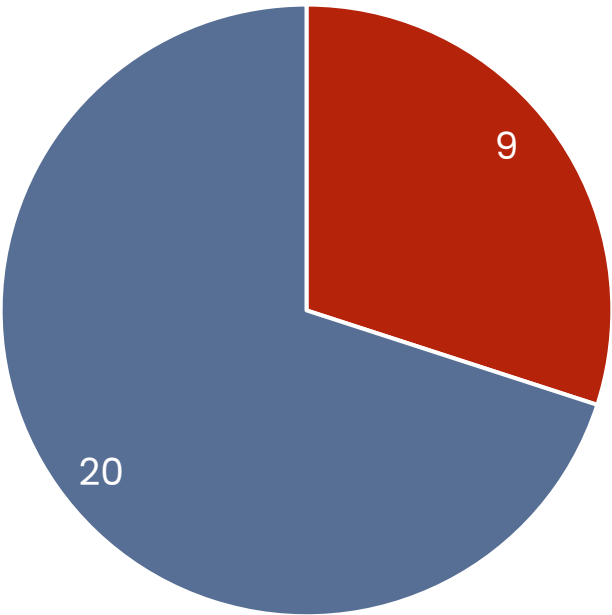
Open Audit Issues

Open Issues by Division



■ Highway ■ IT ■ Shared Services ■ Rail & Transit ■ RMV

Open Issues by Rating



■ High ■ Medium

Thank you

