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## *Alameda Corridor Transportation Authority*

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Meeting Date: December 14, 2023  
To: Audit Committee of the Governing Board  
From: Kevin L. Scott, Chief Financial Officer   
Subject: APPROVAL FY 2024-2025 Audit Plan

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**Recommendation:**

Approve the FY 2024-2025 Audit Plan.

**Discussion:**

ACTA's current internal auditor is BCA Watson Rice – Western Region, LLP (BCA). ACTA's two-year extension to BCA's agreement was approved by ACTA's Governing Board at its December 2022 meeting. BCA will continue to provide these audit services through June 30, 2025 at which time the agreement will expire. Prior to the expiration of the agreement with BCA, ACTA staff will conduct a competitive selection process for a successor internal auditor, followed by a request for Governing Board approval of an agreement with the selected auditor.

ACTA staff recommends the Audit Committee to approve the FY 2024-2025 Audit Plan. During FY 2024-2025, ACTA's internal auditor BCA will audit key ACTA service providers including the four ACET joint venture partners, AECOM, Moffatt & Nichol, Jenkins/Gales & Martinez, and TELACU. In September 2025, ACTA will assign a successor internal auditor to audit ACTA's maintenance contractor, Railworks Track Services, LLC. The results and findings of each audit will be forwarded to members of the ACTA Audit Committee. Approval is requested at this time because ACTA's FY 2024-2025 year may begin before the Audit Committee convenes again.

Attached are the Internal Audit Schedules for FY 2022-2023 (showing audit completion dates), FY 2023-2024 (approved at the November 2022 Audit Committee meeting), and the proposed schedule for FY 2024-2025.

**Transmittals:**

Transmittal 1 - Internal Audit Schedules FY2022-2023 through FY2024-2025

