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## *Alameda Corridor Transportation Authority*

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Meeting Date: December 12, 2024  
To: Audit Committee of the Governing Board  
From: Kevin L. Scott, Chief Financial Officer   
Subject: APPROVE FY 2025-2026 Audit Plan

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**Recommendation:**

Approve the FY 2025-2026 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 approve the FY 2025-2026 Audit Plan. In September 2025, ACTA will assign a successor internal auditor to audit ACTA's maintenance contractor, Railworks Track Services, LLC, for calendar year 2024. This will be the last full year of the contract to be audited. The results and findings of the audit will be forwarded to members of the ACTA Audit Committee. Approval is requested at this time because ACTA's FY 2025-2026 may begin before the Audit Committee convenes again.

Attached are the Internal Audit Schedules for FY 2023-2024 (showing audit completion dates), FY 2024-2025 (approved at the December 2023 Audit Committee meeting), and the proposed schedule for FY 2025-2026.

**Transmittals:**

Transmittal 1 - Internal Audit Schedules FY2023-2024 through FY2025-2026

