Sacramento Transportation Authority
Agreed Upon Procedures; Agencies to Test

ITOC Approved: 11/5/2026

	Previous Audits							Current Audit	
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	Comments
Ongoing									
City of Rancho Cordova	X			X			X		Rotate every two years.
City of Citrus Heights								X	Rotate every two years.
City of Elk Grove	X		X		X	X		X	Rotate every two years.
City of Folsom		X		X			X		Rotate every two years.
City of Galt	X		X		X	X		X	Rotate every two years.
City of Isleton	X		X		X	X		X	Rotate every two years.
City of Sacramento	X	X	X	X	X	X	X	X	Due to size of ongoing allocation, they are always tested.
County of Sacramento	X	X	X	X	X	X	X	X	Due to size of ongoing allocation, they are always tested.
County of Sacramento Parks								X	Test in FY26
Paratransit				X			X		Rotate every two years.
SMAQMD				X			X		Rotate every two years.
SRTD	X	X	X	X	X	X		X	Due to size of ongoing allocation, they are always tested.
Capital									
Caltrans	X	X	X	X	X	X	X	X	Due to complexity of transactions, they are always tested.
City of Citrus Heights									Not material in this year.
City of Elk Grove									Contract hasn't started, do not test.
City of Folsom									Contract hasn't started, do not test.
City of Galt									Not material in this year.
City of Isleton									No current contracts.
City of Rancho Cordova		X				X			Not material in this year.
City of Sacramento					X			X	Not tested for some time. Transactions aren't significantly material.
Connector JPA	X	X	X	X	X	X	X	X	Due to agency size risk is higher, they are always tested.
County of Sacramento	X		X	X	X	X	X	X	Due to size of capital allocation and spend, they are always tested.
SRTD									Not tested for some time. Transactions aren't significantly material.
# Tested	**10**	**7**	**9**	**10**	**10**	**10**	**9**	**12**	