BROWN ARMSTRONG
CERTIFIED PUBLIC ACCOUNTANTS

DRAFT

November 1, 2026

Dustin Purinton, CPA
Chief Financial Officer
Sacramento Transportation Authority
801 12th Street, Floor 5
Sacramento, California 95814-2947

Dear Mr. Purinton:

Enclosed are our draft recommendations and comparative report, and the draft proposed revisions to the Performance Audit Objectives and Performance Standards. They respond to the ITOC's August 27, 2026 request that the auditors review the AUP procedures in comparison with other agencies.

We built the proposed revisions from Attachment A as adopted October 9, 2025. Each of the 33 proposed objectives traces to an Ordinance or Expenditure Plan requirement or a Board policy. The last page of the proposed revisions maps each current objective to its proposed treatment. This page is a review aid and is not part of the standards.

Bracketed items in the proposed revisions are parameters for STA and the ITOC to set. They include the sample basis, the fund balance limit, the capital close-out period, the fee remittance period, and the cost and schedule reporting threshold.

This draft is for STA's round of review. Please send your comments in time for the November 2 agenda packet deadline. We will incorporate them and present the recommendations to the ITOC on November 5, 2026, for its recommendation to the STA Board on November 12, 2026.

STA staff, the ITOC, and the Board decide which recommendations and revisions to adopt. Please contact me with any questions.

Sincerely,

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

By: Ryan L. Nielsen, CPA
Partner

Enclosures

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