



ITEM ID: 2026-284-0

TRANSMITTAL DATE: October 16, 2026

MEETING DATE: October 23, 2026

TO: Board of Directors

FROM: Elisabeth Lazuardi, Director, Audit

SUBJECT: Performance Audit: Travel and Business Expenses

Issue

The Internal Audit Department (Internal Audit) completed the Performance Audit: Travel and Business Expenses (2026-05-IA).

Recommendation

Receive and file.

Strategic Commitment

This report aligns with the Strategic Business Plan commitment of:

- **Modernizing Business Practices:** We will improve our operational efficiency through transparency, objective metrics and streamlined governance, reducing over-reliance on subsidy while bringing our system into a state of good repair and investing in the development of our employees. Through the performance audit of Travel and Business Expenses, corrective actions will be identified to strengthen internal controls, improve oversight and monitoring, enhance compliance with policies and procedures, and increase the efficiency and transparency of expense reporting practices.

Background

This audit was included in the *FY 2026 Internal Audit Annual Plan* approved by the Board of Directors on July 25, 2025.

Discussion

The objective of the audit was to evaluate the SCRRA's compliance with established travel and business expense policies and procedures and identify any policy gaps.

The audit report included four findings and four recommendations. Management agreed with the findings and developed corrective actions.

Next Steps

Internal Audit will track the progress of the corrective actions developed by management.

Prepared by: Claudia Casasola, Auditor II

Approved by: Elisabeth Lazuardi, Director, Audit

Attachment(s)

[Attachment A - Performance Audit: Travel and Business Expenses \(2026-05-IA\)](#)
[Presentation - Travel & Business Expenses Audit](#)