Utah Transit Authority

Audit Committee

MEETING MINUTES - Final

669 West 200 South
Salt Lake City, UT 84101

Monday, June 22, 2026 **3:00 PM** **FrontLines Headquarters**

Present: Chair Carlton Christensen
Jeff Acerson
Bob Stevenson
Natalie Hall
Beth Holbrook

Also attending were UTA staff and interested community members.

1. Call to Order & Opening Remarks

Chair Carlton Christensen welcomed attendees and called the meeting to order at 3:00 p.m.

2. Safety First Minute

Carlton Christensen, UTA Board Chair, delivered a brief safety message.

Bob Stevenson joined the meeting at 3:04 p.m.
Natalie Hall joined the meeting via Zoom at 3:04 p.m.

3. Consent

a. Approval of the March 9, 2026, Audit Committee Meeting Minutes

A motion was made by Council Member Stevenson, and seconded by Trustee Holbrook, to approve the consent agenda. The motion carried by a unanimous vote.

4. Audit Committee Actions

a. 2025 UTA Annual Comprehensive Financial Report (ACFR) and National Transit Database (NTD) Agreed upon Procedure Report

Viola Miller, UTA Chief Financial Officer, was joined by Rob Lamph, UTA Comptroller and Brad Schelle, Crowe Engagement Signing Partner. They reviewed and recommended acceptance of the 2025 UTA Financial Audit Report and National Transit Database Agreed Upon Procedure Report by UTA's Board of Trustees.

Schelle reported that UTA was issued a clean opinion with one material weakness involving accounting for capital and subscription assets. Discussion followed. Questions regarding how assets are calculated were asked. Staff answered, once projects are completed and placed into service, those costs are then depreciated over the asset's useful life.

Committee members and staff commented that capital assets have been a longstanding challenge, but management is improving processes, systems, and staffing. Efforts include better cross-department collaboration, process improvements, enhanced use of existing systems, and added expertise through a new contracts management group. While new procedures are already in place for newer projects, older projects will continue to require closer oversight until the full benefits of new processes are realized.

A motion was made by Trustee Beth Holbrook and seconded by Trustee Jeff Acerson to approve the 2025 UTA Annual Comprehensive Financial Report (ACFR) and National Transit Database (NTD) Agreed upon Procedure Report, with amendments to the list of Authority officers and administration. The motion carried by a unanimous vote.

5. Internal Audit Update

a. Internal Audit Update

- **2025 Internal Audit Plan Status**
- **2026 Internal Audit Plan Status**

Annette Royle, UTA Chief of Board Strategy and Governance, was joined by Vi Miller who reported on the status of projects from the 2025 and 2026 Internal Audit Plans.

b. Open Issues Report - June 2026

Annette Royle was joined by Vi Miller and Luke Barber, UTA Senior Internal Auditor, and reported on the Open Audit Recommendation Report outstanding issues and recommendations from prior internal audit reports and provided the status of those issues.

Discussion followed and questions were raised regarding 1099 compliance issues. Staff noted that significant progress has been made in addressing 1099 compliance issues. The issue stemmed from IRS reporting changes that were not initially captured in the system, requiring extensive manual cleanup. Remaining concerns are primarily related to claims vendors, where system limitations make tracking more complex. Staff expect the review and cleanup process to be completed by the end of the third quarter, with continued improvements in audit results.

6. Internal Audit Reports

a. Vanpool Operations Audit Report (25-02)

Johanna Goss, UTA Senior Internal Auditor, was joined by Luke Barber, Michael Goldman, UTA Special Services Program Manager, and Viola Miller, to report back on the vanpool operations audit 25-02. This audit evaluated the governance, risk management, vehicle maintenance, customer experience and accounting practices of the department.

Discussion followed. Questions regarding electronic record keeping practices and back up options in place were posed by the Committee. Staff reassured the committee members that there are sufficient record keeping processes in place. This department is one of the revenue generating sections of the company. No missteps were found in the audit, but Goss noted there were accounting misstatements identified and a need for better separation of duties.

b. Bus Safety Audit Report (25-12)

Luke Barber was joined by Travis King, UTA Director of Safety and Security, and said the report included an outsourced audit of bus safety practices and procedures. The audit was performed by auditors from the American Public Transportation Association (APTA). There were no findings of non-compliance, and the safety team discussed action plans to address the recommendations.

Questions were raised regarding coordination with the police department and OSHA training. Staff responded.

c. Light Rail Safety Audit Report (26-08)

Luke Barber was joined by Travis King to report back about Light Rail Safety. Audit procedures were primarily based on checklists published by the FTA. The report was limited to observations and no recommendations.

d. Information Technology Physical Environment and Security Audit Report (25-14)

Luke Barber was joined by Alisha Garrett, UTA Chief Enterprise Strategy Officer and Kyle Brimley, IT Director, who explained UTA’s Information Technology (IT) Department supports nearly 3,000 employees. Effective physical and environmental security controls help protect assets, support business operations, and reduce the risk of service disruptions, unauthorized access, equipment damage, and data loss.

This audit evaluated the governance, design and implementation of physical security, and design and implementation of environmental security.

A question was asked about system priorities. Staff explained that critical systems are prioritized and mapped for disaster recovery. With recently approved funding, the organization is acquiring the remaining hardware needed to establish a fully restored backup environment, allowing all systems to be switched to a backup system if a facility or primary system is lost. This capability is expected to be in place once the new hardware is installed.

e. Job Description Process Audit Report (25-15)

Johanna Goss was joined by Ann Green-Barton, UTA Chief People Officer who reported that the audit included current procedures and the job descriptions process. This audit evaluated the governance activities, completeness, and accuracy of job description documents. It was noted that the policy has not been reviewed for nine years. The new system “Workday” has helped make this updating process easier.

f. Customer Support Governance Audit Report (26-01)

Johanna Goss was joined by Nichol Bourdeaux, Chief Planning and Engagement Officer, who reminded everyone that the customer service team works with customers in person, over the phone, and through computer communications to ensure a positive experience, provide accurate service information, and offer tailored support to customers’ needs. This audit evaluated the governance and risk management activities of the department.

A question was asked about the incorporation of artificial intelligence and chatbots in customer service. Staff answered that it may be moving in that direction.

7. Adjourn

A motion was made by Council Member Stevenson and seconded by Trustee Holbrook, to adjourn the meeting. The motion carried by a unanimous vote and the meeting adjourned at 4:28 p.m.

Transcribed by Cherilyn Bradford
Executive Assistant to the Board
Utah Transit Authority

This document is not intended to serve as a full transcript as additional discussion may have taken place; please refer to the meeting materials or audio located at https://www.utah.gov/pmn/sitemap/notice/1079483.html for entire content. Meeting materials, along with a time-stamped video recording, are also accessible at https://rideuta.granicus.com/player/clip/462.

This document along with the digital recording constitute the official minutes of this meeting.

June 22, 2026 was the final meeting of the UTA Audit Committee, as organized by the current Board of Trustees. The Committee is discontinued due to the Board being dissolved per Senate Bill 197 in the 2026 Utah Legislative session. These minutes were distributed to the Audit Committee members via email with a request for feedback prior to being signed by the Committee chair.

Approved Date: June 26, 2026

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Carlton J Christensen
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Carlton J. Christensen
Chair, Board of Trustees