

# **Open Audit Recommendations Report - December 2025**



# Open Issues Update

December 15, 2025



Agenda Item 5. b.



## Summary of Recent Activity

- 12 Issues Closed
  - Five in People Office
  - Four in Capital Services
  - Two in Finance
  - One in Operations
- As of report publishing, the following issues were in process of closing:
  - Two submitted for change, awaiting further documentation
  - Management gathering evidence for two issues
  - One Capital Services issue should be closed pending policy adoption expected January 2026.
  - One Finance issue should be closed pending Workday implementation.
- 13 issues reported in the September 2025 Audit Committee meeting were added to the report.
  - Resolution is not expected on these by now.



## Issues closed since last Audit Committee Meeting, page 1

- Issue R-22-07-01 Project Requests
  - Capital Development Management has created a new form for requesting capital projects with new budgetary information requirements.
- Issue R-22-06-1 Support Fleet Governance and Resources
  - Non-Revenue Vehicle Management presently has sufficient resources to meet their needs.
- Issue R-22-06-05 Vehicle Use Thresholds
  - Non-Revenue Vehicle Management has established minimum use thresholds in formal procedure document.
- Issue R-22-06-6 Access to Purchase Card System
  - Non-Revenue Vehicle Management has received access to the US Bank system to pull reports and receipts for vehicle related purchases.



## Issues closed since last Audit Committee Meeting, page 2

- Issue R-23-11-A Human Resources Information System
  - Management has procured a new Human Resource system, has procured training on the new system, and has formal plans for an orderly implementation.
- Issue R-23-11-D Talent Acquisition Team Structure
  - Management has created a supervisor position and have one additional specialist compared to March 2023.
- Issue R-23-11-F Jobvite Validation Rules
  - This issue was administratively closed because the Jobvite system is being replaced.
- Issue R-23-11-H Talent Acquisition Team Communication
  - The Talent Acquisition team has various huddles and team meetings at a regular cadence.
- Issue R-23-11-I Immediate Process Improvements
  - Management has demonstrated a culture of continuous improvement.



## Issues closed since last Audit Committee Meeting, page 3

- Issue R-24-01-01 Disclosures to UTA Ethics Officer
  - Procurement Management has created a new form that requires the Ethics Officer to sign off on potential or actual conflicts-of-interest identified during a procurement.
- Issue R-24-01-02 Procurement Department is Under-resourced
  - Procurement management converted a contractor position to a full-time employee position. They are monitoring need to determine if a second contractor position should be converted.
- Issue R-23-04-2 Transit Communication Center Staffing
  - Management accepted the risk. They are restructuring the dispatch centers instead of adding additional headcount.



## Open Issues by Audit Plan Year

Audit Plan Year	Current Count of Open Issues	Count of Open Issues September 2025	Change
2020	2	3	-1
2021	7	7	0
2022	3	6	-3
2023	10	16	-6
2024	1	3	-2
2025	15	2	13
<b>Total</b>	<b>38</b>	<b>37</b>	<b>1</b>

**Note:**

- 39% of currently open issues are from the 2025 plan, up from 5% in September. With the totals about the same, this indicates that old issues are being addressed.



## Open Issues by Chief Office

Chief Office	Current Count of Open Issues	Count of Open Issues September 2025	Net Change
Capital Services	6	10	-4
Enterprise Strategy/Operations	0	1	-1
Finance	12	6	6
Operations	15	10	5
People Office	5	10	-5
<b>Total</b>	<b>38</b>	<b>37</b>	<b>1</b>

**Note:**

- 13 new issues were reported in September Audit Committee meeting
  - 8 Finance
  - 5 Operations

