



Utah Transit Authority

Audit Committee

MEETING MINUTES - Draft

669 West 200 South
Salt Lake City, UT 84101

Monday, June 16, 2025

3:00 PM

FrontLines Headquarters

Present: Chair Carlton Christensen
Beth Holbrook
Bob Stevenson
Natalie Hall

Excused: Jeff Acerson

Committee members Bob Stevenson and Natalie Hall joined the meeting electronically.

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 3:02 p.m.

2. Safety First Minute

Heather Barnum, UTA Chief Communications Officer, delivered a brief safety message.

3. Consent

a. Approval of March 10, 2025, Audit Committee Meeting Minutes

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

4. Audit Committee Actions

a. 2024 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 with Crowe LLP.

Schelle provided information on Crowe LLP (Crowe) and discussed Crowe's audit approach, timeline, deliverables, and results. Schelle reported on one significant deficiency in internal controls and five deficiencies communicated via the management letter. No issues with fraud and no material weaknesses in internal controls were noted in the findings. Schelle concluded with a review of other required communications and emerging issues that could impact UTA's financial management.

Discussion ensued. Questions on nurturing skepticism, agreement tracking, construction project transfer automation, Inflation Reduction Act tax credits, and compensated absences accruals were posed by the committee and answered by staff.

A motion was made by Committee Member Stevenson, and seconded by Trustee Holbrook, to recommend acceptance of the 2024 UTA ACFR and NTD Agreed Upon Procedure Report by the UTA Board of Trustees. The motion carried by a unanimous vote.

5. Internal Audit Update

a. Internal Audit Update

- **2024 Internal Audit Plan Status**
- **2025 Internal Audit Plan Status**

Mike Hurst, UTA Director of Internal Audit, reported on the 2024 and 2025 Internal Audit Plans status.

b. 2024 UTA Internal Audit External Assessment - Remediation Action Plans

Mike Hurst was joined by Alisha Garrett, UTA Chief Enterprise Strategy Officer.

Hurst provided background information on the external assessment and reviewed gaps of conformance and action plans, as well as opportunities for continuous improvement and action plans.

Discussion ensued. Questions on aligning internal audit work with the enterprise risk management (ERM) assessment, closure of conformance gaps validation, IA policies and procedures manual delay, and third party assurance over ethics controls were posed by the committee and answered by staff.

c. Open Audit Recommendations Report - June 2025

Mike Hurst was joined by Alisha Garrett.

Hurst provided a procedural update on shared work between ERM and internal audit. He then reviewed issues changes since the last UTA Audit Committee meeting.

Discussion ensued. A question on management of low priority issues from the recruitment assessment was posed by the committee and answered by staff.

6. Internal Audit Reports

a. 2025 Assurance Map (25-11)

Mike Hurst discussed the need for an assurance map and highlighted findings from the 2025 Assurance Map.

Discussion ensued. Questions on the frequency of updates to the assurance map and reporting cadence were posed by the committee and answered by Hurst.

b. Construction Cost Audit Report (24-02)

Mike Hurst was joined by David Hancock, UTA Chief Capital Services Officer; Daniel Hofer, UTA Director of Capital Programming & Support; and Luke Barber, UTA Senior Internal Auditor.

Staff reviewed the audit scope and recommendations.

Discussion ensued. Questions on invoice standardization and review, the size of certain contracts, the need for programmatic support, program management services at other transit agencies, and the program management services contract scope were posed by the board and answered by staff.

c. Mount Ogden Bus Maintenance Audit Report (25-10)

Mike Hurst was joined by Camille Glenn, UTA Regional General Manager - Mt. Ogden Business Unit.

Mike Hurst reviewed the audit scope, recommendations, and next steps.

Discussion ensued. Questions on updates to standard operating procedures (SOPs) and job description reviews were posed by the committee and answered by Hurst.

7. Other Business

- a. Next Meeting: Monday, September 22th, 2025 at 3:00 p.m.

8. Adjourn

A motion was made by Trustee Holbrook, and seconded by Committee Member Stevenson, to adjourn the meeting. The motion carried by a unanimous vote and the meeting adjourned at 4:39 p.m.

Transcribed by Cathie Griffiths
Executive Assistant to the Board Chair
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/1002311.html> for entire content. Meeting materials, along with a time-stamped video recording, are also accessible at https://rideuta.granicus.com/player/clip/371?view_id=1&redirect=true.

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

Approved Date:

Carlton J. Christensen
Chair, Board of Trustees