Internal Audit Open Issues Log
Scope: Open audit issues reported to the Audit Committee from April 2021 - December 2024

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Original Report Details					
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Capital Projects Preliminary Assessment	R-20-07-01	Capital project request forms would benefit from requiring additional information, such as budget estimate support, expected timelines, and a forecast of monthly cash flow.	04/19/2021	5/15/2023	Management's action plan was spread over three planned phases. Internal Audit noted progress in our follow-up report dated May 15, 2023 that phases one and two were complete, with phase three pending.	The budget request form was created and added the additional information for budget estimate support, and expected timelines. The monthly cashflow or aging as it is often referred to is handled outside of the request form and is updated twice a year by the PM's, once around March/April and then again in August to close out the year. In 2024, we replaced the overall budget approach with a base budget and then additional initiatives interviews.	Timing and nature of follow-up to be determined in coordination with Enterprise Risk Management.
Capital Projects Preliminary Assessment	R-20-07-03	UTA has not adopted any policy or standard operating procedure that establishes the specific responsibilities that project managers have in executing capital projects.	04/19/2021	05/15/2023	Management made significant progress on a Capital Budget Request Manual to guide on the process of making annual capital budget requests. As of May 2023, that document was in draft form.	There were a lot of changes that have happened in 2024 with how the 2025-2029 capital plan was created (base budget + additional initiatives). Will try to memorialize the changes in a formal document for the 2026-2030 five year planning period before meeting with Internal Audit in first half of 2025.	Timing and nature of follow-up to be determined in coordination with Enterprise Risk Management.
Capital Projects Preliminary Assessment	R-20-07-04	Capital Development provides project managers with a monthly report comparing project expenditures to budget. However, no authoritative follow-up is performed when variances are detected.	04/19/2021	5/15/2023	Management previously implemented a quarterly project reconciliation and reporting to the executive team. Additionally, management is currently implementing monthly budget reconciliation and reporting.	We've implemented the report out every 4 months for PM's where status, risks and opportunities, budget, and schedule are reviewed for the more major projects in the program. We probably need to implement a monthly email to the PM's and their chiefs to indicate variances more definitively. Will need the Chief Officers to enforce delivery among their teams or provide certain Directors with that type of authority to hold PM's accountable for delivery that may not necessarily report to them.	Timing and nature of follow-up to be determined in coordination with Enterprise Risk Management.

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Support Fleet Preliminary Performance Audit Report	R-22-06-1	The department assigned responsibility for UTA's non-revenue vehicles has insufficient resources to fulfill responsibilities.	06/27/2022	12/16/2024	To date four standard operating procedures have been adopted. One more SOP and a policy are pending adoption.	Policy was held up for approval due to a general pause in approving Board Policies. The SOP's were tied to that NRV policy approval. Understanding now is that the policy is being advanced for approval and the SOP's are in DocuSign for approval as well. Hopefully this will be closed out before the end of 2024.	Timing and nature of follow-up to be determined in coordination with Enterprise Risk Management.
Support Fleet Preliminary Performance Audit Report	R-22-06-2	Support Fleet management does not have internal policies and procedures to govern the non-revenue vehicle fleet.	06/27/2022	12/16/2024	Management has plans to develop support fleet related training to guide vehicle users on proper protocols.	Same as above.	Timing and nature of follow-up to be determined in coordination with Enterprise Risk Management.
Support Fleet Preliminary Performance Audit Report	R-22-06-3	UTA has non-revenue vehicles with low use. There are opportunities to right-size this fleet.	06/27/2022	12/16/2024	Management is developing strategies and procedures for optimizing the make-up and distribution of the support fleet.	A lot of the ability to execute the strategy for vehicle optimization is tied to the authority provided in the agency policy and SOP's mentioned above. For the most part, groups are receptive to the idea of the optimization. There is still resistance to getting rid of or reassigning some vehicles with low utilization (either daily trips of mileage). Passing policies will help but it is going to need Executive Team buy in and support to back the NRV team when strategies are presented for vehicle disposal or reassignment. That's not to say the NRV team won't be flexible if the need is justified, just that UTA needs to be objective in the usage need.	Timing and nature of follow-up to be determined in coordination with Enterprise Risk Management.

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Support Fleet Preliminary Performance Audit Report	R-22-06-4	Check-out and physical security measures for "floating" (unassigned) vehicles are ineffective against preventing fraud and abuse.	06/27/2022	12/16/2024	A key management system has been purchased and is pending installation.	Research was completed. UTA did an RFP process in January this year for the key box system. A vendor was selected and project was underway in early 2024. They were on track to finish up project around August. IT had raised some concerns around security and those should have recently been worked through. Project should be resuming although a new project completion date has not been established yet.	Timing and nature of follow-up to be determined in coordination with Enterprise Risk Management.
Support Fleet Preliminary Performance Audit Report	R-22-06-5	Management has not established formal thresholds to govern vehicle use.	12/16/2024	12/16/2024	Not applicable		Timing and nature of follow-up to be determined in coordination with Enterprise Risk Management.
Support Fleet Preliminary Performance Audit Report	R-22-06-6	Management is not receiving all vehicle related transaction data from purchase card users. The Procurement department should provide them with read-only access to the US Bank purchase card system.	12/16/2024	12/16/2024	Not applicable		Timing and nature of follow-up to be determined in coordination with Enterprise Risk Management.
Vehicle Disposal Preliminary Assessment (23-02)	R-23-02-1	Management did not receive Board approval prior to completing 12 disposal sales with total proceeds exceeding $200,000 per sale.	12/18/2023	12/18/2023	Not applicable	UTA staff will be presenting a contract ratification option to the Board on 11/13 to ratify the existing contract with JJ Kane, the current auction provider, with an estimated contract value through the end of their contract, which ends around mid April next year. At that time, UTA will procure another vendor for these services and UTA intends to get Board approval for that contract when it happens to help avoid this in the future. The Finance group is the current holders of this contract and they will be taking the lead on this effort moving forward. The Capital Asset group moved over to that group at the beginning of 2024.	Timing and nature of follow-up to be determined in coordination with Enterprise Risk Management.

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Recruitment Assessment Report (23-11)	R-23-11-A	Third party recommendation: Process with new information system implementation and ensure a thoughtful consideration of design and implementation.	06/26/2023	6/26/2023	Not applicable	Workday Implementation is ongoing and will go live the later part of 2025. TA workflows are being mapped into the new system to eliminate redundancies and include upgrades to best practices.	Timing and nature of follow-up to be determined in coordination with Enterprise Risk Management.
Recruitment Assessment Report (23-11)	R-23-11-B	Third party recommendation: Update standard operating procedures and include service level agreements.	06/26/2023	6/26/2023	Not applicable	*No comment provided*	Timing and nature of follow-up to be determined in coordination with Enterprise Risk Management.
Recruitment Assessment Report (23-11)	R-23-11-C	Third party recommendation: Develop and track key performance indicators to enable data-driven decision making.	06/26/2023	6/26/2023	Not applicable	*No comment provided*	Timing and nature of follow-up to be determined in coordination with Enterprise Risk Management.
Recruitment Assessment Report (23-11)	R-23-11-D	Third party recommendation: Proceed with new Talent Acquisition team structure, and increase headcount to support with data entry.	06/26/2023	6/26/2023	Not applicable	An onboarding specialist and Data Entry specialist were hired in 2024 to bring more manual, dedicated resources to data quality in JDE. So far, we have experienced a significant decrease in Data Quality issues. As workday goes live in 2025, TA should see the elimination of Manual Data Quality checks and better hiring experiences for Candidates and Hiring Managers.	Timing and nature of follow-up to be determined in coordination with Enterprise Risk Management.
Recruitment Assessment Report (23-11)	R-23-11-E	Third party recommendation: Conduct Leadership Strategy Sessions to align on priorities for the Talent Acquisition team Conduct Leadership Strategy Sessions to align on priorities for the Talent Acquisition team.	06/26/2023	6/26/2023	Not applicable	Monthly meetings with Sr TA team members are conducted to ensure the team stays focused on our strategies and our TA work. Annual Team meetings also take place each December to calibrate our focus for the next year of hiring.	Timing and nature of follow-up to be determined in coordination with Enterprise Risk Management.

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Recruitment Assessment Report (23-11)	R-23-11-F	Third party recommendation: Investigate data validation rules and optimize features in Jobvite.	06/26/2023	6/26/2023	Not applicable	TA wrapped up it's integration with Laserfiche to allow for files to batch transfer to records every day. Much time and effort was put into building an automated data transfer integration between JobVite (Applicant Tracking System) and JDE. Though we have realized many efficiencies and fewer key strokes in hiring a person into UTA, JDE still requires a human to review the hiring data in JDE after it transfers from JobVite to JDE, because there are still unknown reasons why JDE will accept the data from JobVite and reformat it wrong.	Timing and nature of follow-up to be determined in coordination with Enterprise Risk Management.
Recruitment Assessment Report (23-11)	R-23-11-G	Third party recommendation: Communicate expectations with Hiring Managers and other teams on processes and service level agreements.	06/26/2023	6/26/2023	Not applicable	In collaboration with Sr Stakeholders from all areas of the business and TA, a Service Level Agreement was authored and will be introduced in the December Manager meeting.	Timing and nature of follow-up to be determined in coordination with Enterprise Risk Management.
Recruitment Assessment Report (23-11)	R-23-11-H	Third party recommendation: Build structure into Talent Acquisition team communication cadence.	06/26/2023	6/26/2023	Not applicable	(See row 16) and Introduced a monthly Sr TA team member meeting to discuss overall TA forecasted needs and updates.	Timing and nature of follow-up to be determined in coordination with Enterprise Risk Management.
Recruitment Assessment Report (23-11)	R-23-11-I	Third party recommendation: Adopt immediate, tactical process improvements to the hiring process to generate 'quick wins'.	06/26/2023	6/26/2023	Not applicable	TA Whiteboard weekly meetings were introduced to create better Communication transparency in TA project progress/updates and successes.	Timing and nature of follow-up to be determined in coordination with Enterprise Risk Management.
Recruitment Assessment Report (23-11)	R-23-11-J	Third party recommendation: Provide standardized onboarding and ongoing development training to Recruiters.	06/26/2023	6/26/2023	Not applicable	The TA team has partnered with CI to map out our complete hiring process for Bargaining and Administrative hires. Training manuals were build to allow for better onboarding of new TA resources when needed.	Timing and nature of follow-up to be determined in coordination with Enterprise Risk Management.

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Recruitment Assessment Report (23-11)	R-23-11-K	Third party recommendation: Provide Hiring Manager training on how to conduct interviews.	06/26/2023	6/26/2023	Not applicable	TA is collaborating with Talent Training and CI to build Hiring manager training to be used as support for new managers and currently existing managers. The initial phase of this process is standardizing the Hiring process across the organization as much as we can. This project is underway and TA expects to have it entering curriculum design the later part of 2025.	Timing and nature of follow-up to be determined in coordination with Enterprise Risk Management.
Recruitment Assessment Report (23-11)	R-23-11-L	Third party recommendation: Update the Talent Acquisition team reporting structure.	06/26/2023	6/26/2023	Not applicable	TA has restructured the team into three specialty groups. Administration team, Operations Team, and Maintenance team. Each team service the business in the following way: Operations up to the RGM level, Maintenance up to the RGM level, Administration up to the C-Level. This realignment addresses TA Resource Deployment, TA communications, and TA strategy issues/inefficiencies within the old structure.	Timing and nature of follow-up to be determined in coordination with Enterprise Risk Management.
Recruitment Assessment Report (23-11)	R-23-11-M	Third party recommendation: Reinstate assessments for certain positions and begin testing as appropriate.	06/26/2023	6/26/2023	Not applicable	TA/PO Analytics is partnering with our Assessment Vendor CriteriaCorp to Build and evaluate the effectiveness of their tool at better prediction "Quality of Hire" for Operations. We are currently in the data gathering and assessing phase. This phase can take up to a year to gather enough data for validation purposes.	Timing and nature of follow-up to be determined in coordination with Enterprise Risk Management.

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Recruitment Assessment Report (23-11)	R-23-11-N	Third party recommendation: Instill proactive candidate sourcing as a norm.	06/26/2023	6/26/2023	Not applicable	The TA team has partnered with Internal Communications to map out Recruitment Marketing Campaigns to leverage both externally and internally. With the Workday Implementation, we are exploring building out a robust Employee Referral program that will not require all the manual tracking and processing that was historically required.	Timing and nature of follow-up to be determined in coordination with Enterprise Risk Management.
Recruitment Assessment Report (23-11)	R-23-11-O	Third party recommendation: Communicate and educate Hiring Managers on Compensation Benchmarking results	06/26/2023	6/26/2023	Not applicable	Compensation and Benefits controls the levers to this part of the Audit. TA has implemented feedback loops to compensation that normally get triggered during the Recruitment Process.	Timing and nature of follow-up to be determined in coordination with Enterprise Risk Management.
1099 Reporting Preliminary Assessment (R-23-03)	R-21-03-1	Audit testing on a sample of 15 vendors found nine of the vendors were required to be issued a 1099 but were not.	12/16/2024	12/16/2024	Not applicable	New SOP requiring a W-9 for vendors has been drafted and is in the process of review.	Timing and nature of follow-up to be determined in coordination with Enterprise Risk Management.
1099 Reporting Preliminary Assessment (R-23-03)	R-23-03-2	Audit testing for reporting year 2022 identified 52 medical practitioners or attorneys that should have been issued a form 1099 but were not. Follow-up work for reporting year 2023 found the problem repeated.	12/16/2024	12/16/2024	Not applicable	New SOP requiring a W-9 for claims vendors has been drafted and is in the process of review.	Timing and nature of follow-up to be determined in coordination with Enterprise Risk Management.
Internal Audit Report Review Utilities Preliminary - Assessment	R-21-02-04	The utilities management standard operating procedure was drafted but not finalized. The draft had issues with how governance was aligned and a key control around opening new utility accounts was not documented.	10/17/2022	6/21/2024	Management has drafted but not adopted a policy.	We're meeting with accounting this month to go over the updates for the Treasury SOP to include utilities. With there adoption we will revise the draft Utility Management SOP for facilities to be more detailed and submit to Jake Ekker to begin the process for review and acceptance.	Timing and nature of follow-up to be determined in coordination with Enterprise Risk Management.

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Internal Audit Report Review Maintenance of Way - (MOW) Systems Preliminary Assessment	R-21-01	Management has insufficient resources to develop an apprentice program in a timely manner.	06/21/2021	6/27/2022	Management has added additional resources and feel supported by management in completing their goal.	Organizational Design & Structure Assessment In Process. Additional headcount (MOW Training Administrator filled in 2022 and MOW Training Specialist in 2023) and the hiring of an outside consultant (HNTB) to assist in content development and completion of an apprenticeship program. The Memorandum of Understanding has been signed between the ATU and UTA, with an implementation timeline of Quarter 1, 2025.	Timing and nature of follow-up to be determined in coordination with Enterprise Risk Management.
Bus Operations and Safety Preliminary Assessment Report (R-21-04)	R-21-03	The compliance rate for external service announcements by the Timpanogos business unit was 68% from the period 9/4/2020 - 12/29/2020. This rate needed improved consistency and reliability.	08/23/2021	9/24/2024	The first system installation is scheduled. If successful then they will proceed with widespread installation.	This project can be categorized in two separate phases. Phase one is to make improvements to the system to allow the passengers to better hear the ADA announcements by installing some new system components that include the speakers. This phase is currently funded. The second phase would be to retrofit a new system that would automatically announce and be ambient noise sensing to accommodate night vs day volumes. This phase is unfunded currently. Phase one progress and schedule; four units have been installed as prototypes and are successful in accomplishing the goal of better acuity. All components are currently being manufactured, with the FMI being published November 11, 2024. Each garage will be providing the necessary labor resources for installation of 450 buses requiring a three-hour window. The projected installation kickoff date is	Timing and nature of follow-up to be determined in coordination with Enterprise Risk Management.

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Bus Operations and Safety Preliminary Assessment Report (R-21-04)	R-21-04	Customer complaint data from 1/1/2020 - 6/15/2021 showed that operator improvement was needed for securing mobility devices or operator insensitivity to customers using mobility devices.	08/23/2021	9/24/2024	Management is working on procuring an off-the-shelf refresher training and developing an in-house training.	Civil Rights has been working with operations to create a video resource for training that is inclusive of all types of securements used on UTA vehicles. Civil rights completed an outline for this training in May 2023 and shared with operations. Drafted portions of a script for a video were also sent to operations to add the instructional information was sent shortly after. A meeting was scheduled for 11/14/24 with instructional design to continue work on this project.	Timing and nature of follow-up to be determined in coordination with Enterprise Risk Management.
Bus Operations and Safety Preliminary Assessment Report (R-21-04)	R-21-05	Standard operating procedure for serving customers with disabilities was not aligned with overall UTA policy on points such as the definition of service animals or policy towards personal care attendants.	08/23/2021	11/26/2024	Management made all needed updates, but further alignment is needed with the Fare policy.	The SOP was updated in April 2023. The section on Personal Care Attendants needs to be revised in order to be consistent with what the current Fares policy is.	Timing and nature of follow-up to be determined in coordination with Enterprise Risk Management.
Fuel Cost Preliminary Assessment 21-06	R-21-06-02	Vanpool staff does not review fuel card purchases to verify that purchases were for UTA vehicles or services.	11/15/2021	7/12/2024	During the Audit phase of the project IA found that Management had created and filled, Vanpool Data and Security Admin position. This position will play a role in managing fuel card data and conducting red flag analysis. During our 2024 follow up we found that the employee had not been made aware of the previous audit that was performed and steps were just starting with a consultant to create a dashboard to track this data.	We (Rideshare Accountant & Vanpool Data and Security Admin) are currently compiling weekly data from both, US Bank-Fleetcommander and Geotab, while working with our Data team to create a program that can filter/locate concerns. This information must then be reviewed to determine what is most relevant to address the concerns needed.	Timing and nature of follow-up to be determined in coordination with Enterprise Risk Management.

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Fuel Cost Preliminary Assessment 21-06	R-21-06-06	UTA staff did not complete required pre-fueling and post-fueling checklists on 13/25 fuel deliveries tested by Internal Audit.	11/15/2021	7/10/2024	IA performed testing to determine what progress was made. We found that 17 of 32 delivery invoices did not have the required pre-fueling and post-fueling checklists completed.	I met with Luke Barber (Internal Auditor) July 2024. This issue which has been a problem since 2019 with many attempts to get Parts Clerks to follow SOP MP 3.04. With consultation with Mike Hurst, Luke said they will look into issuing a finding to go out to the appropriate the supervisors and managers. On a positive note, Regina Ortiz supervisor at Warm Springs has recently taken the initiative to train Parts Clerks, under her supervision, to implement SOP MP 3.04 to satisfactory levels.	Timing and nature of follow-up to be determined in coordination with Enterprise Risk Management.
Fuel Cost Preliminary Assessment 21-06	R-21-06-08	Internal Audit reviewed the list of individuals with fuel access and found data inconsistencies, shared accounts, and access for individuals not in official employee records.	11/15/2021	7/30/2024	IA performed testing and determined that significant steps had been taken to remove former employees still listed as having access to fuel pumps. But we identified a number of employees who recently left UTA employment still listed as having access to fuel pumps. Additional steps were recommended and future testing will be performed.	An internal review was completed that removed current and former employees from accessing Fuel. Additionally, a new process was implemented that runs lists of terminated employees in a database and alerts so that they can be removed from access. This item should be considered closed.	Timing and nature of follow-up to be determined in coordination with Enterprise Risk Management.
Preliminary Assessment Report - Light Rail	R-22-03	There are a significant number of references to standard operating procedures ("SOP") in the TRAX 2022 Rule Book with no supporting SOP available in the department library.	10/17/2022	2/27/2025	The broader Operations office is putting a pause on issuing new SOPs.	A 2025 schedule for documented information was developed to review/revise/reissue about 80 documents. A dedicated resource was assigned to document production on February 11th.	Timing and nature of follow-up to be determined in coordination with Enterprise Risk Management.
Transit Communication Center Preliminary Assessment (R-23-04)	R-23-04-1	Audit procedures found a security issue - details will not be shared in this report until the issue is resolved.	03/11/2024	2/27/2025	The issue appears to have been partially remediated - details will not be shared until the issue is fully resolved.	*Not applicable given security concerns.*	Timing and nature of follow-up to be determined in coordination with Enterprise Risk Management.

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Transit Communication Center Preliminary Assessment (R-23-04)	R-23-04-2	The UTA Transit Communication Center has insufficient staff compared to industry standards.	03/11/2024	2/27/2025	Management is working on a restructuring and consolidation that will positively impact the resourcing and efficiency of TCC.	We are also exploring the feasibility of centralizing control centers, which would result in a Regional Operations Center.	Timing and nature of follow-up to be determined in coordination with Enterprise Risk Management.
Limited Scope Assessment of the Vendor Master File Review	R-23-05-01	The vendor master file is not sufficiently formal and there are a number of data inconsistencies, such as missing taxpayer identification numbers.	10/16/2023	9/23/2024	Management showed significant progress in improving the process and improving records. Internal Audit will follow-up in two years to verify that new controls are working and that the database is clean.	*A new process is in place to ensure compliance of new vendors and we are in the process of reviewing the exceptions to correct the errors.*	Timing and nature of follow-up to be determined in coordination with Enterprise Risk Management.
Preliminary Assessment of Payroll Process	R-24-06-01	Internal Audit testing found non-compliance with vacation sell-back policy.	09/23/2024	10/16/2024	Not applicable	A new analysis report (vacation sell back verification) was created. This report is used to identify employees who have requested sell back in the current payroll period vs vacation that has already been sold in the current calendar year.	Timing and nature of follow-up to be determined in coordination with Enterprise Risk Management.
Preliminary Assessment of Payroll Process	R-24-06-2	Payroll stores the documentation for payroll exceptions in a shared folder instead of in the built in retention of the JD Edwards system.	09/23/2024	10/16/2024	Not applicable	Further investigation on the JDE document retention system showed that the attachment feature cannot be used with the payroll documents. We have also been notified that the new workday payroll integration cannot support document attachments. We continue to retain all associated documents in the payroll files by pay period end date.	Timing and nature of follow-up to be determined in coordination with Enterprise Risk Management.
Procurement Process Performance Audit	R-24-01-01	The Procurement department does not report identified conflicts of interest to the UTA Ethics Officer.	12/16/2024	12/16/2024	Not applicable	Not applicable	Timing and nature of follow-up to be determined in coordination with Enterprise Risk Management.
Procurement Process Performance Audit	R-24-01-02	The Procurement department is under-resourced relative to the size and scope of their business objectives.	12/16/2024	12/16/2024	Not applicable	Not applicable	Timing and nature of follow-up to be determined in coordination with Enterprise Risk Management.