



INTERNAL AUDIT

Customer Support Governance Audit

26-01

May 15, 2026

Table of Contents

| | |
|---|---|
| Executive Summary | 3 |
| Attachment A: Detail of Recommendations | 5 |

Risk Rating Matrix

| Descriptor | Guide |
|----------------------|---|
| High | Major uncertainties are present. More is unknown than is known. No experience and/or data is available. Structure and resources are not established. |
| Moderate-high | Many uncertainties are present. Experience and/or data are limited. Structure and resources are incomplete, unproven and/or immature. |
| Moderate | Some uncertainties are present. As much is known as is unknown. Sufficient experience and data exist but may not be fully utilized. Structure and resources are adequate. |
| Low-moderate | Minor uncertainties are present. Strong experience and data exist. Structure and resources are well designed and supported. |
| Low | Little to no uncertainties remain. Significant experience and data exist and are fully utilized. Structure and resources are robust. |

Distribution List

| Title | For Action ¹ | For Information | Reviewed prior to release |
|-------------------------------------|-------------------------|-----------------|---------------------------|
| Audit Committee | | * | |
| Executive Director | | * | * |
| Chief Planning & Engagement Officer | | * | * |
| Manager of Customer Service | * | * | * |

¹For Action indicates that a person is responsible, either directly or indirectly depending on their role in the process, for addressing an audit finding.

Executive Summary

Introduction

The Utah Transit Authority (UTA) Audit Committee directed the Internal Audit department (IA) to conduct a governance audit over UTA's Customer Service (CS) department. The Audit Committee approved the Audit Plan that included this engagement on March 9, 2026.

Background and Overview

Governance over UTA's Customer Service department is under the leadership of the Planning and Engagement office. The CS 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. The CS team is also responsible for assisting customers in finding items that have been lost and collected from UTA property.

Objectives and Scope

IA based the audit objectives and scope on the results of planning procedures that included discussions with management and assessments of risk and fraud risk. The topics for the audit were:

1. Governance

IA reviewed internal policies, standards of procedure (SOP), completed training, and job description documents to evaluate how the team's structure is sustained to quickly respond to customer needs efficiently. IA walked through the governance of the UTA Ambassador program and visited all customer service centers to verify secure practices of UTA's Lost and Found. Additionally, IA documented key performance indicators tracked by the CS team and reviewed current tracking efforts within quality assurance practices.

2. Risk Management

IA verified management's participation in training and surveys from the Enterprise Risk Management department.

IA set the audit period as January 1, 2025, through March 31, 2026.

Executive Summary

1. Governance

IA reviewed the prioritized responsibilities performed by the CS department and any reference to those tasks in department policies, relevant standard operating procedures (SOP) and job descriptions of the CS team.

We determined that the documentation of these responsibilities varies from work instructions to SOPs and needs a full review. Management is currently performing a review and reorganization of the governing documents to ensure

that all CS personnel have accurate information on how to approach diverse customer needs while also formalizing the governance over UTA's customer call center, customer service centers, and managing UTA service alerts. IA also assessed governing documentation of UTA's Ambassador program and found documentation that needs proper formalization. IA recommends that management reviews, formalizes, and organizes for easy dissemination all standards of procedure relating to UTA's customer call center, customer service centers, service alerts, and UTA's Ambassador program.

IA reviewed the job descriptions for all CS team positions. Although job descriptions exist for all key positions, they do not accurately document many responsibilities tied to UTA's customer call center, customer service centers, and management of UTA service alerts within CS leadership roles. Standardized past practice of rotating duties among leadership positions was a significant cause of this issue. Over time, operational drift has created more specialized roles within unique areas of the CS department. As a result, management should carefully review all job descriptions to ensure they assign prioritized responsibilities to the appropriate roles and structure all positions to support suitable task supervision. IA recommends reviewing all job descriptions to fully document role responsibilities and confirm that supervisory duties align appropriately across roles.

IA examined the training conducted during the reporting period and found that staff did not adequately track a small portion of the training. Adoption and utilization of the newly acquired Workday system reduces the risk of undocumented training. IA recommends transferring all training content and completion documentation into Workday to ensure employees complete the training requirements for their positions.

2. Risk Management

IA confirmed that management has participated in all expected risk management activities with the Enterprise Risk Management department, including the completion of training and risk surveys.

Criteria

UTA Board of Trustees Policy No. 1.1 “Process for Establishing Board Policies”, II.D.1. states,

All policies and procedures including Board policies, UTA Policies, and Standard Operating Procedures will be reviewed for revision or confirmation as required by statute or a revision schedule adopted by the Board by resolution.

Committee of Sponsoring Organizations of the Treadway Commission (COSO) Principle 12 states,

The organization deploys control activities through policies that establish what is expected and in procedures that put policies into action.

The Points of Focus for Principle 12 further states,

Management establishes control activities that are built into business processes and employees’ day-to-day activities through policies establishing what is expected and relevant procedures specifying actions.

Management establishes responsibility and accountability for control activities with management (or other designated personnel) of the business unit or function in which the relevant risks reside.

Condition

Current versions of SOPs are informal, lack organization, and may be inaccurate due to practical drift.

Cause

Not applicable

Effect

- A lack of formal SOPs may result in inconsistent performance standards and uncompleted tasks.
- Individuals may rely on personal judgement and informal workarounds to fulfill responsibilities without prescribed standards of procedure.
- Teams are vulnerable to the loss of institutional knowledge when relying on individual knowledge or on unorganized governing documents.

Recommendation

1. IA recommends that management work with UTA’s Continuous Improvement team to create process maps for tasks to define the structure, participants, inputs, and outputs of those tasks. These process maps will assist in identifying the necessary elements to include in SOPs and job descriptions.
2. IA recommends that management review and develop SOPs to UTA’s standards to address the high priority responsibilities relating to:

- A. UTA Call Center
- B. Lost and Found Management
- C. Customer Support for Passes and Fares
- D. Service Alerts
- E. UTA Ambassador Program

Management Response and Action Plan:

I concur with the findings that our SOPs need to be reviewed for possible updates and moved into a better structure for ease of use. The customer service Manager shall be responsible for establishing guidelines for process improvement of our documentation and for reviewing and updating all department Standard Operating Procedures (SOPs). The customer service Supervisors shall be accountable for reviewing and updating the instructions and training materials for their respective teams. An annual review date will also be set for each document. The goal is to ensure processes are accurate and up to date with a manageable review process annually.

Responsible:

Customer Service Manager

Target Completion Date:

5/26/2027

Finding 26-01-02 Job Description Review

Risk Level: Moderate

Criteria

UTA Human Resources recommends that managers review job descriptions that are more than five years old.

Committee of Sponsoring Organizations of the Treadway Commission (COSO) Principle 3 states,

Management establishes, with board oversight, structures, reporting lines and appropriate authorities and responsibilities in the pursuit of objectives.

Committee of Sponsoring Organizations of the Treadway Commission (COSO) Principle 4 states,

The organization demonstrates a commitment to attract, develop, and retain competent individuals in alignment with objectives.

Committee of Sponsoring Organizations of the Treadway Commission (COSO) Principle 5 states,

The organization holds individuals accountable for their internal control responsibilities in the pursuit of objectives.

The Points of Focus for Principle 5 further states,

Management and the board of directors establish the mechanisms to communicate and hold individuals accountable for performance of internal control responsibilities across the organization and implement corrective action as necessary.

Condition

IA reviewed the job descriptions for CS employees to verify the age of the documents, minimum experience requirements, and job duties are described. Seven of the thirteen job descriptions reviewed have not been updated within the past five years. Additionally, practical drift of duties has since created more specialized roles for unique areas within the CS team.

Table 1. Job Description Attributes

| Job Title | Last Updated | Additional Comments |
|--|---------------------|---|
| Customer Focus Specialist | 10/1/2018 | |
| Customer Relations Specialist | 5/1/2022 | |
| Customer Service Lead Specialist | 4/1/2023 | |
| Customer Service Supervisor | 6/1/2018 | This job description lacks supervisory duties relating to specialized areas of UTA Call Center, Customer Service Centers, and Service Alerts. |
| Customer Service Training Specialist | N/A | Job description is missing documentation of initial creation and any dates of review. |
| Incident Communication Specialist | 11/1/2022 | |
| Items Recovery Specialist | 4/1/2018 | |
| Manager of Customer Service | 2/1/2017 | |
| Quality Assurance Analyst | 7/1/2021 | |
| Senior Incident Communication Specialist | 3/1/2025 | |
| Senior Contact Center Agent | 3/1/2017 | |
| Senior Customer Focus Specialist | 6/1/2017 | |
| Employee Volunteer Coordinator | 12/1/2022 | |

Cause

Not applicable

Effect

- Accurate and complete job descriptions are essential to management for the following reasons:
 - Establishing roles and responsibilities, which is a key component of formal governance.
 - Setting and enforcing expectations with employees.
 - Job descriptions are a primary input to determining employee pay. Inadequate pay can lead to staffing shortages.
 - Ensuring that management has formally accounted for key tasks.

Recommendation

1. Management should work with Human Resources to review all job description documents and make necessary updates to include accurate duties for prioritized responsibilities. Job descriptions should align with all updated SOPs.
2. Review roles to ensure that all are positioned within the team to allow for suitable supervision of tasks.

Management Response and Action Plan:

I concur with this finding, and I am working with the Strategic Culture partner in the People Office to review the job descriptions for active roles in the department. Once reviewed and updated, the job descriptions will be sent to HR for review and approval. The goal is to ensure that the work being conducted by each position accurately reflects the respective roles and responsibilities.

Responsible:

Customer Service Manager

Target Completion Date:

5/26/2027

Finding 26-01-03 CS training content and documentation transfer to Workday

Risk Level: Low

Criteria

Committee of Sponsoring Organizations of the Treadway Commission (COSO) Principle 4 states,

The organization demonstrates a commitment to attract, develop, and retain competent individuals in alignment with objectives.

The Points of Focus for Principle 4 further states,

The human resources function on an organization can often help define competence and staffing levels by job role, facilitating training and maintaining completion records, and evaluation the relevance and adequacy of individual professional development in relation to the entity's needs.

...

*Management at different levels establishes the structures and processes to:
Train – Enable individuals to develop competencies appropriate for assigned roles and responsibilities, reinforce standards of conduct and expected of levels of competence for particular assignments tailor training based on roles and needs, and consider a mix of delivery techniques, including classroom instruction, self-study, and on-the-job training.*

Condition

Training records of required training conducted during the reporting period are incomplete.

Cause

Management did not consistently follow standardized processes for documenting and tracking employee training completion. In addition, decentralized training administration and the reliance on manual methods limited management's ability to document accurate training records.

Effect

- Accurate training records are essential to management for the following reasons:
 - Identifying skill gaps in employees to assist in further professional development.
 - Confirming that employees have all the necessary competencies to fulfill their job duties.
 - Setting and enforcing expectations with employees.

Recommendation

1. IA recommends that all training content and documentation of training completion be transferred to Workday to ensure that all employees have completed training requirements for their positions.
2. IA recommends that management periodically review employee training records to verify completion of required training and identify overdue or needed training among staff.

Management Response and Action Plan:

I concur with this finding and have been working with HR and UTA's Training department to move our training from MS Teams into Workday. Customer Service Manager shall be responsible for establishing goals and timelines for the Customer Service Training Specialist to facilitate the conversion and transition of the CS training modules into Workday, ensuring that tracking is incorporated into the process. Customer Service Supervisors will support the CS Training Specialist by supplying training materials to ensure the accuracy of the move and the current process for the training document. The goal is to transfer all customer service training documents and tracking records from MS Teams to Workday, ensuring that employees' training and experience are integrated into their personnel profile for their current and future roles at UTA.

Responsible:

Customer Service Manager

Target Completion Date:

5/26/2027