



INTERNAL AUDIT

Mount Ogden Bus Maintenance Audit

25-10

June 9, 2025

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Rating Matrix

Descriptor	Guide
High	Matters considered being fundamental to the maintenance of internal control or good corporate governance. These matters should be subject to agreed remedial action within three months.
Medium	Matters considered being important to the maintenance of internal control or good corporate governance. These matters should be subject to agreed remedial action within six months.
Low	Matters considered being of minor importance to the maintenance of internal control or good corporate governance or that represents an opportunity for improving the efficiency of existing processes. These matters should be subject to agreed remedial action and further evaluation within twelve months.

Distribution List

Title	For Action ¹	For Information	Reviewed prior to release
Audit Committee		*	
Executive Director		*	*
Chief Operating Officer	*	*	*
Regional General Manager – Mount Ogden Business Unit		*	
Manager Vehicle Performance and Maintenance – Mount Ogden Business Unit		*	

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 performance audit over bus maintenance at the Mount Ogden Business Unit. The Audit Committee approved the Audit Plan that included this engagement on March 10, 2025. IA completed the audit in accordance with Global Internal Audit Standards published by the Institute of Internal Auditors.

Background and Overview

The Mount Ogden Business Unit (“Mt. Ogden”) provides fixed route bus services to Weber County and parts of Davis and Box Elder Counties. As of April 2025, Mt. Ogden has 115 buses and maintenance for the buses are performed in-house by UTA employees. The Fleet Engineering department issues inspection forms used by Mt. Ogden that determine the timing and procedures of regular maintenance.

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 policies and procedure documents, maintenance manuals, and job description documents.
2. Risk Management
IA verified if management was participating in training and surveys from the Enterprise Risk Management department.
3. Maintenance Performance
IA tested the performance of inspections to verify timeliness. Additionally, IA analyzed the age of the Mt. Ogden bus fleet, the experience of their employees, and their maintenance expenditures in comparison to other UTA fixed route business units. This analysis was for information purposes only, to set context for their performance.

IA set the audit period as January 1, 2024, through February 28, 2025.

Summary

1. Governance

IA found that management keeps extensive and highly specific maintenance manuals for each bus model in the fleet. This is a strong practice that ensures mechanics have access to accurate information from the manufacturer to properly service the bus fleet.

IA reviewed the safety-related standard operating procedures (“SOP”), 14 in total, to determine how recently management has updated them. Management has not updated any of the SOPs in the past five years. We note that these SOPs are not within sole control of Mt. Ogden management but is common to all bus operation units. We

recommend that management at the appropriate level work with the Safety department to review these SOPs and make any necessary updates.

IA reviewed the job description documents for maintenance related positions, six in total, to determine the age of the documents, if minimum experience is described, and if job duties are listed. All the job descriptions were at least five years old, one (Coach Cleaner) did not describe the minimum experience required, and four had a low level of details for the job duty description. We note that these job descriptions are not within sole control of Mt. Ogden management but is common to all bus operation units. We recommend that management at the appropriate level work with the Human Resources department review these job descriptions and make any necessary updates.

2. Risk Management

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

3. Maintenance Performance

IA postponed the test of inspections until at least October 2025. Management knew about issues with inspection timeliness in June 2024 and took steps to address the issue. The audit period therefore covers periods that we know have issues. The sample for inspection timeliness needs to begin in July 2024 to account for corrections management have made, however, that is not large enough period to create a sufficient sample size to test. IA will perform this test around October 2025, when a sufficient sample size is reached.

IA ran analysis on the attributes of fleet age, employee experience, and maintenance spend at Mt. Ogden compared to other bus business units at UTA. These attributes influence the results achieved. Our purpose was to set the context of the work environment at Mt. Ogden relative to their peers. We do not draw any conclusions or recommendations based on this analysis.

First, Mt. Ogden has an older fleet than any other business unit, as shown below in Table 1.

Table 1. Average Mileage per Vehicle

Location	Number of Vehicles	Average Mileage per Vehicle
Mt. Ogden	115	322,184
Meadowbrook	150	259,238
Central	82	253,934
Timpanogos	77	190,775

The average mileage per vehicle Mt. Ogden is about 63,000 more than the location with the second highest average.

Additional analysis showed that 40% of buses at Mt. Ogden are older than 10 years, compared to a combined 16% older than 10 years at the other locations. 38% of buses at other locations are newer than five years, compared to 30% at Mt. Ogden. We expect maintenance needs to increase as vehicles get older. Mt. Ogden maintains the oldest fleet at UTA, which increases the relative difficulty of their task relative to their peers.

Second, the team at Mt. Ogden has a similar level of experience to Meadowbrook and Timpanogos. Each of these locations have similar percentages of Master Journeyists (most experienced), Journeysists, and Mechanics/Technician Apprentice (least experienced). The average years of experience at these locations is about 11 years.

The outlier in experience is the Central location. Their average years of experience is 14 and they have a significantly higher percentage of Master Journeyists and a significantly lower percentage of Mechanics/Technician Apprentice than the other three locations.

Third, Mt. Ogden spends less per bus in four out five spend categories related to maintenance. See Table 2 below.

Table 2. Maintenance Spend Comparison

Spend Category	Average Spend per Bus (All Locations)	Spend per Bus (Mt. Ogden)
Regular Wages	\$31,136	\$25,420
Other Fluids	\$1,401	\$1,213
Lease of Tires : Buses	\$4,273	\$4,327
Repair Parts	\$11,976	\$9,744
Shop Tools	\$510	\$174

Mt. Ogden spends less on maintenance per bus than other locations

Attachment A: Detail of Recommendations

Finding 25-10-01 Standard Operating Procedures Need Reviewed

Risk Level: Low

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 at least every three years.

Condition

IA reviewed the age of safety related standard operating procedures (“SOPs”) to determine the age. Management has not updated any of the SOPs in the last three years. See Table 2 below.

Table 3. Date Updated for Safety Related Standard Operating Procedures

Standard Operating Procedure Title	Date Updated
Safety Inspections and Audits	8/21/2015
Walking-Working Surfaces	8/21/2015
Fall Protection	5/31/2017
Roadway Response Safety	8/21/2015
Hot Work (cutting/welding) Plan	5/31/2017
Spray Finishing Operations	8/21/2014
Respiratory Protection Plan	8/21/2015
Confined Space (Permit and Non-Permit)	11/15/2019
Hazard Energy Control (Lockout/Tagout)	5/31/2017
Power Industrial Truck and Forklift Safety Program	8/21/2015
Overhead Lifting (Crane and Hoist Operation)	5/31/2017
Machine/Equipment Safety and Guarding Plan	8/21/2015
Exposure Control Plan (Blood-Borne Pathogens)	6/29/2017
Regulatory Inspection Response	8/21/2015

No safety-related SOPs have been reviewed in the past three years.

Cause

Not applicable.

Effect

- Employees' safety may be compromised if safety-related SOPs are not up to date with current procedures.
- Many safety-related SOPs are created to comply with regulations and laws. Outdated SOPs may not be aligned with these regulations and laws, increasing the risk of a non-compliance finding from oversight agencies.

Recommendation

Operations management should work with the Safety Department to review safety-related SOPs and make necessary updates.

Management Response and Action Plan

Management agrees with the recommendation. We acknowledge the need to keep procedures current to ensure alignment with regulatory requirements and industry best practices.

We are in the process of establishing a new quality management function that will guide and support systematic review, revision, and control of documented procedures within operations, maintenance, and public safety. This work includes the deployment of a quality management system designed to elevate our procedures, strengthen compliance, and proactively identify/mitigate operational risks. We are continuing to mature our culture of excellence...one where safety, documented information, and accountability are shared values. This will help ensure that procedures are consistently updated.

Action Plan:

- Review the related procedures in collaboration with the Safety Department.
- Prioritize procedures based on regulatory urgency, operational impact, and risk.
- Implement a recurring review schedule aligned with UTA policy and industry standards.
- Deploy a quality management system to support document control and compliance tracking.

Responsible

Chief Operating Officer

Target Completion Date

August 2026

Finding 25-10-02 Job Description Documents Need Reviewed

Risk Level: Low

Criteria

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

Condition

IA reviewed the job descriptions for maintenance employees to verify the age of the documents, and that minimum experience and job duties are described. Management has not updated any of the job descriptions in the past five years. Additionally, several job descriptions have low details for job duties.

Table 4. Job Description Attributes

Job Title	Last Updated	Minimum Experience Described	Job Duties Described
Bus Vehicle Maintenance Supervisor	09/2019	Yes	Yes
Journeyist	06/2015	Yes	Yes – low level of details
Manager Vehicle Performance & Maintenance	04/2020	Yes	Yes
Mechanic/Technician Apprentice	03/2020	Yes	Yes – low level of details
Service Employee	03/2020	Yes	Yes – low level of details
Coach Cleaner	11/2014	No	Yes – low level of details

Bus maintenance job descriptions have not been updated in five years

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 key tasks are formally accounted for.

Recommendation

Operations management should work with Human Resources to review all job description documents and make necessary updates.

Management Response and Action Plan

Management concurs with the recommendation. Accurate and current job descriptions are foundational to governance, role definition, and workforce planning.

We are initiating a phased effort to update maintenance-related job descriptions. We will begin with non-union positions to ensure alignment across modes and consistency in job expectations. Union-represented job descriptions will follow, recognizing that additional coordination with labor partners may be required.

This review will ensure essential duties are well-defined, minimum qualifications are accurate, and descriptions reflect the current needs and expectations of each role.

Action Plan:

- Review and update non-union maintenance job descriptions in collaboration with the People Office.
- Coordinate with the People Office to review and update union-represented job descriptions.
- Ensure all updated job descriptions include minimum experience requirements and detailed essential duties.
- Establish a formal review cycle for job descriptions going forward.

Responsible

Chief Operating Officer

Target Completion Date

January 2026