



Job Description Process 25-15

April 8, 2026

Table of Contents

Executive Summary	3
Attachment A: Detail of Recommendations	4

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 People Officer	*	*	*
Director Human Resources	*	*	*
Compensation Program Manager	*	*	*

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 an audit of controls related to job description documents. The Audit Committee approved the amendment to the Audit Plan that included this engagement on December 15, 2025.

Background and Overview

A job description is the formal document created to reference responsibilities and structure of a position. They are important to set management's expectations of employees, support recruitment, evaluate employee performance, and ensure internal equity and consistency.

Job descriptions at UTA are primarily drafted by the hiring manager of the position, with assistance and input from the Human Resources Business Partner (HRBP) and Compensation teams, both part of the People Office. The Compensation Program Manager (CPM) provides the final review and approval for a job description to be adopted.

Objectives and Scope

The engagement objectives were: 1) Verify that governance over job descriptions is established and current 2) Verify the completeness and accuracy of key aspects of job description documents.

The audit period was 1/1/2025 – 12/31/2025. IA reviewed additional periods as necessary.

Summary

IA reviewed the formal governance around job description, including policy, standard operating procedure (SOP), training, and a sample of job descriptions documents was reviewed. We assessed compliance with Board policy and alignment with internal control guidance published by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

UTA's job description related policy and SOP have not been updated within required timeframes and no longer reflects current practices. As a result, responsibilities are unclear, practices have drifted from documented procedures, and job descriptions lack consistency and sufficient standardization. These conditions increase the risk of inconsistent decision-making, loss of institutional knowledge, and challenges in accountability, compensation decisions, and workforce planning.

People Office personnel have strong professional capabilities to guide hiring managers in writing or revising job descriptions and then making decisions based on those drafts. The internal control environment can be strengthened by documenting and standardizing strong practices. We note that People Office management was aware of these issues and that their 2026 strategic goals includes an initiative to address them.

Overall, IA views these governance issues and recommendations as being of low-moderate significance. Governance documents are important to preserve institutional knowledge and as a control against inexperienced or inadequate performance. However, the People Office currently has strong stability and strong performance in this area. This lowers the urgency and overall significance of the issues.

Attachment A: Detail of Recommendations

Finding R-25-15-01

Job Description Policy Updates Needed

Risk Level: Low-Moderate

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.

COSO Principle 3 states,

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

The Points of Focus for Principle 3 further states,

Management designs and evaluates lines of reporting for each entity structure to enable execution of authorities and responsibilities and flow of information to manage the activities of the entity.

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

IA reviewed Utah Transit Authority Corporate Policy No. 6.7.2.1 *Administrative Job Evaluation, Job Recruitment, and Job Reassignment* to determine that adequate authority is described and that it has been updated in the past three years.

The last revision date for this document is 9/12/2017, which is past the three-year requirement of Board policy as of writing. The document does not clearly define who owns a job description, but it does describe responsibility for periodic review of administrative – but not non-administrative- job descriptions. The time period for required review of job descriptions is undefined. The policy also references the “Office of Human Resources”, which is an outdated term (it is now called the People Office), and “Senior Compensation Analyst”, which is an outdated job title (now called Compensation Program Manager).

Cause

Management stated that time and resources were the primary reasons that this policy was not updated.

Effect

- A lack of policy may cause uncertainty in department responsibilities and expectations.
- Unclear department responsibilities can lead to practical drift from standards and increasing the risk of error.
- Teams are vulnerable to the loss of institutional knowledge when relying on individual knowledge instead of developed governing documents.
- Internal use and understanding of requirements may differ among business units without a clear and formalized policy.
- Teams without clear internal governance documents may lack authority to ensure organizational compliance.

Recommendation

1. Management should review Utah Transit Authority Corporate Policy No. 6.7.2.1 *Administrative Job Evaluation, Job Recruitment, and Job Reassignment* and ensure:
 - a. Policy matches current procedures.
 - b. Policy clearly defines who owns a job description document.
 - c. Position and department titles are updated.
 - d. Expand policy to include responsibility for non-administrative job descriptions.
 - e. Define how frequently job descriptions should be reviewed.

Management Response and Action Plan

UTA Corporate Policy No. 6.7.2.1 is part of the policy review conducted with UTA and Fabian Vancott. The decision was made to make this a People Office SOP and is being reviewed by HR, Compensation and CPO to address the recommendations above.

Target Completion Date

September 30, 2026

Responsible Individual(s)

- Director, Human Resources
- Chief People Officer

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.

The Authority will conduct an external legal review of UTA Policies every three (3) years to assess their sufficiency and compliance with federal and state requirements.

COSO Component 7: Control Activities 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

IA reviewed Utah Transit Authority Standard Operating Procedure No. HR-310 *Job Description Creation/Updates* to determine if described procedures are current and that it has been updated in the past three years.

The SOP was last updated 7/26/2018, which is past the three-year requirement of Board policy as of writing.

The following list catalogues inaccuracies or process drift within the SOP. 1) The job title "Senior Compensation Analyst" is outdated. It is now "Compensation Program Manager" (CPM). 2) The Human Resource Business Partner (HRBP) intakes the job analysis questionnaire and Physical Requirements form, not the HRBP and CPM, as stated. 3) The manager of the position writes the job description, not the HRBP or CPM. 4) The position incumbent should not be a participant in reviewing job descriptions, as stated in the SOP. 5) It is inaccurate that the manager signs the final job description and forwards it to the HRBP or CPM. The CPM signs first. 6) Managers do not "approve" external job matches, it is more guidance and calibration. 7) UTA does not use the database called "Reward" any longer. 8) The CPM does not review market analysis with the HRBP and Director of Total Rewards (DTR). 9) The term "pay lane" is outdated. 10) The job slotting process is not as structured as described in section 7 b) i). 11) The HRBP and DTR do not review pay lane analysis. 12) Exempt classification determination only occurs if a position could be exempt, contrary to what is stated in the SOP. 13) Salary lanes are not typically documented on job descriptions. 14) The meaning of the procedures described in section 10 were not clear to the CPM and are inaccurate. 15) The CPM signs the job description, not the DTR. 16) The CPM may be the one who notifies manager of pay lane and pay changes, in addition to the HRBP. 17) The policy mentioned in section 12 has been replaced. 18) An incumbent should not be able to appeal a market match or pay lane, as stated in the SOP. 19) An HRPB may notify an executive of an appeal. 20) The Compensation Review Committee (CRC) does not resolve appeals; the Chief People Officer does. 21) The CPM does not go back to the manager for

feedback if a market match cannot be found. 22) If an appeal has equal or unfair pay implications, the CPM would involve Legal, not an outside consultant, as stated in the SOP. 23) There is not a final appeals meeting between the CRC and the Executive and manager. The final decision is communicated via email. 24) Job classification appeals are not official appeals. 25) The appeals section has references to incumbents being part of an appeal. This would not be allowed in practice. 26) The SOP states that there are no exceptions to the SOP. Exceptions are possible in practice. 27) The document has some sections missing numbering.

Additionally, IA reviewed management's practices for version control. Management applies sufficient control to generally reconstruct version history and authenticate documents. In this regard, the control is effective. The SOP does not explicitly mention version control but does outline required signatures and that the CPM "archives documents for future reference/audits." The control environment could be improved with formal procedures described in SOP.

Cause

Management stated that time and resources were the primary reasons that this policy was not updated.

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 instead of formal governing documents.

Recommendation

1. Management should review Utah Transit Authority Standard Operating Procedure No. HR-310 *Job Description Creation/Updates* and ensure:
 - a. Procedures are updated to document current practices.
 - b. The numbering of the document is corrected.
 - c. Version control procedures are formally developed and documented.

Management Response and Action Plan

Review and update of HR SOP 310 is part of Job Description Strategic Initiative to align with current practices and to develop and document version control procedures.

Target Completion Date

September 30, 2026

Responsible Individual(s)

- Director, Human Resources
- Chief People Officer

Criteria

COSO Component Five: Control Environment, Principle 3 of this framework, states:

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

COSO further guides in principle 4:

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

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 clarifies further,

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 a sample of 50 administrative job descriptions to verify that the date of last update was within three years (this was a judgmentally selected time frame, as management has not formally defined how often they should be updated) and the presence of key attributes, such as essential functions, physical requirements, work environment, etc.

17/48 had not been reviewed since 2023 and two did not list a date. Notable attributes with a high rate of compliance include Objective, Essential Functions, Required Education and Experience, and Physical Demands. Several attributes had low rates of compliance, such as stating hours per week the position works, making an equal employment statement, and union eligibility. The test attributes were primarily sourced from guidance provided by the professional organization SHRM (Society for Human Resource Management). They represent best practices, not requirements UTA are bound to, so recommendations will not be given to address specific categories (like hours per week) but the attribute variety found in testing shows that greater standardization is needed.

Additionally, management could not locate a signed copy of the job description for the Compensation Program Manager.

Cause

The lack of time and resources prevents management from regularly updating job descriptions.

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 formally define how frequently a job description needs to be updated.
2. Management should update job descriptions, with priority towards documents past the update requirement and positions with active recruitment.
3. Management should develop and require a standard template and guidance to assist hiring managers with drafting job descriptions.
4. Management should develop tracking alerts to identify job descriptions that go past the update requirement.
5. Management should sign and file the job description for the Compensation Program Manager.

Management Response and Action Plan

The recommendations above will be addressed as part of the 2026 Strategic Initiative for the Compensation department: Job Description Project.

1. Frequency of job description reviews is currently every 5 years.
2. This is also part of the project and compensation has already started identifying positions past the requirement date and reviews are already underway for any new or changed positions requiring an active recruitment.
3. We have a standard template; part of the project is to improve it.
4. Yondu report existed to track this, will add to the project to recreate with Workday.
5. Project will address signatures and filing of job descriptions.

Target Completion Date

September 30, 2026

Responsible Individual(s)

- Director, Human Resources
- Chief People Officer