



Utah Transit Authority

Audit Committee

MEETING MINUTES - Draft

669 West 200 South
Salt Lake City, UT 84101

Monday, December 15, 2025

3:00 PM

FrontLines Headquarters

Present: Chair Carlton Christensen
Jeff Acerson
Bob Stevenson
Natalie Hall
Beth Holbrook

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 3:00 p.m.

2. Safety First Minute

Ann Green-Barton, UTA Chief People Officer, delivered a brief safety first minute.

3. Consent

a. Approval of September 22, 2025 Audit Committee Meeting Minutes

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

4. Audit Committee Actions and Reports

a. External Financial Auditor Recommendation

Rob Lamph, UTA Comptroller, recommended the selection of Crowe, LLP as the agency's external financial auditor for an initial three-year term, with two one-year options, for a maximum contract period of five years.

A motion was made by Trustee Acerson, and seconded by Council Member Hall, that this recommendation be approved. The motion carried by a unanimous vote.

Council Member Bob Stevenson joined the meeting at 3:10 p.m.

b. Draft External Auditor Engagement Letters for 2025 Audits (Crowe LLP)

Rob Lamph reviewed the proposed draft engagement letters with Crowe LLP for UTA's 2025 external financial audit, pension audit, single audit, and National Transit Database agreed upon procedure. Staff has proposed that Crowe be contracted for a period of

up to five years. Each audit year, Crowe LLP will issue an updated engagement letter that reflects changes in the evolving audit and legal environment, as well as any new requirements in effect at the time the letter is issued.

After some technical difficulties, Brad Schelle from Crowe LLP joined by phone. He expressed appreciation and gratitude to be able to work with UTA. He would like to continue working with UTA on their auditing needs. These comments were given following 4. d. 2025 Agency Risk Assessment Report.

c. 2025 Internal Audit Plan Amendment Approval

Mike Hurst, UTA Director of Internal Audit, is proposing the following projects be added to the 2025 Internal Audit Plan:

- 25-14 Information Technology Physical and Environmental Security Audit
- 25-15 Job Description Process Audit

A motion was made by Trustee Holbrook and seconded by Council Member Stevenson to approve the 2025 Internal Audit Plan Amendment, as presented. The motion carried by a unanimous vote.

d. 2025 Agency Risk Assessment Report

Christie Giles, UTA Enterprise Risk Management Administrator was joined by Alisha Garrett, UTA Chief Enterprise Strategy Officer and explained the Agency Risk Assessment that is performed every two years. The assessment captures perceived risks from UTA leaders with at least one direct report. It helps UTA identify areas to explore for deeper understanding and possible remediation to support the achievement of strategic objectives.

- UTA risk levels are perceived as being 17% higher overall than in 2023. They are rated overall as “moderate.” This exceeds UTA’s desired low-moderate risk appetite.
- UTA risk controls are perceived as slightly less effective than in 2023. They are rated overall as “partially or moderately effective.”
- Level 1, 2 and 3 risk categories were identified and are being used to inform UTA leadership priorities. During 2026-27, under the direction of the Executive Director, the Executive Team will implement a coordinated approach to reduce the top risks impacting employee workload.

Questions were asked about the following topics:

- Awareness vs. understanding of risks
- Computer hardware and software risks
- Employee safety training

Staff reassured the committee that all of these topics are being assessed as risk factors. With the current move to newer software platforms such as Workday and Trapeze, the software security risks will be lowered. Next year more focus will be given to

employee safety training.

5. Internal Audit Update

a. Internal Audit Update

- **2025 Internal Audit Plan Status**
- **Update on progress of outsourced audit 25-12 Bus Safety Audit**
- **Update on progress of outsourced audit 25-13 Construction Audit**

Mike Hurst, UTA Director of Internal Audit gave an update on ongoing internal audit projects, including those included in the 2025 Audit Plan.

b. Open Audit Recommendations Report - December 2025

Mike Hurst gave a summary review of activity around closed and outstanding issues since the last report at the Audit Committee meeting on September 22, 2025.

Questions regarding open issues from 2020 and 2021 were posed by the committee and answered by Hurst. A request was made for more information on the open audit recommendations dating back to 2021.

6. Internal Audit Reports

a. Environmental Governance Audit (25-01)

Mike Hurst, Johanna Goss, UTA Senior Internal Auditor and Patti Garver, UTA Manager Environmental Compliance & Sustainability, reported observations and recommendations from the audit. The audit found clearer policies are needed to establish governance over high-priority issues.

b. Commuter Rail Safety Audit (25-09)

Mike Hurst, Luke Barber, UTA Sr. Internal Auditor, and Travis King, UTA Director of Safety and Security, reported on the completion of the audit, which included several observations, including the status of emergency preparedness plans, and findings of non-compliance regarding storage, labeling and handling of several chemicals.

Questions regarding safety plans and plans to address findings of non-compliance were posed by the committee and answered by staff.

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

Mike Hurst and Camille Glenn, UTA Regional General Manager Salt Lake and Mt. Ogden Service Units reported on observations and recommendations from the audit, including

governance, risk management activities of the department, and timeliness of the performance of preventative maintenance on buses. They noted bus inspections occur every 5,400 to 6,000 miles.

A question regarding types of vehicles in the fleet and their impact on the testing outcomes was posed by the committee and answered by staff.

d. Buy America Compliance Audit (25-07)

Mike Hurst and Kyle Stockley, UTA Director of Capital Vehicles, reported on observations and recommendations from the audit. Buy America applies to any UTA infrastructure or rolling stock procurement that has a federal funding component. Audit topics comprised of governance, risk management, procedures and controls.

7. Other Business

- a. Next Meeting: Monday, March 9th, 2026 at 3:00 p.m.

8. Adjourn

A motion was made by Council Member Stevenson, and seconded by Trustee Holbrook, to adjourn the meeting. The motion carried by unanimous vote and the meeting adjourned at 4:37 p.m.

Transcribed by Cherilyn Bradford
Executive Assistant to the Board
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/pmnn/sitemap/notice/1044335.html> for entire content. Meeting materials, along with a time-stamped video recording, are also accessible at <https://rideuta.granicus.com/player/clip/363>.

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

Approved Date:

Carlton J. Christensen
Chair, Board of Trustees