



Utah Transit Authority

Audit Committee

MEETING MINUTES - Draft

669 West 200 South
Salt Lake City, UT 84101

Monday, March 9, 2026

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

Beth Holbrook, UTA Trustee, delivered a brief safety message.

3. Consent

- a. Approval of the December 15, 2025 Audit Committee Meeting Minutes**
- b. Audit Committee Charter Approval**

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

4. Audit Committee Actions

a. 2026 Internal Audit Charter Approval

Mike Hurst, UTA Director of Internal Audit, presented the 2026 Internal Audit Charter, which has been updated to include the Director of Internal Audit as a member of the Ethics Committee. Hurst noted that Internal Audit will not audit the ethics program, which will be done by a third party appointed by the Chief of Board Strategy and Governance.

A motion was made by Council Member Stevenson, and seconded by Council Member Hall, that this 2026 Internal Audit Charter be approved as presented. The motion carried by a unanimous vote.

b. 2026 Internal Audit Plan Approval

Mike Hurst submitted the 2026 Audit Plan for approval. This plan is based on assessments of risk and input from management.

- Internal Audit is proposing the following projects for the 2026 Internal Audit Plan:

- 26-01 Customer Support Governance Audit
- 26-02 Capital Asset Accounting
- 26-03 Information Technology System Key Control Audit
- 26-04 Federal Funding Compliance Audit
- 26-05 Real Estate Limited Scope Audit
- 26-06 Claims Governance Audit
- 26-07 Accounting Separation of Duties Audit
- 26-08 Light Rail Safety Audit
- 26-09 Commuter Rail Safety Audit
- 26-10 Sole Source Procurement Audit

Discussion ensued. Questions regarding audit prioritization, audit timelines, internal auditing requirements, and outstanding audit statuses were asked and answered by staff.

A motion was made by Trustee Holbrook, and seconded by Council Member Stevenson, to approve this plan. The motion carried by a unanimous vote.

5. Internal Audit Update**a. Internal Audit Update****– 2025 Internal Audit Plan Status**

Mike Hurst reported on the status of projects from the 2025 Internal Audit Plan. Projects were tracked and have a current status listed as in progress, completed, or an expected completion date.

Discussion ensued. Questions regarding potential updates for the construction audit, how internal audits are constructed, and anticipated policy changes were asked and answered by staff.

b. 2025 Internal Audit Quality Assurance Review Results

Mike Hurst gave a report on the observations and corrective actions plans obtained from the 2025 Quality Assurance Review.

Gaps of conformance and action plans included:

- Document one-on-one meetings with staff.
- Formalize how competencies of outside service providers are evaluated.
- Implement an overall engagement conclusion.

c. 2025 Fraud Risk Assessment

Mike Hurst reported on the results and observations from the 2025 Fraud Risk Assessment. The Utah Office of the State Auditor requires the agency to annually complete a checklist. The checklist verifies the existence of policies, control activities, and separation of duties that are essential to a strong control environment where the likelihood of fraud is reduced. The 2025 checklist was completed jointly by the Finance Department and Internal Audit delivering the low-risk score of 385/395. This report will be submitted to the State Auditor before June 30, 2026.

d. Open Issues Report - March 2026

Mike Hurst was joined by Kim Shanklin, UTA Chief of Staff, Andres Colman, Chief Operations Officer, and Christie Giles, UTA Enterprise Risk Management Administrator.

Staff discussed outstanding issues since the last report at the Audit Committee meeting on December 15, 2025. The Open Audit Recommendation Report tracks outstanding issues and recommendations from prior internal audit reports and provides the status of those issues. The Enterprise Risk Management Administrator (ERMA) assists management with action plans to address recommendations and monitor progress. During 2025, nineteen issues were open and by December 2025, four had been completed. To date, three more issues have been resolved.

Discussion ensued. Questions regarding purchase card access for former employees and progress on audio announcements were asked and answered by staff.

At 3:46 p.m. Bob Stevenson left the meeting.

6. Internal Audit Reports**a. Video Security Audit Report (25-04)**

Mike Hurst was joined by Johanna Goss, UTA Senior Internal Auditor, Cody Steffensen, UTA Video Security Supervisor, and Dalan Taylor, UTA Chief of Police to report on observations and recommendations from the video security audit. UTA has video security cameras installed in facilities and on certain vehicles as a tool for safety and security.

This audit evaluated:

- Governance
- Risk management activities of the department
- Video security program controls
- Police department use of body cameras

Recommendations included:

- Matching UTA Policy and the collective bargaining policy
- Adopting Standard Operating Procedures

- Having UTA Police officers use body cameras

Committee members asked about police body camera use at other transit agencies. Staff responded they are assessing that issue.

7. Other Business

- a. Next Meeting: Monday, June 22, 2026 at 3:00 p.m.

8. Adjourn

A motion was made by Trustee Acerson, and seconded by Trustee Holbrook, to adjourn the meeting. The motion carried by a unanimous vote and the meeting adjourned at 4:05 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/pmn/sitemap/notice/1057995.html> for entire content. Meeting materials, along with a time-stamped video recording, are also accessible at <https://rideuta.granicus.com/player/clip/437>.

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

Approved Date:

Carlton J. Christensen
Chair, Board of Trustees