

UTA Audit Committee Meeting

April 19, 2021



Call to Order and Opening Remarks

(Electronic Meeting Determination Reading)



Safety First Minute



Consent

- a. Approval of February 1, 2021 Audit Committee Meeting Minutes
- b. Approval of Audit Committee Charter



Recommended Action (by acclamation)

Motion to approve



Internal Audit Update



Internal Audit Plan Status

Engagement #	Preliminary Assessment / Audit	Status
20-07	Capital Projects Preliminary Assessment	Complete
21-01	Fares Revenue Implementation Follow UP	Complete
21-02	Utility Costs - PA/Audit	Reporting Stage
19-07	Payroll - Follow up	In progress
21-03	Maintenance of Way (Systems) - PA	In progress
20-01	Procurement Contract Management - Audit	May-21
21-04	Bus Training and Ops - PA	Jun-21
20-02	Transit Oriented Development - Audit	Jun-21
20-04	Maintenance of Way (Infrastructure) - Follow up	Aug-21

COO: Chief Operating Officer

CSO: Chief Strategy Officer

CPO: Chief People Officer

CSDO: Chief Service Development Officer



Internal Audit Plan Status

Engagement #	Preliminary Assessment (PA) / Audit	Status
19-05	Data Access - Audit	Planned Aug-21
19-08	Accounts Payable - Follow up	Planned Sep-21
21-05	Information Technology General Controls - PA	Planned Sep-21
21-06	Fuel Costs - PA/Audit	Planned Oct-21
21-07	Debt - PA/Audit	Planned Nov-21

COO: Chief Operating Officer

CSO: Chief Strategy Officer

CPO: Chief People Officer

CSDO: Chief Service Development Officer



Outstanding Issues



Open Items Table



Open Items Table

Audit Name	Closed	Past Due Remediation	Future Remediation Planned	Total Pending
19-01 State of Good Repair	12		1	1
19-04 MOW Infrastructure	1		1	1
19-05 Data Access		1	10	11
20-01 Procurement Contracting	8		5	5
20-02 Transit Oriented Development			3	3
20-07 Capital Projects			3	3
Fares Revenue Follow Up	13		9	9
R-18-01 Payroll		7		7
R-18-06 Accounts Payable		8		8
R-19-2 Budget Management Process	4		2	2
Vanpool Operations	3	1		1
Totals	41	17	34	51

Extension of Due Dates

- 19-05 Data Access - Dan Harmuth, Alisha Garrett
- R-18-01 Payroll - William Greene
 - Several findings relate to SOP approvals which were put on hold to allow Mr. Greene an opportunity to review the SOPS. Additionally, the Kronos implementation was not completed until near the end of 2020
- R-18-06 Accounts Payable - Troy Bingham
 - We recommend an extension on these issues until August 31st as our follow up audit is planned for late summer, early fall
- Vanpool Operations
 - The RidePro Maintenance Module is awaiting installation



Internal Audit Report Review

a. Capital Projects Preliminary Assessment



Capital Projects Preliminary Assessment

Engagement #20-07



Capital Projects - Scope

Audit Scope	
Governance	Identifying project need
Estimating Budget	Project Approval
Budget Changes	Funding Sources
Contract Management	Project Management
Change Management	

We reviewed projects commenced between 1/1/2015 and 8/31/2020.



Capital Projects Preliminary Assessment

- Project requests should include detailed budget estimates and project timelines.
- Management should develop objective criteria to evaluate and prioritize capital projects.
- Management should develop training and tools for project managers to follow.
- Management should institute entity-wide standardized reporting of project budgets and progress.



Other Business

- a. Next meeting: Monday, June 21, 2021 at 3:00 p.m.



Closed Session



Open Session



Adjourn

