



Minutes of the Regular Meeting of the  
**Utah Transit Authority (UTA) Audit Committee**  
Monday, October 19, 2020, 3:00 p.m.  
**held remotely via phone or video conference  
and broadcast live for the public via YouTube**

**Audit Committee Members Participating:**

Carlton Christensen, Chair  
Beth Holbrook  
Kent Millington  
Karen Cronin  
Troy Walker

Also attending were members of UTA staff and outside presenters.

**Call to Order and Opening Remarks.** Chair Christensen welcomed attendees and called the meeting to order at 3:00 p.m. The Utah Transit Authority Electronic Board Meeting Determination Statement was read by Jana Ostler, UTA Board Manager. The full text of the statement is appended to these minutes.

**Safety Minute.** Chair Christensen yielded the floor to Sheldon Shaw, UTA Director of Safety & Security for a brief safety message.

**Consent.** The consent agenda was comprised of:

- Approval of August 24, 2020 Audit Committee Meeting Minutes

A motion to approve the consent agenda was made by Member Walker and seconded by Member Holbrook. The motion carried unanimously.

**External Financial Auditor Recommendation (Crowe, LLP).** Troy Bingham, UTA Comptroller, recommended Crowe, LLP as the external financial auditor for UTA.

The committee asked questions about the firm being out of state and the timing of the contract. Mr. Bingham responded. Discussion ensued.

Motion by Member Walker to approve. Second by Member Cronin. Approved unanimously.

**Internal Audit Update.** Ron Ellis, UTA Director of Internal Audit, gave an update on the internal audit plan as it was amended. The transit-oriented development preliminary assessment and maintenance of way-infrastructure audit are complete. Budget management, grants management, and state of good repair audits are in progress. The capital projects and IT business continuity/disaster recovery audits are in process, and the accounts payable audit is planned. Audits with open findings include budget management, payroll, vanpool operations, and maintenance of way-infrastructure.

Mr. Ellis reported that communication, training, and distribution of disclosures on the UTA ethics policy is complete.

Mr. Ellis gave an update on Auditboard software and the internal audit process. The annual risk analysis and audit planning was presented.

The committee asked questions on the findings data and the implementation of Auditboard. Mr. Ellis responded. Discussion ensued.

#### **Internal Audit Report Review.**

**Maintenance of Way Audit (MOW) Report.** Mr. Ellis gave the audit scope of the MOW Audit, which included governance, maintenance, training, inspection, and third-party contracts. Two issues remain in progress. MOW has implemented formal governance controls, a new training program, and updates to the supply standard operating procedure (SOP).

The committee asked about the budget, the needs of the organization, and the timeline of the new software. David Hancock, UTA Director of Asset Management, responded. Discussion ensued.

**Transit-Oriented Development (TOD) Preliminary Assessment Report.** Mr. Ellis gave the TOD follow up report, noting the policy operating effectiveness exceptions and design of TOD policy and procedures. He also gave an update on the contracting authority policy.

Chair Christensen asked questions on the exceptions that were found. Mr. Ellis and Paul Drake, UTA Director of Real Estate and TOD, responded. Discussion ensued.

(Note: The Maintenance of Way Audit Report and Transit-Oriented Development Preliminary Assessment Report were discussed in a different order than listed on the agenda.)

**Other Business.**

**Next Meeting.** The next audit committee will be held in 2021 and information will be forthcoming.

**Adjournment.** The meeting was adjourned at 3:43 p.m. by motion from Member Cronin, with a second by Member Holbrook.

Transcribed by Stephanie Withers  
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*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/634483.html> for entire content.*

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

Approved Date:

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Carlton J. Christensen  
Chair, Board of Trustees

**UTAH TRANSIT AUTHORITY  
ELECTRONIC BOARD MEETING DETERMINATION**

Consistent with provisions of the Utah Open and Public Meetings Act, specifically UTAH CODE § 52-4-207(4), and acting in my capacity as the Chair of the Board of Trustees ("Board") of the Utah Transit Authority ("UTA"), I hereby make the following written determinations in support of my decision to hold and convene electronic meetings of the UTA Board without a physical anchor location:

1. Conducting Board and Board Committee meetings with an anchor location that is physically accessible for members of the public to attend in person presents a substantial risk to the health and safety of those who may be present at the anchor location.
2. This determination is based upon the following facts, among others:
  - a. The COVID-19 pandemic is ongoing and significant and continued community, person-to-person virus transmission continues to occur in the state of Utah; and
  - b. Federal, state, and local health authorities have adopted guidelines for the general public and businesses which encourage institutions and individuals to take precautions, including limiting in-person interactions and recommending increased virtual interactions.

This written determination takes effect on October 7, 2020, and is effective until midnight on November 6, 2020, (no more than 30 days after the effective date of this Declaration) and may be re-issued by future written determinations of the Chair of the Board at that or any other appropriate time.

Dated this 30 day of September, 2020.

  
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Carlton Christensen Chair of the Board of Trustees