



INTERNAL AUDIT

Special Service Operations Audit

25-05

June 25, 2025

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Rating Matrix

Descriptor	Guide
High	Matters considered being fundamental to the maintenance of internal control or good corporate governance. These matters should be subject to agreed remedial action within three months.
Medium	Matters considered being important to the maintenance of internal control or good corporate governance. These matters should be subject to agreed remedial action within six months.
Low	Matters considered being of minor importance to the maintenance of internal control or good corporate governance or that represents an opportunity for improving the efficiency of existing processes. These matters should be subject to agreed remedial action and further evaluation within twelve months.

Distribution List

Title	For Action ¹	For Information	Reviewed prior to release
Audit Committee		*	
Executive Director		*	*
Chief Operating Officer		*	*
Chief People Officer		*	*
Special Services General Manager	*	*	*
Director Talent Acquisition	*	*	*

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 over Special Service Operations. The Audit Committee approved the Audit Plan that included this engagement on March 10, 2025. IA completed the audit in accordance with Global Internal Audit Standards published by the Institute of Internal Auditors.

Background and Overview

Special Service Operations provides paratransit services for people with disabilities in Salt Lake County and manages third party provision of services in Davis and Utah Counties. Special Service Operations is unique in the provision of services by utilizing Operations Support – consisting of a scheduling team that aids customers in calling in to request and plan services, and the Flex Route Communications Center (FRCC) that acts as a dispatch and troubleshooting center for UTA’s paratransit services.

Objectives and Scope

IA based the audit objectives and scope on the results of planning procedures that included discussions with management, and assessments of risk and fraud risk. The topics for the audit were:

1. Governance
IA reviewed policies and procedure documents, instruction manuals, and job description documents.
2. Staff Training and Oversight
IA reviewed training documentation and oversight measures and processes.
3. Scheduling Process
IA reviewed the scheduling process that Special Service Operations Supports uses each day to adapt to the paratransit needs.
4. Risk Management
IA verified if management was taking part in training and surveys from the Enterprise Risk Management department.

IA set the audit period as January 1, 2022, through February 28, 2025.

Summary

1. Governance

IA reviewed standard operating procedures (“SOP”), 30 in total, to determine how recently management has updated them. 21 of the 30 SOPs Management have not been updated in the past five years. We note that these SOPs are not within sole control of Special Service Operations management but is common to all bus operation

units. We recommend that management at the appropriate level work with the Safety department to review these SOPs and make any necessary updates.

IA reviewed the job description documents for all Special Services positions, 15 in total, to determine the age of the documents, if minimum experience is described, and if job duties are listed. 10 of the job descriptions were at least five years old. We note that these job descriptions are not within sole control of Special Services management but is common to all bus operation units. We recommend that management at the appropriate level work with the Human Resources department review these job descriptions and make any necessary updates.

Management monitors operator's records with the State of Utah to detect lapses licenses and driving infractions. The Talent Acquisition team maintains the database of operator licenses for monitoring, but they do not keep records of who they are monitoring. We recommend that Talent Acquisition maintain a list of who is being monitored.

2. Staff Training and Oversight

IA reviewed staff training requirements and oversight measures utilized by management. Training required and completed for operators, schedulers, and dispatch staff meets business unit needs. Management ensures that ridership needs are the primary focus of the business unit and necessitates an agile and adaptive workforce each day by using oversight measures. Even with an increase in ridership throughout the reporting period, Special Services has supported a high rate of on-time performance, low rates for missed trips, and trips over 90 minutes. However, the average hold time and percentage of calls over two/five minutes have increased during the reporting period, beyond the department's own goals. We recommend that management either improve call times to align with goals or re-evaluate if their goals are realistic and necessary.

3. Scheduling Process

IA reviewed the scheduling process used daily by Special Service Operations. Scheduling for ridership needs is a dynamic process that requires operations supervisors and scheduling staff to quickly review rapidly incoming information and plan routes in a way that best serves customers while balancing the workload of available operators. Scheduling work is completed 48 hours prior to the date that blocks of work are completed. Any changes to the workload based on ridership cancelations or operator availability is managed by the FRCC.

Management is currently involved in making changes to the scheduling process using the Workforce Management application so that information between the TRAPEZE scheduling system and the Operations Work Assignment and Tracking System (OWATS) communicate more effectively.

Management's scheduling process is sound but is not formally documented. We recommend management draft an SOP that documents these processes.

4. Risk Management

IA confirmed that management has participated in all expected risk management activities with the Enterprise Risk Management department, including completing training and risk surveys.

Finding 25-05-01 Standard Operating Procedures Need Reviewed

Risk Level: Low

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.

Condition

IA reviewed the standard operating procedures (“SOPs”) to determine when each was last updated. Management has not updated any of the SOPs in the last three years. See Table 1 below.

Table 1. Date Updated for Safety Related Standard Operating Procedures

Standard Operating Procedure Title	Date Updated
Abandoned Mobility Device	04/06/2014
Accident Response and Notification	05/18/2018
Animals Injured by SSBU Vehicles	01/16/2017
Blood Born Pathogens	04/06/2014
Cancellation Line	05/19/2014
Customer Behavior	08/03/2014
Day Onboarding Training	03/25/2015
Departmental SOP Policy	08/11/2014
Disruptive Illegal Behavior	07/03/2013
Emergency Procedures for Disasters	08/18/2020
Emergency Trip Sheet	05/19/2014
Fare Verification	08/20/2020
Loss of Dynamic Dispatching	11/18/2022
Lost SSBU Passenger	04/23/2021
Medicaid Sticker Process	03/08/2017
Operator Service Improvement Process	No Effective or Revised date listed.
Passenger Added “Customized Feature” to Wheelchair	04/06/2014
Passenger Boarding Separate of Mobility Device	04/06/2014
Passenger Falls	04/12/2014
Passenger Left Unattended	4/23/2021
Passenger Use of a Loaner Chair	04/05/2014
Reasonable Modification of Service	02/21/2017
Requesting UTA Audio Recordings SSBU	04/15/2016
Riverside Fire Evacuation	07/03/2014
Same Day Changes	04/06/2021
SOP Management Procedure	04/06/2021
SSBU Onboard Disturbance	04/06/2014
Sunday-Holiday with no Supervisor	01/06/2015
System Delay – Extreme Weather	04/23/2021
Trip Cancellations Day of Service	04/23/2021

Cause

Not applicable.

Effect

- Outdated operating procedures may be obsolete, unclear, and can decrease business unit effectiveness.
- Employees’ safety may be compromised if safety-related SOPs are not up to date with current procedures.
- Safety-related SOPs are often created to comply with regulations and laws. Outdated SOPs may be unaligned with these regulations and laws, increasing the risk of a non-compliance finding from oversight agencies.

Recommendation

Operations management should work with the Safety Department and to review safety-related SOPs and make necessary updates.

Management Response and Action Plan

Management agrees with the finding and will take the following corrective actions: 1. Determine safety policies for review by July 15, 2025. 2. Establish SOP review committee by Aug. 1, 2025. 3. Draft revision submitted by Nov. 1, 2025. 4. Approval by Dec. 1, 2025. Root Cause: No formal review process has been established.

Responsible

Special Services General Manager

Target Completion Date

December 31, 2025

Finding 25-05-02 Job Description Documents Need Reviewed	Risk Level: Low
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Criteria

UTA Human Resources recommends that managers review job descriptions that are more than five years old.

Condition

IA reviewed the job descriptions for Special Service employees to verify the age of the documents, and that minimum experience and job duties are described. Management has not updated any of the job descriptions in the past five years.

Table 2. Job Description Attributes

Job Title	Last Updated	Minimum Experience Described	Job Duties Described
ADA Evaluation Office Administrator	09/2019	Yes	Yes
Flextrans Bus Operator	11/2016	Yes	Yes
Flextrans Radio Control Coordinator	10/2016	Yes	Yes
Manager of Service Delivery (Common to all service units)	08/2015	Yes	Yes
Mobility Center Office Specialist	09/2016	Yes	Yes
Operations Supervisor (Common to all service units)	09/2019	Yes	Yes

Paratransit Eligibility Specialist	09/2019	Yes	Yes
Special Services Customer Care Administrator	02/2017	Yes	Yes
Special Services General Manager	09/2014	Yes	Yes
Senior Office Specialist – Special Services BU	12/2015	Yes	Yes

Job descriptions have not been updated in five years.

Cause

Not applicable

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

Operations management should work with Human Resources to review all job description documents and make necessary updates.

Management Response and Action Plan

Management agrees with the finding. Some jobs are shared by multiple service units and may need to be looked out collectively by all service units. Management will perform the following corrective actions: 1. Review job descriptions by Jan. 1, 2026. 2. Complete updates by Feb. 15, 2026, and forward to HR. The root cause of this situation is that UTA doesn't have a formal schedule for job description reviews; in practice, job descriptions are updated as new individuals are hired into roles.

Responsible

Special Services General Manager

Target Completion Date

April 1, 2026

Finding 25-05-03 Scheduling Call Time Goals Risk Level: Low

Criteria

Special Service Operations management creates call time goals informed by federal recommendations. Current internal goals include fielding and addressing all calls under two minutes.

Condition

Over the reporting period 25% of calls coming in to the scheduling team go over two minutes. Noteworthy, data shows that average hold time and calls over two/five minutes have steadily increased throughout the reporting period.

Cause

Ridership of Special Service Operations has increased throughout the reporting period. Higher ridership requires staff to schedule more paratransit rides. Additionally, management noted that scheduling team staff has been negatively affected due to long-term absences of staff.

Effect

- Longer scheduling calls may create back up to calls waiting to be fielded.
- Longer hold times may decrease customer satisfaction.

Recommendation

IA recommends that management reevaluate scheduling staffing needs to assess if increased staff would shorten average call hold times.

IA recommends that management reevaluate scheduling call time goals. If maintaining the current goal of fielding all calls under two minutes is determined to be practicable, IA recommends that Management provide targeted training and oversight to reduce call times.

Management Response and Action Plan

Management disagrees with the need to limit call times since reservation agents must address complex trip requests and or limitations in caller communication due to their disability. These conditions are beyond reservation agent control. FTA does not establish a guidelines for call length. UTA has established hold time objectives that are in accordance with FTA guidance and those are continually monitored and measured in our daily standup report. Management acknowledges reduced staff during the Audit observation period which may have influenced hold times. Management will perform the following corrective actions: 1) We have hired new staff; three are in training to complete by Jan. 1, 2026. 2) Repurpose existing role to create Supervisor role in Quality and Assurance by December 31, 2025. 3) Review hold time metrics to ensure they are accurate by Nov. 1, 2025. 4) Collect and monitor data to verify performance levels by April 1, 2026.

Responsible

Manager Special Services Operations Support

Target Completion Date

April 1, 2026

Finding 25-05-04 Scheduling Process Formalization	Risk Level: Low
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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.

Condition

Currently, the scheduling process exists as informal work instruction and heavily relies on the expertise and institutional knowledge of staff.

Cause

Management is currently involved in making changes to the scheduling process using the Workforce Management application so that information between the TRAPEZE scheduling system and the Operations Work Assignment and Tracking System (OWATS) communicate more effectively.

Effect

- Lack of formalization of how to create daily routes could lead to a loss of institutional knowledge.

Recommendation

IA recommends that after the successful implementation of Workforce Management that the updated scheduling process be formalized as a Standard Operation Procedure.

Management Response and Action Plan

Management agrees with the finding and will perform the following corrective actions: 1) Create a standard operating procedure that documents the process of completing the Paratransit next-day trip assignments with driver assignments by April 1, 2026. Root cause: this is a standard work assignment that has been completed without formalization or documentation.

Responsible

Manager of Service Delivery and Manager Special Services Operations Support

Target Completion Date

April 1, 2026

Finding 25-05-05 Employee Licensing Records	Risk Level: Low
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Criteria

The Committee of Sponsoring Organizations of the Treadway Commission (“COSO”) publishes an integrated framework to guide organizations on best practices for internal controls. Component Three: Control Activities, Principle 13 of this framework, states:

The organization obtains or generates and uses relevant, quality information to support the functioning of internal control.

COSO further guides:

Maintains Quality throughout Processing - Information systems produce information that is timely, current, accurate, complete, accessible, protected, and verifiable and retained. Information is reviewed to assess its relevance in supporting the internal control components.

Condition

UTA does not maintain records of operator licensure. Upon hiring, HR staff enter new employee information into Utah Department of Transportation (UDOT) motor vehicle records as part of the onboarding process, which allows UDOT to monitor any changes to employee driving records. UTA relies on the monthly reports provided by UDOT to show any upcoming expirations of UDOT medical cards and any changes made to driver licenses of employees due to violations or expirations. People Office staff review these reports and send notifications to

separate Business Units to have any listed employees schedule a time to renew their qualifications. However, HR does not keep a record of who has been entered into the monitoring system.

Cause

The People Office has relied on the current process of manually inputting and removing employee documentation from UDOT motor vehicle records for over seven years. Management shared that inputting non-revenue employee data into the system was an update made to the onboarding process in 2019. Management has trusted that the process would capture any data omission issues as an employee goes through the hiring, training, and qualifications process within the different areas of the organization. Management additionally shared that they have trusted the maintenance of the motor vehicle records and scheduled reports released by UDOT.

Effect

IA is unable to confirm that all employees are actively being monitored. A lack of having this information exposes the risk of an individual employee being absent from monitoring because of accidental entry omission. Absence of records makes it impossible to reconcile the list of current operators to the list of operators being monitored through motor vehicle records.

Recommendation

IA recommends that records of CDL licensure of employees driving revenue vehicles is maintained in a manner where business units can reconcile which employees are coming up on their five-year CDL license expiration date.

Management Response and Action Plan

Management disagrees with the statement that they do not keep a record of which employees have been entered into the UDOT system; these records are currently are stored in Laserfiche. The root cause identified by Management is that employee records in Laserfiche of who is entered into the UDOT system and UDOT motor vehicles records are currently inaccessible to Operations service units and this prohibits effective records validation, monitoring, and proactive employee notification of license expirations. In response, the People Office will lead a group of Operations service unit SMEs in completing the following corrective action: Management will document in an Agency SOP and implement a new process for Operations service unit SMEs to have access to systems and/or reports that enable them to regularly validate that all employees are entered into the UDOT system, monitor upcoming license expirations, and proactively notify employees of upcoming expirations. To complete this corrective action within 12 months of the finding, Management will meet the following milestones: 1) By Aug. 30, 2025, the People Office will inform the Board's contractor leading Agency Policy/SOP updates of this work. 2) By Aug. 30, 2025, the People Office will contact Operations service managers to identify SMEs who will be responsible for partnering with the People Office to design the new process. 2) By Sept. 30, 2025, the People Office will invite the SMEs to twice-monthly meetings to develop the new process. 3) By Oct. 30, 2025, the People Office will begin twice-weekly corrective action meetings with SMEs. 4) By March 30, 2026, the People Office and SME group will amend a current Agency SOP to include a new process for accessing, validating, monitoring and monitoring employee motor vehicle records and proactively notifying employees of approaching record expirations. 4) By June 30, 2026, the Operations service unit SMEs will have performed three months of the new process.

Responsible Individual(s)

Talent Acquisition Supervisor

Target Completion Date

June 23, 2026