



INTERNAL AUDIT

2025 UTA Assurance Map

25-11

May 14, 2025

Table of Contents

Executive Summary	3
Attachment A: 2025 UTA Assurance Maps	5

Executive Summary

Introduction

The Utah Transit Authority (“UTA”) Audit Committee directed the Internal Audit department (“IA”) to create an Assurance Map of audit and monitoring activities at UTA. The Audit Committee approved the Audit Plan that included this project on March 10, 2025.

Background and Overview

IA conducts their work in accordance with the Global Internal Audit Standards published by the Institute of Internal Auditors. Standard 9.5 states, *“The chief audit executive must coordinate with internal and external providers of assurance services and consider relying upon their work. Coordination of services minimizes duplication of efforts, highlights gaps in coverage of key risks, and enhances the overall value added by the providers.”*

Achieving this standard requires IA to be aware of the assurance activities that happen at the agency. The most effective tool to do this is an assurance map. An assurance map is *“a matrix comprising visual representation of the organization’s risks and all the internal and external providers of assurance services that cover those risks. This visual depiction exposes coverage gaps and duplications.”*¹

UTA has not ever had an assurance map, to Internal Audit’s knowledge. Our visibility of other assurance activities has been limited to what we are told or happen to know about. Even with this limited visibility, we have experienced the benefits of coordinated assurance.

A few past examples of the benefits of coordinated assurance: 1) During an audit of Light Rail, we learned that one of our compliance tests is audited by the State of Utah. We were able to confirm that with the State and saved Light Rail’s and Internal Audit’s time; 2) A federal auditor requested that Internal Audit perform some follow-up procedures; 3) Internal Audit served as point of contact for the 2023 audit of the Office of the Legislative Auditors (“OLAG”). This saved time for UTA management and facilitated a smooth experience for OLAG. These positive examples will grow in frequency and impact with a formal assurance map.

Additionally, the Assurance Maps helps to inform the projects of the annual Internal Audit Plan. The Assurance Map visually shows what Level 1 Risks have little to no audit coverage in a different year. Internal Audit can use this as a data point to evaluate future audit plans.

Methodology

The UTA Enterprise Risk Management department publishes a formal risk assessment report every two years. The assurance map took the top risks, referred to as “Level 1 Risks” from the 2023 edition of the report to serve as a baseline for mapping. The Level 1 Risks are: 1) Technology 2) Strategy/Planning 3) Regulatory Compliance 4) Infrastructure 5) Operational 6) Financial 7) Information Security 8) Reputational.

¹ IIA Practice Guide, Coordination and Reliance: Developing an Assurance Map (Lake Mary, FL: The Institute of Internal Auditors, February 2018).

The map was filled out with the 2025 Internal Audit Plan, results from surveys sent to all levels of management, and interviews with select members of management. Though not shown in this report, efforts were made to gather assurance activities for 2026 and 2027. Assurance coverage needs to be considered over the medium term (2-3 years), not just in the short term (one year).

Gap Analysis

The following section documents potential gaps in assurance coverage of UTA's Level 1 Risks. This analysis will be used to determine future Internal Audit activities and future needs for outsourced audits.

1. **Technology** – this area has light assurance coverage in 2025. Adding future coverage is a difficult proposition. Technology auditing is highly technical work and the skills to independently audit do not exist internally, nor would it be financially feasible to add sufficient resources to cover assurance needs internally. Internal Audit and Information Technology are attempting to address this gap through collaboration during internal audits. Internal Audit informs Information Security what key technology systems are used by an audited department and Information Security determines if they should perform a security assessment. This arrangement is recent, and long-term success and feasibility will need to be determined.

Quality assurance coverage could be increased through hiring outsourced auditors with specialized knowledge. Internal Audit presently lacks the budget to do this. UTA management and Board Governance may need to evaluate the necessity of increasing the budget for outsourced audits to bridge this gap.

UTA is due for a Triennial Review by the Federal Transit Administration (FTA) in 2026. This will include elements of cybersecurity. Additionally, the Information Technology department had a third party complete a cybersecurity standards review in 2024.

2. **Strategy/Planning** – this area has light assurance coverage in 2025. The Office of the Legislative Auditor General is performing follow-up work to an audit completed in 2024 that heavily featured strategy and planning as topics. There are no internal assurance activities. This risk will need to be considered for the 2026 Internal Audit Plan.
3. **Regulatory Compliance** – this area has heavy assurance coverage in 2025, and the FTA Triennial Review is scheduled for 2026. No special considerations are needed at present.
4. **Infrastructure** – this area has moderate assurance coverage in 2025. A significant new project is the outsourced construction audit. The Capital Services department selected an upcoming construction project, and IA will hire a specialized auditor to audit the contractor's performance to the contract. We will look to repeat and expand outsourced construction auditing if this initial project is successful.
5. **Operational** – this area has heavy assurance coverage in 2025, both from internal and external providers.
6. **Financial** – this area has heavy assurance coverage in 2025 by virtue of the annual financial audit alone. Internal Audit also has several 2025 activities that relate to financial controls.

7. **Information Security** – this area has light coverage in 2025. See explanation for Technology risk above.
8. **Reputational** – this area has moderate coverage in 2025 over *topics* that affect UTA’s reputation (for example, an environmental incident would damage UTA’s reputation) but not the departments that are responsible for managing public relations and reputation. This risk will need to be considered for the 2026 Internal Audit Plan.

Attachment A: 2025 UTA Assurance Map

See the following inserted page for the 2025 UTA Assurance Map.

Attachment A: 2025 UTA Assurance Map

UTA Level 1 Risk	Risk Owner	Current/Actual Risk	Assurance Activity	Line	Assurance Provider
Technology	CESO	Moderate	Cybersecurity Assessment	Second	UTA IS
			Video Security	Third	UTA Internal Audit
Strategy/Planning	CESO, CPEO	Moderate	Legislative Audit Follow-up	External	OLAG
Regulatory Compliance	CESO	Moderate	ADA Service Monitoring - Bus	Second	UTA Data Quality & Ridership
			ADA Service Monitoring - Rail	First	UTA Rail Supervisors
			Bus Safety Audit	External	To be determined
			Buy America Compliance	Third	UTA Internal Audit
			Commuter Rail Safety	Third	UTA Internal Audit
			Construction Audit	External	To be determined
			Davis Bacon Apprenticeship Verification	Second	UTA Civil Rights
			Davis Bacon Field Interviews	Second	UTA Civil Rights
			DBE Commercially Useful Function Field Audits	Second	UTA Civil Rights
			DBE Good Faith Efforts Review	Second	UTA Civil Rights
			Drug and Alcohol Audit FRA	External	FRA
			Drug and Alcohol Audit FTA	External	FTA
			Drug and Alcohol Compliance	Third	UTA Internal Audit
			EE04 Report	Second	Civil Rights
			Environmental Governance	Third	UTA Internal Audit
			Hours of Service Audit	External	State Safety Oversight
			Legislative Audit Follow-up	External	OLAG
			Light Rail Safety	Third	UTA Internal Audit
			Maintenance Shop Inspections	Second	UTA Safety Department
			Special Services Operations	Third	UTA Internal Audit
Station and Grade Crossing Inspections	Second	UTA Safety Department			
Vanpool Operations	Third	UTA Internal Audit			
Video Security	Third	UTA Internal Audit			
Infrastructure	COO, CCSO	Moderate	ADA Design Reviews	Second	UTA Civil Rights
			Bus Safety Audit	External	To be determined
			Commuter Rail Safety	Third	UTA Internal Audit
			Construction Audit	External	To be determined
			Light Rail Safety	Third	UTA Internal Audit
			Video Security	Third	UTA Internal Audit
Operational	COO, CPO	Moderate	Bus Safety Audit	External	To be determined
			Commuter Rail Safety	Third	UTA Internal Audit
			Drug and Alcohol Audit	External	FTA
			Drug and Alcohol Audit	External	FRA
			Environmental Governance	Third	UTA Internal Audit
			Legislative Audit Follow-up	External	OLAG
			Light Rail Safety	Third	UTA Internal Audit
			Maintenance Shop Inspections	Second	UTA Safety Department
			Mount Ogden Bus Maintenance	Third	UTA Internal Audit
			Risk Based Inspections	External	State Safety Oversight
			Special Services Operations	Third	UTA Internal Audit
			Station and Grade Crossing Inspections	Second	UTA Safety Department
			Vanpool Operations	Third	UTA Internal Audit
Financial	CFO	Moderate	Buy America Compliance	Third	UTA Internal Audit
			Construction Audit	External	To be determined
			Financial Audit	External	Crowe LLP
			Purchase Card Program	Third	UTA Internal Audit
			Quarterly Expenditure Review	Third	UTA Internal Audit
Information Security	CESO	Moderate	Cybersecurity Assessment	Second	UTA IS
			Drug and Alcohol Audit	External	FTA
			Drug and Alcohol Audit	External	FRA
Reputational	CBSG, CCO	Mod-Low	Commuter Rail Safety	Third	UTA Internal Audit
			Drug and Alcohol Audit FRA	External	FRA
			Drug and Alcohol Audit FTA	External	FTA
			Drug and Alcohol Compliance	Third	UTA Internal Audit
			Environmental Governance	Third	UTA Internal Audit
			Light Rail Safety	Third	UTA Internal Audit
			Video Security	Third	UTA Internal Audit

Acronym Legend:

ADA - The Americans with Disabilities Act	CPEO - Chief Planning and Engagement Officer
CBSG - Chief of Board Strategy and Governance	DBE - Disadvantaged Business Enterprise Program
CCO - Chief Communications Officer	FRA - Federal Railroad Administration
CCSO - Chief Capital Services Officer	FTA - Federal Transit Administration
CESO - Chief Enterprise Strategy Officer	IS - Information Security
CFO - Chief Financial Officer	OLAG - Office of the Legislative Auditor General
COO - Chief Operating Officer	UTA - Utah Transit Authority

Risk Level Scale:

High: 441 - 1,000
Mod-High: 360 - 440
Moderate: 144 - 359
Mod-Low: 81 - 143
Low: 1 - 80