

Regular Meeting of the
Utah Transit Authority Audit Committee

Monday, August 24, 2020, 3:00 p.m.
Utah Transit Authority Headquarters
669 West 200 South, Salt Lake City, Utah
Golden Spike Conference Rooms



NOTICE OF SPECIAL MEETING CIRCUMSTANCES DUE TO COVID-19 PANDEMIC:

In keeping with recommendations of Federal, State, and Local authorities to limit public gatherings to prevent and control the continuing spread of COVID-19, the UTA Audit Committee will make the following adjustments to our normal meeting procedures.

- In-person participation will be limited based on ability to maintain physical distance of 6 feet or greater.
- Meeting attendees will be required to wear face coverings, except when addressing the committee and spaced at least 6 feet apart.

- | | |
|---|---|
| 1. Call to Order & Opening Remarks | Chair Carlton Christensen |
| 2. Safety First Minute | Sheldon Shaw |
| 3. Consent
a. Approval of June 22, 2020 Audit Committee Meeting Minutes | Chair Carlton Christensen |
| 4. 2019 National Transit Database (NTD) Agreed Upon Procedure Report | Troy Bingham |
| 5. Revised 2020 Audit Plan Approval | Ron Ellis |
| 6. Internal Audit Update | Ron Ellis |
| 7. Internal Audit Report Review
a. Contract Procurement Preliminary Assessment Report
b. Data Access Preliminary Assessment Report | Ron Ellis, Todd Mills,
Dan Harmuth |
| 8. Other Business
a. Next meeting: Monday October 19, 2020 at 3:00 p.m. | Chair Carlton Christensen |
| 9. Adjourn | Chair Carlton Christensen |

Special Accommodation: Information related to this meeting is available in alternate format upon request by contacting calldredge@rideuta.com or (801) 287-3536. Request for accommodations should be made at least two business days in advance of the scheduled meeting.

MEETING MEMO



TO: Utah Transit Authority Audit Committee
FROM: Jana Ostler, Board Manager

AUDIT COMMITTEE MEETING DATE: August 24, 2020

SUBJECT:	Approval of June 22, 2020 Audit Committee Meeting Minutes
AGENDA ITEM TYPE:	Consent
RECOMMENDATION:	Approve the minutes of the June 22, 2020 Audit Committee Meeting.
BACKGROUND:	A regular meeting of the UTA Audit Committee was held on Monday, June 22, 2020 at 2:00 p.m. at UTA Headquarters. Minutes from the meeting document the actions of the committee and summarize the discussion that took place in the meeting. A full audio recording of the meeting is available on the Utah Public Notice Website .
ATTACHMENTS:	1) 2020-06-22_AUDIT_Minutes_UNAPPROVED



Minutes of the Regular Meeting of the
Utah Transit Authority (UTA) Audit Committee
Held remotely via phone or video conference
and broadcast live for the public via YouTube
Monday, June 22, 2020, 2:00 p.m.

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 2:00 p.m.

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 February 10, 2020 Audit Committee Meeting Minutes

A motion to approve was made by Member Millington and seconded by Member Holbrook. The motion carried unanimously.

2019 Financial Audit Report. Bob Biles, UTA Chief Financial Officer introduced Steven Rowley of Keddington and Christensen LLC, UTA’s independent outside financial audit firm. Mr. Rowley presented the results of the independent audit of UTA’s financial statements and stated that his firm has issued an unmodified report (i.e. clean report). Mr. Rowley summarized other aspects of the audit report regarding fraud; internal controls; and compliance with laws, the state audit guide, and four federal programs. He reiterated that UTA has corrected any problems from previous audits, all requirements have been met, and there were no findings of weakness or deficiencies, resulting in an unmodified report for all aspects of the audit.

Chair Christensen asked if any of the standards had changed due to COVID-19. Mr. Rowley replied that the only change was in extending the time of when new standards would begin. For now, the standards remain the same as they were last year.

A motion to recommend the 2019 Financial Audit Report to the UTA Board of Trustees for acceptance was made by Member Cronin and seconded by Member Millington. The motion carried by unanimous vote.

External Financial Auditor Selection Process Consultation. Troy Bingham, UTA Comptroller, informed the committee that new submissions had been received for new outside auditors and the selection will be presented at the next meeting for approval. Member Holbrook asked if the number of applications was limited due to COVID-19. Mr. Bingham responded that a comparatively normal and sufficient number of applications was received.

FTA Triennial Review Report. Patti Garver, UTA Program Manager for Grants, presented the findings of the Federal Transit Administration (FTA) Triennial Review for 2019. No deficiencies were found in 18 of the 21 areas of compliance reviewed. UTA provided FTA with the required information addressing all deficiencies in a timely manner. FTA provided a close out letter in March of 2020 stating that all actions were completed, and all deficiencies are resolved.

Chair Christensen asked about the finding concerning the reconciliation of the grants schedule and if that process was a manual one. Ms. Garver responded that the deficiency was due to a system change and the grant tracking is now being automated. Mr. Biles mentioned that in response to a requirement of the triennial review, a cross functional team was established to develop procedures for proper asset management. Those procedures still need to be rolled out. Eddy Cumins, UTA Chief Operating Officer, reiterated that while the results of the triennial review are positive and UTA has satisfied their requirements, completion of this review is not to be confused with the preliminary assessment of state of good repair conducted by the UTA internal audit department. The asset management project remains an outstanding finding from that assessment. Member Holbrook asked about FTA procedural changes. Mr. Biles responded to her question.

Revised 2020 Audit Plan Approval. Prior to discussion of the revised 2020 audit plan, Chair Christensen introduced Ron Ellis, UTA's new hire for Director of Internal Audit. Mr. Ellis took a few minutes to introduce himself. Riana De Villiers, UTA Chief Internal Auditor, then introduced James "Mike" Hurst, UTA's new hire as Senior Internal Auditor. Mr. Hurst took a few minutes to introduce himself.

Ms. De Villiers reported that since the 2020 audit plan was approved, the internal audit team has not been functioning at full staff level. This, in addition to implementation of a new audit software system, and structural changes at UTA, prompted Ms. De Villiers to reevaluate the plan to better align it with UTA's resource availability. Ms. De Villiers presented a revised plan for the committee's consideration, which included postponing the following to 2021: Accounts Payable Follow-up Audit, Bus Training Program Preliminary Assessment, Data Access Audit, and Payroll Follow-up Audit. Member Holbrook asked if the revisions would put the audit plan behind schedule. Ms. De Villiers responded the plans being recommended are well positioned to be addressed next year and Mr. Ellis would be able to reevaluate as needed moving forward.

Chair Christensen call for a break to work out audio difficulties at 2:44.

Chair Christensen called the meeting back to order at 2:49.

Ms. De Villiers reiterated that Mr. Ellis, as the new Director of Internal Audit, will have the ability to strategically align the internal audit plan as revised moving forward.

A motion to accept the revised 2020 audit plan was made by Member Holbrook and seconded by Member Walker. The motion carried by unanimous vote.

Internal Audit Update. Ms. De Villiers reported that the 2019 audit plan has been completed. As previously discussed, portions of the 2020 audit plan will be postponed to 2021 but the contract management preliminary assessment is in the reporting stage and the transit oriented development preliminary assessment is in the fieldwork stage. Ms. De Villiers reported that 19 audit findings and 15 preliminary assessment findings remain open. The majority of the open findings are in recently issued reports which management has not had sufficient time to address. Other open findings are in the process of resolution.

The UTA ethics policy is reviewed annually and the latest update was approved by the board of trustees on April 29, 2020. The updated policy incorporates previous policies on the ethics hotline, whistleblower protection, and anti-fraud policy. Updates to the policy include additions and changes regarding reporting conflicts of interest, gifts, meals, and outside employment. The updated ethics policy is being distributed through multiple venues to employees.

The Office of the State Auditor has given guidance to all State agencies to help board members understand practices promoting prevention of fraud. The fraud risk assessment, which addresses the directive of the state auditor, is to be presented to the board by the end of the

2020 financial year. Ms. De Villiers reports that the assessment is in progress and will be submitted to the board in a timely manner.

Ms. De Villiers turned the time over to Lena Shelton, UTA Sr. Internal Auditor. Ms. Shelton gave an update on the procurement of the new internal audit software. The new software fits UTA's processes and has unique features to meet the internal audit team's needs.

Internal Audit Report Review. Ms. De Villiers, was joined by UTA staff for reports on two completed audits.

Accounts Payable Audit Report. Ms. De Villiers stated the report was issued on May 29, 2020. The audit found that:

- Stronger guidance was implemented by management
- System controls were set
- Monitoring and review of vendor payments improved, reducing late payments
- Validation of invoices and employee reimbursement payments has improved

Ms. De Villiers recommends that management continue to improve controls over vendor master data and payments.

Mr. Bingham provided the management response to the accounts payable audit report, stating that as of March 20, 2020, accounts payable has implemented an electronic routing system for invoices. Accounts payable has also aligned new policies and SOPs and will be introducing them at the end of the month. Chair Christensen asked what integrations were still to come on the automated system for signatures. Mr. Bingham responded that employee reimbursements, requests for payments, and standard payments still needed to be integrated into the system. Member Millington asked if UTA was behind in payments or missing any deadlines. Mr. Bingham responded that there was a struggle to make the payments to vendors within 90 days. State law requires payment within 30 days. The new system will help remove the redundancy in the reviewing process and speed up payment delivery.

Payroll Audit Report. Ms. De Villiers stated that the payroll audit report was issued on May 29, 2020. The report focused mainly on governance, payroll accounting and payments, payroll processes and controls, and bargaining unit timekeeping. The audit revealed progress was made since the preliminary assessment. Some recommendations remain including the establishment of better controls over employee data access, and improved administration of bargaining unit timekeeping.

Mr. Bingham provided the management response for the payroll audit informing the committee that staff is currently working to restrict data access except as necessary to complete job assignments. He also stated that a new time keeping system will be implemented in October 2020. Chair Christensen asked if the implementation of the new time keeping system will provide a check and balance on payroll processing. Mr. Bingham responded that the new system is the necessary step to take to have a clean internal audit. Member Holbrook asked if the October implementation date would affect all employees. Mr. Bingham responded that it would be for hourly and salary paid employees. Member Millington asked what level of inaccuracies has been experienced in payroll on a bi-weekly basis. Mr. Bingham responded that previous errors were around 100 per pay week, but now they are less than one. Eddy Cummins, UTA Chief Operating Officer, added that management has been reviewing reports to identify discrepancies and it has been helpful in the process of finding errors.

Other Business.

Chair Christensen recognized Mr. Biles' upcoming retirement. Mr. Biles gave a few comments.

Chair Christensen recognized Ms. De Villiers in her new position. Ms. De Villiers gave a few comments.

Next Meeting. The next audit committee meeting is scheduled for Monday, August 24, 2020 at 3:00 p.m.

Adjournment. The meeting was adjourned at 3:31 p.m. by motion from Member Holbrook, with a second by Member Cronin.

Transcribed by Stephanie Withers
Executive Assistant to the Board
Utah Transit Authority
swithers@rideuta.com

801.278.2581

This document is not intended to serve as a full transcript as additional discussion may have taken place; please refer to the meeting materials, audio, or video located at <https://www.utah.gov/pmn/sitemap/notice/612227.html> for entire content.

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



MEETING MEMO

TO: Utah Transit Authority Audit Committee
THROUGH: Carolyn Gonot, Executive Director
FROM: Troy Bingham, Interim Chief Financial Officer
PRESENTER(S): Troy Bingham, Interim Chief Financial Officer

AUDIT COMMITTEE MEETING DATE: August 24, 2020

SUBJECT:	2019 National Transit Database (NTD) Agreed Upon Procedure Report
AGENDA ITEM TYPE:	Report
RECOMMENDATION:	Informational report for discussion
BACKGROUND:	Board of Trustee Policy 2.1 - Financial Management and the National Transit Database requires the use of a qualified independent auditing firm to conduct an annual review of the NTD submission and to present the results of their annual review to UTA's Management and to the UTA's Audit Committee. Keddington & Christensen LLC conducted the 2019 NTD Review and have completed their financial agreed upon procedure.
DISCUSSION:	Representatives from Keddington & Christensen LLC have produced a report which outlines what was reviewed and details four findings that UTA needs to improve for future NTD submissions.
ALTERNATIVES:	The Audit Committee may seek additional information and delay their acceptance of the 2019 NTD Agreed Upon Procedure Report.
FISCAL IMPACT:	None
ATTACHMENTS:	1) 2019 UTA NTD –IAS-FFA Report



KEDDINGTON & CHRISTENSEN, CPAS
CERTIFIED PUBLIC ACCOUNTANTS

Gary K. Keddington, CPA
Phyl R. Warnock, CPA
Marcus K. Arbuckle, CPA
Steven M. Rowley, CPA

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Trustees of
Utah Transit Authority
and the Federal Transit
Administration

The Federal Transit Authority (FTA) has established the following standards with regard to the data reported to it in the Federal Funding Allocation Statistics form (FFA-10) of the Utah Transit Authority's (UTA) annual National Transit Database (NTD) report:

- A system is in place and maintained for recording data in accordance with NTD definitions. The correct data are being measured and no systematic errors exist.
- A system is in place to record data on a continuing basis, and the data gathering is an ongoing effort.
- Source documents are available to support the reported data and are maintained for FTA review and audit for a minimum of three years following FTA's receipt of the NTD report. The data are fully documented and securely stored.
- A system of internal controls is in place to ensure the data collection process is accurate and that the recording system and reported comments are not altered. Documents are reviewed and signed by a supervisor, as required.
- The data collection methods are those suggested by FTA or otherwise meet FTA requirements.
- The deadhead miles, computed as the difference between the reported total actual vehicle miles data and the reported total actual vehicle revenue miles (VRM) data, appear to be accurate.
- Data are consistent with prior reporting periods and other facts known about transit agency operations.

We have applied the procedures to the data contained in the accompanying FFA-10 forms for the year ending December 31, 2019. Such procedures, which were agreed to and specified by FTA in the Declarations section of the *2019 NTD Policy Manual* and were agreed to by UTA, were applied to assist you in evaluating whether UTA complied with the standards described in the first paragraph of this part and that the information included in the NTD report Federal Funding Allocation Statistics form for the year ending December 31, 2019 is presented in conformity with the requirements of the Uniform System of Accounts (USOA) and Records and Reporting System; Final Rule, as specified in 49 CFR Part 630, Federal Register, dated January 15, 1993 and as presented in the *2019 NTD Policy Manual*. This report is intended solely for your information and for FTA and should not be used by those who did not participate in determining the procedures.

UTA's management is responsible for UTA's compliance with those requirements, including preparation of the NTD report FFA-10 form for the year ended December 31, 2019. This agreed-upon engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described above either for the purpose for which this report has been requested or for any other purpose.

The procedures were applied separately to each of the information systems used to develop the reported actual vehicle revenue miles (VRM), fixed guideway directional route miles (FG DRM), passenger miles traveled (PMT), and operating expenses (OE) of UTA for the year ending December 31, 2019, for each of the following modes:

- Motor Bus—directly operated
- Motor Bus—purchased transportation
- Demand Response—directly operated
- Demand Response—purchased transportation
- Van Pool—directly operated
- Light Rail—directly operated
- Commuter Bus—directly operated
- Commuter Rail—directly operated

The following information and findings came to our attention as a result of performing the procedures described above as specified in the *2019 NTD Policy Manual*.

2019 NTD Policy Manual Exhibit 77 procedure 'f':

Procedure:

Select a random sample of the source documents and determine whether supervisors' signatures are present as required by the system of internal controls. If supervisors' signatures are not required, inquire how personnel document supervisors' reviews.

Findings:

We were unable to perform this procedure as supervisor reviews are not documented and communication of reviews only takes place if a discrepancy is noted. This finding relates to the following modes:

- Commuter Bus—directly operated
- Commuter Rail—directly operated
- Demand Response—directly operated
- Demand Response—purchased transportation
- Light Rail—directly operated
- Motor Bus—directly operated
- Motor Bus—purchased transportation
- Van Pool—directly operated

2019 NTD Policy Manual Exhibit 77 procedure ‘i’:

Procedure:

Discuss with transit agency staff (the auditor may wish to list the titles of the persons interviewed) the transit agency’s eligibility to conduct statistical sampling for PMT data every third year. Determine whether the transit agency meets NTD criteria that allow transit agencies to conduct statistical samples for accumulating PMT data every third year rather than annually.

Findings:

During our testing we noted that a sampling was not conducted for directly operated FLEX routes and the prior year sample was used instead. This data accounts for just over one percent of the entire mode. This finding relates to the following mode:

- Motor Bus—directly operated

2019 NTD Policy Manual Exhibit 77 procedure ‘k’:

Procedure:

Select a random sample of the source documents for accumulating PMT data and determine that the data are complete (all required data are recorded) and that the computations are accurate. Select a random sample of the accumulation periods and re-compute the accumulations for each of the selected periods. List the accumulations periods that were tested. Test the arithmetical accuracy of the summary.

Findings:

We obtained the January, March, and October 2019 accumulation documents and noted that the January amounts on the summary form did not agree to the Authority’s supporting documentation. The total January 2019 PMT amount on the Authority’s accumulation form was 1,017,426 PMT more than what was calculated on the supporting documentation. This finding relates to the following mode:

- Motor Bus—directly operated

2019 NTD Policy Manual Exhibit 77 procedure ‘z’:

Procedure:

Compare the data reported on the Federal Funding Allocation Statistics Form to data from the prior report year and calculate the percentage change from the prior year to the current year. For actual VRM, PMT or OE data that have increased or decreased by more than 10 percent, or FG DRM data that have increased or decreased. Interview transit agency management regarding the specifics of operations that led to the increases or decreases in the data relative to the prior reporting period.

Responses:

We compared the 2019 VRM, PMT, and OE, as well as FG DRM data to the information reporting in the prior year for each mode and type of service and determined the following:

Commuter Bus—directly operated

There was a decrease in VRM of 15.20%. Per the operations analysis group: route 453 discontinued service during August Change Day in 2019, which accounted for reduced service and therefore, reduced VRM.

Demand Response—directly operated and purchased transportation

There was an increase in OE of 22.83% in the directly operated mode and a decrease in OE in the purchased transportation mode. Upon inquiry of Troy Bingham (Comptroller): the variances reflect UTA breaking charges for the purchased transportation providers into separate cost centers and then focusing on actual charges to purchased transportation instead of estimates, as in the past. Also, UTA followed NTD guidance to show Police under operations instead of admin in 2019, but purchased transportation does not have operation cost since that is outsourced to third party vendors, so purchased transportation lost the allocation for Police completely in 2019.

Motor Bus—directly operated

There was a decrease in FG DRM of 100.00%. Upon inquiry of Eric Hawker (NTD Coordinator): UTA's fixed guideway for this mode has had a tumultuous time. Initially UTA split it off because UTA thought it had met the NTD definition to be counting the data in a bus rapid transit mode but when the fixed guideway was calculated, it was short, so at the last minute the data had to be revised. Looking at the data from UTA's initial submission, there would be no FG DRM for this mode, as it all went to the bus rapid transit mode, but now UTA's fixed guideway is pending approval by the FTA and is in a kind of reporting limbo. That new service will eventually be in the motor bus mode.

Motor Bus—purchased transportation

There was an increase in VRM of 18.04%. Per the operations analysis group: route 620, a new route implemented for 2019, is responsible for the increase in VRM.

There was a decrease in PMT of 24.20%. Per the operations analysis group: the decrease was caused by NTD making UTA recalculate PMT with APC data. This produced much shorter trip lengths

Van Pool—directly operated

There was a decrease in OE of 15.30%. Upon inquiry of Troy Bingham (Comptroller): this variance is that same Police issue and better defining of how many Demand Response—directly operated maintenance personnel are assigned to Vanpool instead of an allocation.

There was a decrease in PMT of 14.00%. Per the operations analysis group: PMT has had a change in reporting processes from 2018 to 2019 wherein customers were reporting estimated ridership for 2018. For 2019 ridership is actual, not estimated to arrive at a more accurate number. In addition, there has been a documented drop in ridership numbers from 2018 to 2019.

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on compliance. Accordingly, we do not express such an opinion. Also, we do not express an opinion on UTA's system of internal control taken as a whole. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you. This report relates only to the information described above, and does not extend to UTA's financial statements taken as a whole, or the forms in UTA's NTD report other than the Federal Funding Allocation Statistics Form (FFA-10) for any date or period.

This report is intended solely for your information and the use of the board of trustees and management of UTA and of FTA and is not intended to be and should not be used by anyone other than the specified parties.

Keddington & Christensen, LLC

Salt Lake City, Utah

June 4, 2020



MEETING MEMO

TO: Utah Transit Authority Board of Trustees
FROM: Ron Ellis, CIA, CFE, CISA, Director of Internal Audit
PRESENTER(S): Ron Ellis, CIA, CFE, CISA, Director of Internal Audit

AUDIT COMMITTEE MEETING DATE: August 24, 2020

SUBJECT:	Revised 2020 Audit Plan Approval
AGENDA ITEM TYPE:	Action Item
RECOMMENDATION:	Approve the Revised 2020 Audit Plan as presented
BACKGROUND:	<p>The Director of Internal Audit reviews the audit plan for ongoing scheduling of assignments. The value a particular audit can add, given the resources devoted, is evaluated against other topics of audit. As a result of the review, the Director of Internal Audit believes resources that would have been devoted to a Recruitment and Retention Audit are better utilized if devoted to a Capital Projects audit. Items considered in this evaluation are the economic impact of the item being audited, Management’s considerations and input, the risk of the areas subject of audit, and Management’s control over the focus points of the topic (i.e. labor markets and economic environment).</p>
DISCUSSION:	<p>The Modification of the Audit Plan is requested as a result of identification of specific, unique risks associated with the capital projects process during the budget management/budget development audit.</p> <p>The Director of Internal Audit requests the cancellation of the recruitment and retention audit and the addition of a Capital Projects Audit. The most significant risks related to recruitment and retention are out of Management’s control (e.g. labor market and macroeconomic environment).</p> <p>The labor market changes resulting from the COVID-19 shutdowns have changed the risk profile of this area since the risk ratings were initially determined. It is the Director of Internal Audit’s opinion that devoting the resources and effort to a Capital Projects Audit will provide greater value to the Utah Transit Authority.</p>
ATTACHMENTS:	1. Revised 2020 Audit Plan

Revised 2020 Internal Audit Plan
August 2020

Preliminary Assessment (PA) / Audit	Change
Budget Management Audit	
Contract Management PA	
Capital Projects PA	Add
Grants Management Follow-Up Audit	
Information Technology Business Continuity/Disaster Recovery PA	
Maintenance of Way – Infrastructure Audit	
Maintenance of Way – Systems PA	
Recruitment and Retention PA	Cancel
State of Good Repair Audit	
Transit Oriented Development PA	



MEETING MEMO

TO: Utah Transit Authority Audit Committee
FROM: Ron Ellis, CIA, CFE, CISA, Director of Internal Audit
PRESENTER(S): Ron Ellis, CIA, CFE, CISA, Director of Internal Audit

AUDIT COMMITTEE MEETING DATE: August 24, 2020

SUBJECT:	Internal Audit Update
AGENDA ITEM TYPE:	Report
RECOMMENDATION:	Informational report for discussion
BACKGROUND:	The Audit Committee receives information on current internal audit activities.
DISCUSSION:	This is an update on the 2020 internal audit activities. It includes information on the status of 2020 approved internal audit plan, the UTA Ethics Policy 1.1.11 approved by the Board on April 29, 2020, Audit Board – the audit management system implementation and status of prior outstanding recommendations.
ATTACHMENTS:	None



MEETING MEMO

TO: Utah Transit Authority Audit Committee
FROM: Ron Ellis, CIA, CFE, CISA, Director of Internal Audit
PRESENTER(S): Ron Ellis, CIA, CFE, CISA, Director of Internal Audit
Todd Mills, Sr. Supply Chain Manager
Dan Harmuth, Director of Information Technology

AUDIT COMMITTEE MEETING DATE: August 24, 2020

SUBJECT:	Internal Audit Report Review
AGENDA ITEM TYPE:	Audit Report
RECOMMENDATION:	Informational report for discussion
BACKGROUND:	The Audit Committee engages in a dialogue with the Internal Audit department and Management on audit reports issued by the Internal Audit department to understand the risks identified and management actions planned or already taken.
DISCUSSION:	The Audit Committee will receive information on: <ul style="list-style-type: none">• Contract Procurement Preliminary Assessment• Data Access Preliminary Assessment
ATTACHMENTS:	None