

THE AUDIT SPOT

USB E Internal Audit Newsletter **Vol. 6**
MAY 2021

INTERNAL CONTROL SYSTEM HIGHLIGHT

The first component of an internal control system is the Control Environment, which is defined by The Green Book as, "The foundation for an internal control system. It provides the discipline and structure to help an entity achieve its objectives." (<https://www.gao.gov/greenbook>)

Key words and phrases related to the Control Environment include:

- ▶ Culture and Ethics
- ▶ Organizational Governance & Accountability
- ▶ Competency and Talent Management
- ▶ Sustainability
- ▶ Strategic Plan

Where is the Control Environment for your LEA documented?

RESOURCES

The Office of the State Auditor has introduced a new website feature: the [Compliance Dashboard](#). This is a great tool to quickly check the status of reporting (i.e., audit reports, treasurer reports, transparency reports) for your LEA.

WORKING THE WEBSITE

Are you familiar with the State Board of Education website? Recently, information on the website regarding the Board's Strategic Plan was streamlined for easier accessibility. The Strategic Plan includes the vision of the public education system, as well as system-wide goals and targets. As both the USB E and LEAs have roles and responsibilities in the public education system, we recommend each LEA review the state level [Strategic Plan](#).

AUDITS & CONSULTATIONS IN PROCESS

2021											
APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC			
PROSTART											
Education Service Providers											
School Fees											

Additional information about audits and consultations can be found at: <https://schools.utah.gov/internalaudit?mid=892&tid=2>.

SPOT-light

Shout out to everyone who has participated in the [new mandatory training](#) (i.e., required by R277-113-4) for LEA governing boards that went live in December 2020!

Several individuals have contacted us with follow-up questions, so we know there is some great work being done to ensure compliance with LEA audit committee and assurance service requirements.

If you would like your LEA's audit-related efforts to be SPOT-lighted here, please share your story by emailing us at audit@schools.utah.gov.

OUR VISION

Upon completion, all Utah students are prepared to succeed and lead by having the knowledge and skills to learn, engage civically, and lead meaningful lives.

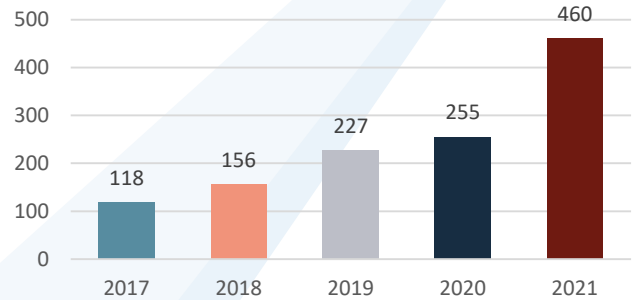


HOT TOPICS FOR LEAs

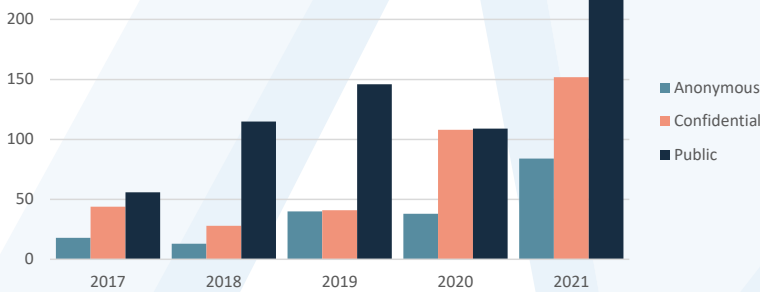
The Internal Audit Department maintains a Dashboard to quickly pull data related to concerns received on the Public Education Hotline (Hotline). The charts below represent data through May 17, 2021. The data reflects a 78% increase in the number of concerns received from state fiscal year 2020 to state fiscal year 2021.

We have received multiple concerns for the following two items: the mask mandate (e.g., wearing masks, enforcing the mandate), and critical race theory in curriculum and training. Though not reflected in the data shown, the State Board of Education has also received significant constituent feedback regarding these two items. Other areas of concern include grading; bullying; educator conduct; employment and licensing; and IEP accommodations.

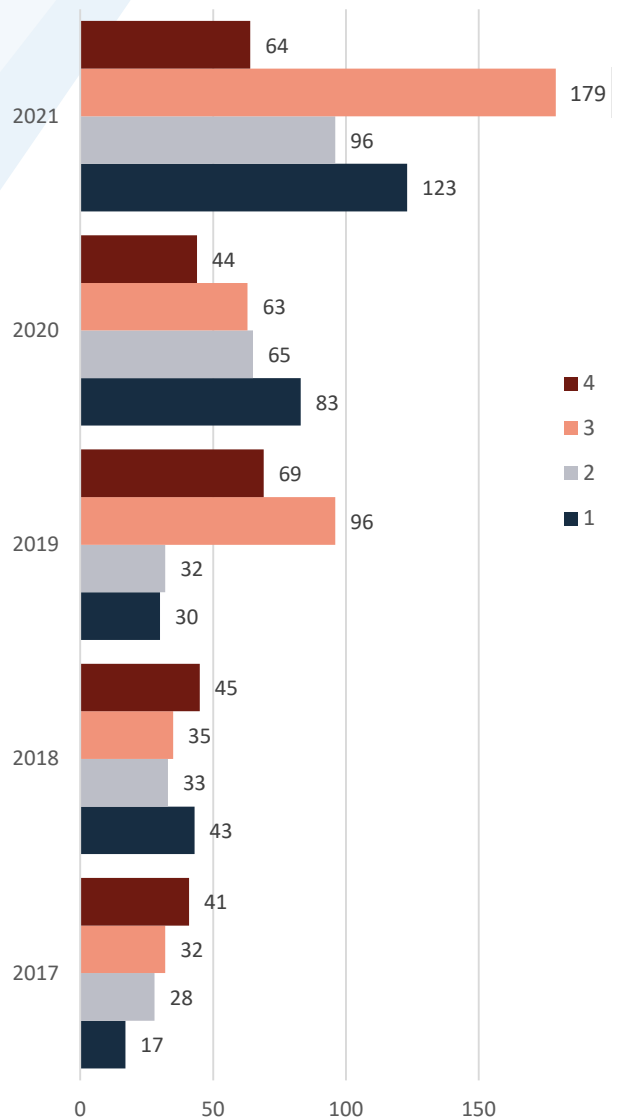
Total # of Concerns Received on the Hotline by State Fiscal Year



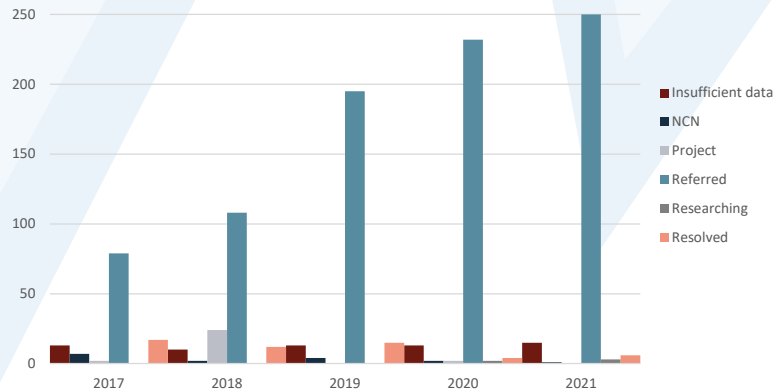
Permissions by State Fiscal Year



Complaints by State Fiscal Year & Quarter



Action Type by State Fiscal Year



Complaint Type by State Fiscal Year

