

THE AUDIT SPOT

USB E Internal Audit Newsletter **Vol. 1**
JAN 2020

WHAT DOES INTERNAL AUDIT (IA) DO?

We are a resource for the Utah State Board of Education (Board) with a focus on five critical functions.

5 Critical Functions

- Internal Audit
- External Audit Liaison
- Public Education Hotline
- Consultations
- Risk

Want More?
Check out our [White Papers](#) on these and other topics!

RESOURCES ONLINE

[Audit Plan & Calendar](#) - Info on audits the Board has approved, with associated timelines for completion.

[Audit Reports](#) - Find three years of Internal Audit reports and links to state External Audit reports.

Recently Released Audit Reports:

- [UPSTART Audit](#)

[Public Education Hotline](#) - Have a concern? Fill out our [Report a Concern Form](#) or call our office at (801)538-7813. We're here to help you.

HOT TOPICS FOR LEAs

Start Local Initiative:

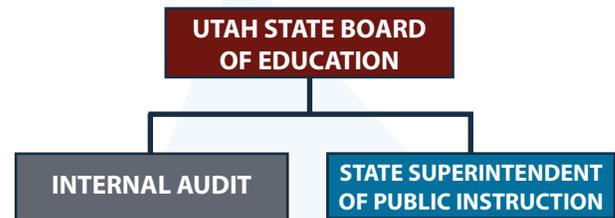
Communication, Transparency, Accountability

When Internal Audit (IA) receives concerns on the Public Education Hotline (Hotline), we aim to help individuals get to the best source as quickly as possible to work toward resolution.

This focus is outlined in the infodoc, [Utah Public Education: Where Should I Start?](#) found on our website. We track and categorize trending concerns to identify areas of risk. (See chart to the right.)

IA REPORTING STRUCTURE

As required by the Utah Internal Audit Act, IA is independent of the Superintendency and reports directly to the Board.



AUDITS & CONSULTATIONS IN-PROCESS

[Internal Control Audit](#)

Audit Manager: Kevin John

Objective: To consider the internal controls in place at the USB E and LEAs to ensure compliance with laws and regulations.

Timeline: November 2019 - August 2020

[School Fees Consultation Project](#)

Audit Manager/Project Lead: Tamy Dayley

Objective: To provide a robust school fees compliance program including model policies, training, and monitoring.

Timeline: January 2019 - December 2023 (3-5 years)

Total # of Public Education Concerns Received on the Hotline by State Fiscal Year (2020 is as of 1/6/2020)



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HOT TOPICS Cont.

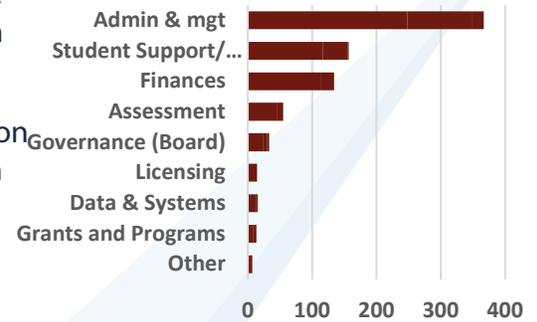
Of the 582 concerns received related to public education, the highest number is in the category of Administration and Management, which most often relates to issues with accountability and communication.

In the last 30 years, communication methods and access to information has changed dramatically. This increase in accessibility to information has led to a need for clarity, and increased transparency and accountability. This is particularly true for public education, which impacts all citizens of the state of Utah.

Creating a culture of transparency and accountability is essential to building a dynamic, collaborative education community with a foundation of trust. When these elements are absent, speculation and assumptions feed insecurity and fear.

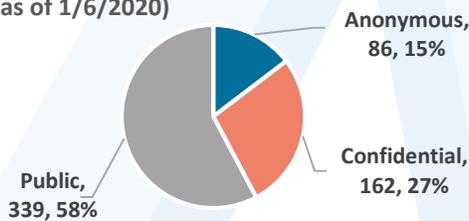
Category of Concerns

(as of 1/6/2020)



Permissions

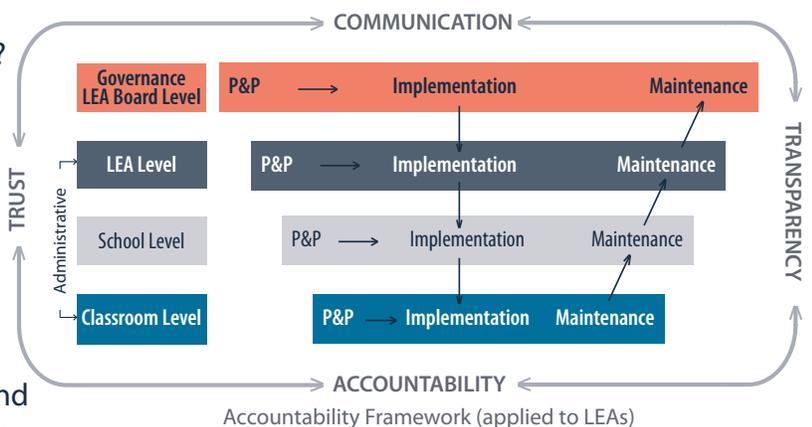
(as of 1/6/2020)



The Permissions chart indicates a concern with trust within public education. Of the individuals who have contacted the Hotline with a concern related to public education, **42% either will not share their contact information (i.e., remain anonymous) or request that their contact information remain confidential.** They fear retaliation against themselves, their student, or business.

The figure below shows that accountability is necessary at every level within the LEA, and that communication is key to ensuring public education is accountable to all of our stakeholders. As you evaluate the role of communication and accountability at your LEA, consider the following:

- ▶ Does the LEA have established policies and procedures that align with its objectives and goals?
- ▶ Do LEA policies and procedures align with Professional Educator Standards, the LEA Code of Conduct, the LEA Code of Ethics, LEA culture, and LEA values?
- ▶ How have the policies and procedures been implemented?
 - Do Administrators exemplify compliance with policies and procedures?
 - Can Employees immediately point stakeholders to policies and procedures?
 - Are policies and procedures, along with contact information, up-to-date and easily accessible on the LEA's website?
- ▶ Does the LEA have policies and procedures establishing timelines, contacts, and processes for communication, grievances, complaints, investigations, etc.?
 - Consider developing separate policies and procedures for each group (e.g., students, parents, employees). *For example, given different standards, regulations, and needs, the process and timeline for a parent to share a concern may need to be different than for an employee to share a concern.*
- ▶ How does your LEA maintain compliance with policies and procedures?



At the USBE we encourage you to [Start Local](#) to increase transparency and accountability within your educational community by evaluating the effectiveness of your policy and procedures. Together we can continue to build a successful state-wide educational community to better serve our educators, parents, and students.