

# EXTERNAL AUDIT CHECKLIST



- External Audit policies and procedures available at: [schools.utah.gov/internalaudit](http://schools.utah.gov/internalaudit) and [usbe.sharepoint.com/sections/ia/sitepages/home.aspx](http://usbe.sharepoint.com/sections/ia/sitepages/home.aspx)
- Send all notifications to [audit@schools.utah.gov](mailto:audit@schools.utah.gov)
- Any questions: please contact the Internal Audit Director at [audit@schools.utah.gov](mailto:audit@schools.utah.gov) or (801) 538-7813

## TO BE COMPLETED BY RESPONSIBLE INDIVIDUAL / PRIMARY CONTACT

1. NOTIFY INTERNAL AUDIT WHEN NOTIFIED OF AUDIT:
- A. Submit "External Audit Notification Form," and/or
  - B. Provide the engagement letter sent by the audit agency
2. NOTIFY INTERNAL AUDIT OF ENTRANCE/OPENING CONFERENCE DETAILS (*PRIOR TO CONFERENCE*): Internal Audit is available to help schedule this meeting, as needed. Members of the Board may attend this meeting.
- A. Date
  - B. Time
  - C. Location
  - D. List of individuals participating
- Internal audit is available during the audit to help facilitate any of the following, as requested:
- Identifying appropriate personnel to answer questions or provide information
  - Locating on-site work space, if needed
  - Contacting IT to help facilitate technology needs
  - Resolving concerns regarding rules, laws, or regulations of the program
  - Resolving concerns regarding the audit process or audit personnel
3. PROVIDE A COPY OF THE DRAFT AUDIT OR REVIEW REPORT TO INTERNAL AUDIT  
Internal Audit will provide feedback within 72 hours.
4. NOTIFY INTERNAL AUDIT OF EXIT/CLOSING CONFERENCE DETAILS (*PRIOR TO CONFERENCE*): Internal Audit is available to help schedule this meeting, as needed. Members of the Board may attend this meeting.
- A. Date
  - B. Time
  - C. Location
  - D. List of individuals participating
5. PROVIDE A COPY OF THE DRAFT RESPONSE (IF REQUESTED BY AUDIT AGENCY) TO INTERNAL AUDIT FOR REVIEW. Internal Audit will provide feedback within 72 hours.
6. PROVIDE A COPY OF THE FINAL AUDIT REPORT AND RESPONSE TO INTERNAL AUDIT  
Internal Audit retains reports in accordance with record retention schedules and provides them to the Audit Committee and the Board. An External Audit Cover Sheet for Corrective Action will also be generated and provided to the Superintendency. Internal Audit will periodically review corrective action status.

*When Internal Audit is the primary contact, we will notify individuals of the above items, facilitate meetings, and facilitate draft report reviews and responses.*

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