

# Utah State Board of Education Internal Audit Department

## Module 1 Script - Board Members

November 23, 2020

## **Introduction**

Hello board members! Welcome to the Utah State Board of Education's training for school district and charter school governing boards on audit committees and other board duties! School districts and charter schools together are referred to as local education agencies or LEAs.

This series of training modules is designed specifically to help your LEA governing board establish your audit committee; and, if applicable, your internal audit program. The training is also designed to help increase your understanding of audit committee responsibilities as outlined in Utah law (53G-7-4), which is technically known as Utah Code and Utah - or Board – Rule (R277-113), which is technically known as Utah Administrative Code.

Is this training really that important? Maybe that is a question for the school district in New York state that lost over \$11 million dollars in an embezzlement, at least partly because their audit committee and audit functions were ineffective.

This online training and the associated informational materials are provided by the Utah State Board of Education (also known as the USBE) as mandated by Board Rule R277-113-3.

Please see the separate Reference Sheet for links to the laws and rules mentioned in the training.

## **Presiding Officers**

First, a word to the presiding officers of the LEA governing boards. You have the responsibility to ensure that all board and audit committee members complete the training modules that are applicable to them. (R277-113-4)

The training must at least take place as part of the on-boarding process for board members. So, every time new individuals join the board and when board members or community members are asked to serve on the audit committee, they must complete the training.

Presiding officers must ensure that the training resources provided by the USBE are used and that the training follows Training and Certification Requirements in Utah law (63G-22).

## **3 Modules**

The training includes three modules:

- the first section is for all members of an LEA governing board;
- the second section is for board members and other individuals who are members of an LEA's audit committee; and,
- the third section is for all audit committee members of LEAs with more than 10,000 students.

All board members are welcome to complete all the training modules if they would like; however, you must, at a minimum, complete the training specific to your duties.

This training will provide knowledge and tools to help ensure the board's audit committee fulfills its role to help the LEA be accountable in the achievement of its objectives. (53G-7-402)

Please know that in addition to this training there are many resources available to help you. For example, the USBE Internal Audit Department has developed several whitepapers and information documents. The Office of the State Auditor also has educational materials that are available. Further, an audit committee can contract with a consultant to assist with an audit - this includes contracting with either the Audit Director of the State Board of Education or the Office of the State Auditor.

To ensure we are all starting on the same page as we begin the training, here are a few basic things to keep in mind:

First, each local education agency – meaning every school district and charter school (53G-7-401(6)) – must comply with the laws that are applicable to them.

Second, when the phrases “LEA Administration” or “Administration” are used, it means (R277-113-2(2)):

- an LEA superintendent or director;
- a deputy or associate superintendent or director;
- a business administrator or manager; or
- another LEA educational administrator, designated staff, or a designated educational service provider.

Finally, just as there are professional standards that an educator must follow to maintain their license, there are professional standards that external and internal auditors must follow to maintain their licenses and certifications. (53G-7-401(5)(c))

### **Audit Committee Basics**

As you know once you are a member of a board you either volunteer for - or are given - committee assignments. Or you may be a community member who has been asked to serve on a committee with board members.

One committee that every LEA governing board must have, regardless of LEA size, is an audit committee; this is required by law (53G-7-402).

In this training, you will learn:

1. the purpose of the audit committee,
2. how to select audit committee members,
3. how to appoint an audit committee chair,
4. information about the audit committee that is required to be on the LEA website, and
5. how to run audit committee meetings

The information included in this training is based on requirements in Utah law (53G-7-4) and Board Rule (R277-113).

The primary purposes of an audit committee are to provide oversight of audit processes, the internal control system, the risk process, compliance with laws and regulations, and other similar activities.

Specific audit committee member responsibilities are covered in a separate training; this training just covers the basics.

### Audit Committee Composition

The composition of an LEA audit committee is given in law (53G-7-401(1)) and is based on the size of the entire board.

- If an LEA has seven or more members, then three members of the board must serve on the audit committee.
- If an LEA has six or fewer members, then two members of the board must serve on the audit committee.

However, board members are not the only people that can serve on the audit committee. An LEA governing board can determine to have community members serve on its audit committee as well.

We recommend that **if** community members are included on an audit committee, the board consider individuals with audit, finance and accounting, legal, and/or compliance backgrounds. Individuals with these backgrounds generally have knowledge, skills, and experience that will help fulfill the responsibilities of the audit committee. The board should also ensure community members do not have conflicts of interest, or that any conflicts of interest are disclosed.

There are no guidelines on how many community members may serve on the audit committee.

However, we recommend that community members not outnumber the board members on the audit committee, as board members have a fiduciary responsibility that includes a higher expectation of accountability from those they represent.

The law also states that administrators or employees of the LEA must **not** be audit committee members. This means that your superintendent, business administrator, director of finance or accounting, a principal, a teacher, or any other LEA employee cannot be a member of the audit committee.

The role that these individuals may have with the audit committee will be discussed later in the training.

### Audit Committee Chair

After a governing board has selected the board members, and a community member if desired, to serve on the audit committee, an audit committee chair may be selected. Generally, this is done in accordance with the bylaws or policies of the board and the chair should be a board member; however, in absence of a bylaw or policy, a committee chair could be selected by committee members, board leadership, or the full board.

We recommend audit committees have a committee chair to 1) ensure effective facilitation of committee meetings, and 2) clearly identify a contact for audit committee communications with auditors and other entities.

Length of term for committee members and the chair are generally included in policies outlining board member duties; in the absence such policies the governing board, board leadership, or the committee

will determine the length of term. At the end of the term of service on the audit committee, the process starts again following the same steps previously outlined. Generally, there is no limit to how many times a member may serve on the audit committee.

With your audit committee chair and members in place, as well as a determination on who will staff the Committee, you are ready to do two things:

1. Update your website, and
2. Start having meetings.

### Website

The law (R277-113-4(3)) requires the LEA governing board to maintain on its website the names of the governing board members who serve on the audit committee, with the chair designated. Community members serving on the committee are not required to be listed on the website, though we recommend it.

If the LEA is required to have an internal audit program in accordance with Utah law (53G-7-402), the name and contact information of the internal audit director, as well as the LEAs annual Internal Audit Plan must also be on the website,

The website should be updated when any of the information required to be on the website changes to ensure transparency and accountability.

### Meeting Logistics

The length, frequency, and structure of meetings are generally outlined in the policies followed by the board; in the absence of a policy, meeting logistics may be determined by the LEA governing board, board leadership, the audit committee, or the committee chair.

We recommend that audit committee meetings be held regularly.

Board meetings follow requirements of the Open and Public Meetings Act (Utah Code 52-4) when a quorum of board members is present. As designed in Utah law (53G-7-401(1)) – because of the protected and/or confidential items discussed, the Audit Committee does not, and should not, have a quorum of board members in attendance. If there is capacity for a non-audit committee board member to attend without invoking Open and Public Meetings Act, the board should have a policy and procedure to handle this situation.

### *Agenda*

Best practice for meetings is to establish an agenda. Who prepares the agenda?

The audit committee chair (or a designee) may establish the agenda, prepare or direct others to prepare materials, distribute materials, present materials, and track action. If LEA staff are designated to help, the audit committee chair should carefully consider which materials and discussions staff can help with that will not impact the committee's ability to fulfill their responsibilities. We will provide additional information on this later.

The board's internal auditor (if applicable) may act as staff to the committee, meaning they work with the committee chair to establish and distribute the agenda, prepare materials, present materials, and track action. The board's internal auditor is not a voting member of the committee and the board's internal auditor must not be supervised by, and does not report to, LEA administration.

We recommend the policies followed by the audit committee include that audit committee meetings include consideration of three specific segments of the meeting - you may not need each segment for each meeting, but when developing the agenda you should consider if that segment of the meeting is necessary. The three segments are:

Segment 1 Committee members ONLY

Segment 2 Committee members with the internal audit director ONLY (if the LEA is required to have an internal audit program by law)

Segment 3 Committee members, internal audit director, and invited guests

Let's talk about each segment – but be aware that there may be additional segments of the meeting the committee may wish to consider. For example, you may want to have a segment with Committee members and the external auditor ONLY in attendance.

Committee members ONLY segment:

The committee members only segment of a meeting gives the committee the opportunity to speak candidly on issues without administration or the auditor present. It is also an opportunity for the committee to discuss the performance of the internal auditor and/or internal audit function, if applicable. This time could be used to address any unanswered questions and to bring the group into agreement on the topics of the upcoming discussion.

The audit committee chair should carefully consider if it is appropriate for the board's internal auditor or LEA staff to prepare the agenda or material for this segment of the meeting.

Committee members with the internal audit director ONLY segment:

Recall that this segment will only be applicable if the LEA is required by law to have an internal audit director or if the LEA has chosen to hire an internal audit director as a best practice.

The time with the internal audit director allows for open discussion on any internal audits without the individuals or entities being audited present. This portion of the meeting is crucial, especially when matters of fraud, waste, abuse, and non-compliance come to the attention of the committee.

This time also allows the internal audit director an opportunity to speak directly with their supervising body. The director may discuss their performance, the performance of the internal audit staff and/or department, or other items not relevant to LEA administration.

Committee members, internal audit director, and invited guests segment:

The portion of the meeting that allows for invited guests is when the superintendent, business administrator, or any designated employee may attend the meeting. They attend to collaborate and provide information, as well as answer any questions the committee may have.

Once employees have fulfilled their purpose as guests, they may be excused from the meeting. This will help ensure effective use of their time as well as ensure that protected or confidential matters are being shared only with relevant individuals.

## **CASE STUDY**

At this point you may be asking just how important this information really is and if it will really make a difference. It would have made a big difference to a school district in New York in the late 1990's and early 2000's, which is when one of the largest embezzlements in public education occurred.

For context, in 2004 Roslyn Union Free School District had an enrollment of 3,300 students in five schools; the workforce included approximately 610 employees and their operating expenditures were approximately 70 million. From the period of 1996 to 2004, over \$11 million dollars were used for personal expenses.

The audit stated that "This apparent misappropriation was able to occur because the top-level managers in the District could override the system...The Board had abdicated its oversight role and essentially did not monitor the District's financial operations. (Anatomy of a Scandal p.5-6)"

You may be asking, "Did Roslyn School District have an Audit Committee?" Yes, it did; but, it wasn't functioning effectively.

As we continue this training, and in the next Module as well, we'll provide some additional information about what happened in the Roslyn School District, and how it could have been prevented – or at least identified earlier - by implementing the concepts of this training. The information on Roslyn comes from two audit reports from the Office of the New York State Comptroller:

First, Anatomy of a Scandal January 1, 1996 to June 14, 2004, and

Second, Independent Audit Services July 1, 2001 to June 30, 2003.

## **Assurance Services**

As you learned in the introduction to this training series, as a board member you have been tasked with governing the LEA. An important tool to help with governance is assurance services. These services are intended to provide assurance, or give confidence, to you, federal and state policymakers, taxpayers, and others about LEA finances, compliance, systems, and performance.

In 2020, the Utah Office of the State Auditor released a statement in its Fraud Risk Assessment Implementation Guide that their office “regularly receives complaints of fraud or abuse by local government officials” and the “level of public concern is significant.”

To address these and similar concerns, various laws and rules have been passed that require assurance services – assurance services being external audits, internal audits, and monitoring.

To fulfill your governance role, you will need to have a basic understanding of the different types of assurance services. Before we get to those details though, there are a few basic things to know.

### Basic Things to Know

First, it is common for all assurance services to be referred to as an “audit”. While the generic term “audit” may be somewhat accurate for these services, “audit” is also a technical term that denotes independence, objectivity, and quality – things we will discuss later. To avoid confusion and to avoid a false sense of confidence, the term “audit” should not be used in reference to all assurance services.

Assurance services include external and internal audits, as well as monitoring, compliance, and risk management functions. Understanding the assurance each of these services provides is critical to ensuring the LEA will be able to achieve its objectives.

Let’s talk about some of these assurance services.

### External Audits (R277-100-2(12))

An External audit is an appraisal activity established under the direction of an individual or entity **outside** of the LEA to examine and evaluate the adequacy and effectiveness of the LEA.

On an annual basis there are at least three external audits that generally are required for LEAs:

1. Financial Statement Audit – otherwise known as the Comprehensive Annual Financial Report or CAFR Audit
2. Single Audit – a federal compliance audit
3. State Compliance Audit – similar to the Single audit, but on the state level

An LEA governing board is responsible to select an independent auditor or CPA firm to complete these audits.

Additional external audits may be done from time to time by other entities such as the USBE Internal Audit Department, Office of the State Auditor, Office of the Legislative Auditor General, and US Department of Education.

Independent auditors are required to follow professional auditing standards. We will talk about this more later; for now, let’s focus on the assurance that is provided by external audits.

### *Financial Statement Audit*

It is important to understand what kind of assurance each type of external audit provides. First let’s discuss the assurance received from a financial statement audit.

The audit opinion on financial statements provides assurance that an LEA's financial position is presented fairly, in all material respects as of a certain date.

Another way of saying this is that the auditor is providing "reasonable assurance" or a professional opinion that the true financial standing of the LEA is not significantly different than what is stated in the financial statements prepared by the LEA. Depending on size the organization "not significantly different" could mean financial statement amounts are within hundreds or thousands of dollars, or within millions of dollars of the actual dollar amounts.

It is also important to understand what kind of assurance each type of external audit does **not** provide.

The auditor's opinion on the financial statements is very clear to say it is **not** providing an opinion on internal controls, just that the auditor looked at internal controls **over financial reporting** enough to be able to give the opinion that amounts are reasonable.

Furthermore, the auditor's opinion is very clear to say it is **not** providing an opinion on compliance, just that the auditor looked at **certain provisions** of laws and regulations enough to be able to give the opinion that amounts are reasonable.

The AICPA, a national leader in accounting and auditing standards, has indicated that an "auditors report is **not** a "clean bill of health"... it is **not** an opinion about the entity's policy decisions, effective use of assets, or programmatic outcomes and outputs"

Finally, a Certificate of Achievement for Excellence in Financial Reporting is also **not** a clean bill of health; rather the goal of such a certificate is to say that the financial report is such that users have the information they need to assess the health of a government.

We've just pointed out a lot of things a financial statement audit is not; but it does have a place and provides confidence in your LEA's financial position which is critical, particularly when considering financing such as bonds and other debts, and in providing assurance to taxpayers.

## **CASE STUDY**

Before discussing the next assurance activity, let's go back to the Roslyn School District for a minute.

Roslyn School District was required to have an annual financial statement audit, just like LEAs in Utah are. If that is the case, how was an \$11 million dollar theft over multiple years missed? The audit of the fraud at the District indicated "The external auditor, the CPA firm that audited the District once a year, had conflicts of interest and performed an audit that was so flawed and so far below professional standards that it failed to identify the millions that were apparently misappropriated. (Anatomy of A Scandal p.6)"

An additional audit – on the District financial statement audit that was completed – recommended that the "District officials and Board members ... educate themselves on the scope and limitations of the annual independent audit. (Independent Audit Services p. 43)"

This recommendation is right in line with what we just talked about. It is important for Board members to understand what assurance an audit provides and does not provide.

### Single Audit

In addition to the financial statement audit, another external audit is the Single Audit, also known as a federal compliance audit. This audit is required for LEAs that expend more than \$750,000 in federal funds – from any source – in a fiscal year.

This audit is generally done by the same CPA firm or independent auditor that does your financial statement audit and it is generally done at about the same time.

What assurance does an audit of federal compliance provide?

The auditor's opinion is that an LEA or school complies, in all material respects, with the types of compliance requirements specifically referred to that could have a direct and material effect on each of the LEAs major federal programs.

What assurance is **not** provided?

The auditor's report also includes that their consideration of internal control **over compliance** was for a **limited purpose** and that material weaknesses may exist that have not been identified. So again, the auditor is **not** providing an opinion on internal controls; they are providing reasonable assurance about compliance related to the major federal programs that were audited.

### State Compliance Audit

The final external audit we will cover is the State Compliance Audit. This audit is very similar to the Single Audit, just at the state level. The audit is also done by the same CPA firm or independent auditor about the same time as the financial statement audit and Single Audit.

As a side note, be aware that generally all three of these audit reports, and the statements they accompany are compiled into a Reporting Package that is submitted to the Office of the State Auditor; who publishes them so they are available to the public.

As mentioned, the State Compliance Audit is similar to the Single Audit, which means the auditor's report is also similar.

The auditor's report provides assurance that an LEA or school complied in material respects with the state compliance requirements specifically referred to in the report. The report does **not** provide an opinion on internal controls but notes that their consideration of internal control over compliance was **limited** and material weaknesses could exist.

### Monitoring (R277-100-2 (19))

The next assurance service we will discuss is Monitoring.

Monitoring means to formally supervise, inspect, or examine the compliance, performance, or finances of a program receiving state or federal education funding. Monitoring of state and federal programs is required by law and is done in accordance with established policies and procedures of the entity that does the monitoring.

Do you recall that earlier we mentioned sometimes the term "audit" is used for all assurance services? Monitoring is frequently called, or thought to be, an audit. Also as mentioned earlier, incorrect use of

terms – such as calling monitoring an audit or a monitor an internal auditor - can cause confusion and give a false sense of assurance.

What are some of the differences between monitoring and auditing?

- The policies or standards followed are different.
- The independence and reporting structure are different.
- Finally, the level of assurance provided is different.

#### Internal Audit (53G-7-401(4) and R277-100-2(16))

The final assurance service we will discuss is an internal audit function. The Utah State Board of Education has an Internal Audit Department and LEAs with more than 10,000 students are also required to have an internal audit function; other LEAs may choose to have an internal audit function as a best practice.

Internal audit is defined as “an independent appraisal activity established within a local education agency as a control system to examine and evaluate the adequacy and effectiveness of other internal control systems within the local education agency”

Internal audits are based on risk and should be approved by the LEA board – after a recommendation from the Audit Committee. Internal audits may cover financial elements, compliance, systems, and performance. Examples of internal audits include:

- Use of school fee revenue
- Compliance with school safety requirements
- Evaluation of control activities such as approvals, reviews, and reconciliations
- Reliability of graduation and assessment data
- Student outcomes based on funding

The assurance from an internal audit will vary depending on the scope and objectives of the audit that is completed; however, generally internal audit conclusions are not boilerplate like opinions for financial statement audits and single audits.

#### **CASE STUDY**

Before summarizing assurance services let’s consider the internal audit function at Roslyn.

Did Roslyn School District have an internal auditor? The answer is yes. New York education law required this position, and the Internal Claims Auditor was supposed to report directly to the Board. The audit found that the Internal Claims Auditor “did not perform his duties in the best interest of the District, if at all.” Further, “at no time did the [Internal Auditor] ever submit reports to the Board.” (Anatomy of a Scandal p.13) Even worse, the audit concluded that the Internal Claims Auditor personally benefitted from the misuse of district funds (Anatomy of a Scandal p.54).

We will talk about why it is so important for auditors to be independent in minute; but this situation underscores what can happen without a competent, independent internal auditor.

To summarize our discussion of assurance services, this chart (see the Assurance Services Summary Chart document) outlines the requirements for certain assurance services, the standards that are followed by those who perform the assurance services, and the assurance that is given. We strongly recommend you become familiar with this information so you can help your board fulfill their governance responsibilities.

## **Audit Standards**

In our discussion on assurance services, did you notice that there is one word that comes up frequently related to certain assurance services? The word is “independent”. What is meant by the term “independent?” Auditing standards provide clarity on this term and many other terms and concepts. We will get to the definition shortly, but first let’s talk about auditing standards. (53G-7-401(5)(c))

Auditing standards were developed to ensure there will be consistency and reliability in audit procedures, which means you can have confidence in the results of audits – no matter if the audit is of a small LEA, a large state agency, or a mid-sized business organization.

There are three sets of auditing standards. These standards are 1) Redbook or International Standards for the Professional Practice of Internal Auditing – 2) Yellowbook or Generally Accepted Government Auditing Standards and 3) GAAS or Generally Accepted Auditing Standards.

In Utah, Internal Auditors, auditing within government, must select and follow either Redbook or Yellowbook standards. External Auditors auditing governments follow Generally Accepted Auditing Standards and Yellowbook Standards. Non-governmental audits are generally done using Generally Accepted Auditing Standards or Redbook standards.

As a board member, and especially as a member of the audit committee, it is important to have a general understanding of two key auditing principles. We already mentioned independence; and the second is objectivity. The discussion that follows is specific to internal auditing; but these principles apply to external audits as well.

### Independence

Independence is defined as “the freedom from conditions that threaten the ability of the internal audit activity to carry out internal audit responsibilities in an unbiased manner (Redbook Standard 1100).” What does this mean? Auditors must avoid any conflicts of interest. The auditor and entire audit process must be free from any incentive or pressure to not accurately report audit results.

For example, if an internal auditor’s mother teaches at a school in the district where the auditor works; the auditor would have a conflict of interest if that school was the subject of an audit or investigation because the audit result could impact their mother’s employment or compensation.

The law includes four important ways the board and/or audit committee support independence of auditors and ensure a high level of confidence in the assurance that is provided.

1. An audit committee meeting functions as an INDEPENDENT forum for internal or external auditors and other regulatory bodies to report findings of fraud, waste, abuse, or non-compliance, particularly if administration is involved. (R277-113-4(4)(b))

2. If an LEA has an internal audit function, it must be INDEPENDENT from – meaning it cannot be supervised by - the LEA administration, offices, and other operations. (53G-7-401(5))

Remember, an individual reviewing the work of LEA administration, who is also supervised by LEA administration is a monitor, not an auditor.

3. The LEA board must provide a hotline INDEPENDENT from administration for stakeholders to report concerns of fraud, waste, abuse, or non-compliance. (R277-113-6(2))

The hotline may be provided by the LEA or the LEA may refer people to the USBE’s hotline. If the hotline is provided by the LEA, the individual receiving hotlines must not be supervised by LEA administration, offices, or other operations. This is to ensure that if someone has a concern with the administration, they will be able to report it to someone without a conflict of interest.

For more information on hotlines, check out the USBE Hotline whitepaper or you can go straight to our website for more information. Two other things to be aware of related to hotlines:

First, one of the top feedback items we hear on the Public Education Hotline is that “no one will listen.” Just listening may resolve the concern, so it is important for the hotline to be a place where you listen first. We also recommend responding within 24-48 hours to let them know you received their concern.

And second, if your LEA goes the route of referring people to the USBE Public Education Hotline, know that our policy is to Start Local – so when possible, we will be directing concerns back to LEAs for resolution. However, we will take on the administrative work of initially taking the concern and logging it.

Ok, back to independence!

4. The LEA board must select an LEA’s external auditor, ensuring that the auditor meets professional standards and that the LEA will receive a quality audit. Auditor selection may be based on a recommendation from the LEA audit committee. This helps ensure the external auditor will be INDEPENDENT. (R123-5-4 and 5)

Board selection is important to ensure that auditors remain independent and objective and that they do not feel pressure from administration in presenting the results of the audit.

The LEA board is also required to receive the auditor’s report and provide a response to specific recommendations in the report; the response is included with the report and both are submitted to the auditing entity.

## CASE STUDY

Before we talk about Objectivity, let's consider the independence of the auditors at Roslyn.

We already discussed that the internal claims auditor was personally benefitting from the misuse of funds at the District and not reporting to the board, so he was not independent.

The audit states that "It is the Board's responsibility, through established policies and procedures to ensure that quality audit services are procured. (Independent Audit Services p.10)" The audit found that the District did not "prepare a written RFP for these services (p.12)" and that "...two (of the three) [audit firm] partners were not personally independent of the District doing audits...these two partners each had an ownership interest in a software company that provided financial accounting software to the District (p.6)" This means the external auditors were not independent either.

If an auditor is not independent – in fact and appearance - it will be difficult to be objective.

### Objectivity

Objectivity is defined as "an unbiased mental attitude that allows internal auditors to perform engagements in such a manner that they believe in their work product and that no quality compromises are made (Redbook Standard 1120)."

Objectivity requires that internal auditors do not subordinate their judgment on audit matters to others.

What does this mean?

The auditor cannot be affected by or have a particular interest in the outcome of a situation. For example, if an individual worked in LEA accounting and then joined the LEA internal audit team just as the team was starting an audit of the accounting department; the individual would likely bring some bias with them. Ideally, the new auditor would not work on the audit because it would be difficult for them to be objective; but, if it were necessary for the individual to work on the audit, additional measures would have to be taken to review their work to ensure the results were not biased.

It is important for every board member to understand the auditing standards of independence and objectivity because they relate directly to the governance role and specifically an assignment as part of audit committee.

## Conclusion

This concludes the Audit Committee Training Module for Board Members. There are two additional modules, one for Audit Committee Members and one for Audit Committee Members in LEAs with more than 10,000 students – you are all welcome to participate in those trainings as well.

If you have specific questions on this training, please contact the USBE Internal Audit Department at (801) 538-7813 or [audit@schools.utah.gov](mailto:audit@schools.utah.gov).

There is also additional information available on our website: <https://schools.utah.gov/internalaudit>, and if you'd like to subscribe to our quarterly newsletter please send us an email and we'll add you to the distribution list.

Finally, if you believe some additional training would be helpful for your LEA board or audit committee, the USBE Internal Audit Department is happy to schedule something with you – just give us a call or send an email.