Internal Audit (IA) is the external audit liaison for the Utah State Board of Education (USBE) and reports the status of audits to the Audit Committee each month. External audits are audits, monitoring, evaluations, or reviews of the USBE that are conducted by entities external to the USBE (see R277-100-2(12)). While IA is the external audit liaison, management has a critical role throughout the process to provide information and to respond at the completion of the audit.

**NOTIFICATION**

When you become aware of an external audit, notify Internal Audit by sending an email with the following audit specific details to audit@schools.utah.gov:

1. Name of the auditing entity
2. Expected time frame
3. USBE Section contact information
4. A brief description of the audit
5. Any other information

**External Audit Entities**
- Office of the Legislative Auditor General (OLAG)
- Office of the State Auditor (OSA)
- U.S. Department of Education
- U.S. Department of Agriculture

**WE CAN HELP**

Internal Audit is happy to help! Let us know if you need assistance with:

- Scheduling meetings (e.g., opening and closing conferences, updates)
- Obtaining signatures and official audit and corrective action responses
- Facilitating working space, building access, etc.
- Providing audit report distribution lists
- Addressing audit difficulties or challenges

**REPORTS & RESPONSES**

Provide us a copy of the draft report and response. We will review it and provide feedback as necessary.

Please also provide the final report.

If you have questions, please contact Internal Audit:

https://schools.utah.gov/internalaudit/contact

Reports should be sent to audit@schools.utah.gov