

# Utah State Board of Education Internal Audit Department

Links to Education-Related References:

Utah Code  
Board Rule  
Auditing Standards

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## Utah Code, Annotated

51-2a Part 2 Accounting Reports from Political Subdivisions, Interlocal Organizations, and Other Local Entities Act

[https://le.utah.gov/xcode/Title51/Chapter2A/51-2a.html?v=C51-2a\\_1800010118000101](https://le.utah.gov/xcode/Title51/Chapter2A/51-2a.html?v=C51-2a_1800010118000101)

53G-7 Part 4 Internal Audits

[https://le.utah.gov/xcode/Title53G/Chapter7/53G-7-P4.html?v=C53G-7-P4\\_2018012420180124](https://le.utah.gov/xcode/Title53G/Chapter7/53G-7-P4.html?v=C53G-7-P4_2018012420180124)

53G-4 Part 3 Local School Board Administrative Officers

[https://le.utah.gov/xcode/Title53G/Chapter4/53G-4-P3.html?v=C53G-4-P3\\_2018012420180124](https://le.utah.gov/xcode/Title53G/Chapter4/53G-4-P3.html?v=C53G-4-P3_2018012420180124)

53G-5 Part 4 Charter Schools – Powers and Duties

[https://le.utah.gov/xcode/Title53G/Chapter5/53G-5-P4.html?v=C53G-5-P4\\_2018012420180124](https://le.utah.gov/xcode/Title53G/Chapter5/53G-5-P4.html?v=C53G-5-P4_2018012420180124)

63G-6a Utah Procurement Code

[https://le.utah.gov/xcode/Title63G/Chapter6A/63G-6a.html?v=C63G-6a\\_1800010118000101](https://le.utah.gov/xcode/Title63G/Chapter6A/63G-6a.html?v=C63G-6a_1800010118000101)

## Utah Administrative Code

### **(R277 = Utah State Board of Education (Board) Rule)**

R277-113 LEA Fiscal and Auditing Policies

<https://schools.utah.gov/file/52d410db-9402-4be9-8c1a-7c4bef083e88>

R277-116 Audit Procedure

<https://schools.utah.gov/file/6fd7285c-1835-4909-ae78-c70607924441>

R123-5 Requirements for Accounting Services\* of Political Subdivisions and Governmental Nonprofit Corporations

<https://adminrules.utah.gov/public/search//Current%20Rules>

(Go to Auditor, and click the drop down on Administration)

\*Accounting Services is defined as, “a financial audit, a state compliance audit, or an agreed-upon procedures engagement provided by an auditor.”

## **Auditing Standards**

International Standards for the Professional Practice of Internal Auditing

(The Red Book)

<https://www.theiia.org/en/standards/international-professional-practices-framework/>

Generally Accepted Government Auditing Standards

(The Yellow Book)

<https://www.gao.gov/products/gao-21-368g>