

UTAH STATE BOARD OF EDUCATION POLICY
Policy Number: 2006
Policy Name: Audit Committee and Chief Audit Executive Responsibilities
Date Approved: June 2, 2022

By this policy, the Utah State Board of Education, “the Board,” establishes the following internal rules and procedures regarding the responsibilities of the Audit Committee and the responsibilities and expectations of Chief Audit Executive.

1. For purposes of this policy, the following definitions apply:
 - a. “Chief Audit Executive” means the same as the “Agency internal audit director” defined in 63I-5-102(3)
 - b. “Audit Committee” has the same meaning as set forth in Board Bylaws Article VIII.3).b.
2. The Audit Committee of the Board shall have all responsibilities and powers stated in Section 63I-5-301(3), except for the following, which are retained by the Board:
 - a. appointing, evaluating, and if necessary, removing the Chief Audit Executive upon a recommendation from the Audit Committee,
 - b. preparing and adopting formal policies that define:
 - i. the purpose of the agency’s internal audit program; and
 - ii. the authority and responsibility of the agency’s internal auditors,
 - c. clarifying that an auditor does not have authority or responsibility for an activity that the auditor audits, and
 - d. approving the internal audit plan, modifications to the plan, and the budget.
3. The Board’s Internal Audit program will assess risk and perform independent and objective analyses of the Board’s Office and educational entities to provide reasonable assurance of achievement of objectives and to enhance

public confidence in the public education system, including reviews of internal control systems, compliance, finances, and performance.

4. The Board authorizes full, free, and unrestricted access to any and all of the computer files, records, physical property, and personnel relevant to any internal audit activity under the direction of the Audit Committee.

5. The Chief Audit Executive shall:

- a. fulfill the duties outlined in 63I-5-401 *Duties and powers of the agency internal audit director*;
- b. report to the Audit Committee monthly, or as directed, regarding internal and external audits, requests to prioritize audits, risks, corrective action on audits, internal control system components, compliance, operational independence, and any other internal audit-related matters;
- c. attend personally, or through a designee, all Board meetings;
- d. oversee the general administration, performance, and operations of the Internal Audit Department, informing the Audit Committee if additional professional and support staff are necessary for effective internal audit operations;
- e. ensure that the Internal Audit Department is independent (i.e., not responsible for the operations or management of other Board staff);
- f. direct the Internal Audit Department in accordance with:
 - The current *International Standards for the Professional Practice of Internal Auditing* and associated *Internal Audit Policies and Procedures Manual*;
 - Title 63I, Chapter 5, Utah Internal Audit Act; and
 - other applicable state rules and USBE internal policies and procedures.

- g. consult with stakeholders of public education as requested;
 - h. maintain the Public Education Hotline;
 - i. function as the Board's external audit liaison; and
 - j. provide information maintained by the Internal Audit Department to board members upon request.
6. Information provided by the Internal Audit Department to board members retains the record classification given by Internal Audit (i.e., if Internal Audit has classified a record as protected, a board member must also maintain the record as protected).
7. In the event the Chief Audit Executive is unavailable, the Deputy Audit Executive will fulfill the duties of the Chief Audit Executive until the Chief Audit Executive is available.