

Internal Policies and Procedures of the Utah State Board of Education	
Policy #:	01-01
Subject:	General Accounting Policy and Procedures
Date:	May 9, 2018
Policy Owner:	Assistant Superintendent of Operations
Policy Officer:	Deputy Superintendent of Operations
References: Utah Administrative Code, Title R25. Administrative Services. Finance	

- I. **PURPOSE:** To provide transparency in how the Utah State Board of Education ("USBE") handles its accounting.
- II. **POLICY:** The USBE follows the [Utah Division of Finance Accounting Policies and Procedures.](#)
- III. **HISTORY:** The effective date of this policy was May 9, 2018. On June 1, 2022, this policy was formatted to comply with USBE Internal Policy 00-01.