

**Utah State Board of Education
Internal Audit Department
Internal Audit Policies & Procedures
V. DEPARTMENT
ADMINISTRATION**

Section	EXTERNAL AUDITS
Page	1 of 2
Subsection	None
Issuance Date	
Revision Date	

3. External Audits

External audits are those performed by entities not governed by or receiving resources from the Board, such as Federal regulatory agencies, the Office of the Utah State Auditor, or the Office of the Utah Legislative Auditor General.

Administrative Rule R277-116-3 instructs that the Internal Audit Director is the external audit liaison and is required to present information regarding external audits to the Audit Committee for their review. Additionally, the rule indicates that the Superintendent is to notify the Audit Director of all external audits and that the agency is also to provide information regarding external audits to the Audit Director.

To ensure appropriate reporting of external audits, the following procedure should be followed:

- 1) Upon receiving notification that an audit or review will be done by an external entity, the Superintendent, section, division, program, etc. receiving the notification should notify the Director of Internal Audit of the coming audit/review by filling out and emailing the External Audit Notification Form to the Internal Audit Director (audit@schools.utah.gov). The form includes information such as:
 - Section/division/program contact individual
 - Entity performing the audit/review
 - Objective of the audit/review (e.g. what will be reviewed)
 - Frequency of the audit/review (e.g. one-time review, annual, bi-annual, etc.)
 - Estimated start and completion date
- 2) Internal Audit will be available during the audit to help facilitate any of the following as requested by the section/division/program being audited:
 - Identifying appropriate personnel to answer questions or provide information
 - Locating on-site work space if needed
 - Contacting IT to help facilitate technology needs
 - Resolving concerns regarding rules, laws, or regulations of the program
 - Resolving concerns regarding the audit process or audit personnel
- 3) A draft copy of the audit or review should be provided to the Internal Audit Department and the Audit Committee Chair.
- 4) If responses from the section/division/program are requested by the external audit agency, a copy of the draft response should be submitted to the Internal Audit Department prior to submission. This will facilitate consistency in our responses and help follow-up of corrective actions, which the Internal Audit Department is required to track and report on to the Audit Committee.
- 5) A copy of the final report should be provided to the Director of Internal Audit and the Audit Committee Chair.

**Utah State Board of Education
Internal Audit Department
Internal Audit Policies & Procedures
V. DEPARTMENT
ADMINISTRATION**

Section	EXTERNAL AUDITS
Page	2 of 2
Subsection	None
Issuance Date	
Revision Date	

- 6) The Internal Audit Department will either present the final report to the Audit Committee via an External Audit Brief or if considered necessary, request the section/division/program that was audited to come present the report to the Audit Committee.
- 7) All audit findings and corrective action will be tracked in the audit tracking database. The Internal Audit Department will follow-up with staff identified as the contact for the finding in accordance with deadlines established in the corrective action plan.
- 8) Regular reports from the audit tracking database will be provided to the Audit Committee to ensure appropriate resolution of findings.