

Utah State Office of Education
Board Summary Section Report
For the Section -
As of: 4/30/2016

Board Internal Audit Funding Sources	Actual FY 2015	Board Approved Budget FY 2016	Revised Budget		Expenditures to Date	Expenditures as a % of Revised Budget
State Funding (0222 project 02)	\$ 402,301	\$ 425,000	\$ 425,000		\$ 174,950	41.16%
Discretionary Funding (0222 TA55 project 02)		\$ 418,201	\$ 434,201	A	\$ 414,800	95.53%
State Funding (0222 T806 project 05)		\$ -	\$ 3		\$ 943	31448.33%
State Funding (0222 T816 project 05)		\$ -	\$ 3		\$ 317	10561.67%
Total	\$ 402,301	\$ 843,201	\$ 859,207		\$ 591,010	68.79%

Board Internal Audit (0222) Areas of Expenditures by Budget Categories	Actual FY 2015	Board Approved Budget FY 2016	Revised Budget		Expenditures to Date	Expenditures as a % of Revised Budget
Salaries & Benefits	\$ 315,721	\$ 671,925	\$ 667,859	A	\$ 503,040	75.32%
Purchased Services	\$ 6,397	\$ 16,170	\$ 16,170		\$ 9,360	57.88%
Travel	\$ 1,338	\$ 6,345	\$ 7,725	A	\$ 3,005	38.90%
Supplies and Materials	\$ 10,939	\$ 24,445	\$ 38,183		\$ 15,168	39.73%
Unallocated Expenses						-
Equipment	\$ 23,550	\$ 3,370	\$ 8,318	A	\$ 3,416	41.07%
Capital Expenditures						-
Indirect Cost	\$ 42,622	\$ 120,947	\$ 120,947		\$ 55,760	46.10%
Grants and Transfers to Other Agencies						-
Flow Through Funds to LEAs						-
Total	\$ 400,568	\$ 843,201	\$ 859,201		\$ 589,750	68.64%

UAESP (0222) G Areas of Expenditures by Budget Categories	Actual FY 2015	Board Approved Budget FY 2016	Revised Budget		Expenditures to Date	Expenditures as a % of Revised Budget
Salaries & Benefits	\$ -					-
Purchased Services	\$ -		\$ 2		\$ 500	25001.00%
Travel	\$ -					-
Supplies and Materials	\$ -		\$ 4		\$ 760	19007.00%
Unallocated Expenses	\$ -					-
Equipment	\$ -					-
Capital Expenditures	\$ -					-
Indirect Cost	\$ -					-
Grants and Transfers to Other Agencies	\$ -					-
Flow Through Funds to LEAs						-
Total	\$ -	\$ -	\$ 6		\$ 1,260	21005.00%

Carry Forward - Unused Budget (sweeps to FY 2016 discretionary fund)

\$ 1,733

A In September 2015 Board meeting, the Board approved an increase to the Internal Audit budget as the original Board approved budget was based on preliminary budget numbers not final budget numbers.

As per the Board memo the revision did the following:

1. Corrected a formula error related to salaries and benefits
2. Increased the in-state travel budget based on the 2016 approved audit plan
3. Decreased the rental of land and buildings based on actual cost per square foot
4. Increased small equipment for one-time office furniture for the IA Director's Office that was purchased in 2015 but didn't arrive until 2016
5. Increased employee training and development, and educational assistance to cover certification and license costs, CPE, etc.
6. Increased software due to a payment error in 2015 that required a new payment in 2016.

B Purchased services includes items with monthly charges - HR, payroll, wireless, etc.

C Anticipate additional expenditures from Hotspots audit, Jordan SD audit, and travel to trainings in May/June

D Anticipate additional expenditures from trainings attended in May and June, supplies, copier

E Anticipate cell phone upgrade, new staff computer

F Anticipate additional charge at end of year when final indirect costs are booked

G UAESP will be moved out of Internal Audit