

UTAH STATE BOARD OF EDUCATION

Subject:

ACTION: Amendment to Board Bylaw Article IX

Agenda item type:

Action Item

Recommended Action:

MOTION FOR THE BOARD: That the Board approve Board Bylaws Article IX, Direct Employees of the Board, Draft 1.

Purpose of Memo:

Recommended through Audit Committee

Background:

In April, the Internal Audit Department presented to the Audit Committee that Board Bylaws currently includes a staffing provision that conflicts with the Utah Internal Audit Act ([63I-5](#)). The Bylaw provision is Article IX(1)(f), which states:

“Unless specified as a direct employee of the Board in these Bylaws, employees are supervised by the Superintendent.”

The Utah Internal Audit Act, and the professional internal auditing standards it requires be followed, require that the internal audit function be independent of the entity that it primarily audits (i.e., USBE) to ensure it may perform independent and objective analyses. Thus, the staff of the Board’s Internal Audit Department must be independent of (i.e., not supervised by) the Superintendent. The current practice, in alignment with Utah Code, is that Internal Audit staff are supervised by the Chief Audit Executive.

The Audit Committee discussed this, identified that the timing to address the amendment was not urgent, and moved that Board Leadership assign this to a Board standing committee for approval and recommendation to the Board.

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Attachments:

1. BoardBylaws - Article IX Draft 1

