

UTAH STATE BOARD OF EDUCATION

Subject:

ACTION: Modify the Internal Audit Plan

Agenda item type:

Action Item

Recommended Action:

That the Board update the Internal Audit Plan to include a USDB Consultation that will be started upon finalization of a consultancy agreement and approval of the Board.

Purpose of Memo:

Recommended through Audit Committee

Background:

[Board Policy 2006](#) requires the Board to approve modifications to the [Audit Plan](#). The Audit Plan is a required document that lists internal audit projects approved by the Board by priority and includes estimated timelines and resources.

Following professional standards, the Internal Audit Department (IAD) may perform both audits and consultations. To address the recommendations identified in the USDB Internal Audit report, and in consideration of the release of the upcoming legislative audit, USDB Interim Superintendent Hart is requesting a consultancy project with the Internal Audit Department (IAD), which has expertise in strategic planning and internal control systems.

A consultancy agreement has been collaboratively drafted and is provided to the Board to reflect the scope and objectives of the consultation.

At its meeting on September 9, 2025, the USDB Standing Committee unanimously moved to support the request for consultation.

Contact:

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Attachments:

1. USDB Consultation Agreement_encrypted_

