

UTAH STATE BOARD OF EDUCATION

Subject:

ACTION: USDB Audit Report

Agenda item type:

Action Item

Recommended Action:

Motion for the Board: that the Board asks staff to bring back information on a) Role of Advisory Board and if it follows SCC guidelines, will it narrow or enlarge the scope, and b) What logistical and policy changes need to be made to address audit recommendations including combining accounts and defining responsibilities of the advisory board and the foundation.

Motion for the Board: that the Board support the Superintendent's request for a consultancy from the USBE Internal Audit section to help develop internal controls for USDB.

Motion for the Board: That the Board adopt and support the requirements of the USDB audit to bring both financial and programmatic systems under the agency, and in addition recommend the following changes to code, "...The Superintendent shall appoint an Assistant Superintendent of USBE to function as the Superintendent of the USDB..."

Purpose of Memo:**Background:**

On September 4, 2025, during the USBE Board meeting the Board voted to release the USDB audit. The Committee will discuss the audit findings.

In August 2025, IAD presented a draft of the Utah Schools for the Deaf and the Blind (USDB) internal audit report to the Audit Committee. The audit considered laws, data, operations, and other items related to USDB. The report identified a variety of financial, compliance, and performance concerns.

The final report is considered a protected draft under the Government Records Access Management Act (Utah Code 63G-2-305); therefore, until the board releases the report, the report is considered a draft and is not available to the public. Upon Board release, IAD will make the report available on its website at <https://www.schools.utah.gov/internalaudit/index> (see Audit Reports).

Additionally, pursuant to Board Policy 2006 Item 4, Board leadership will assign the audit report to a board standing committee for further consideration.

Contact:

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Attachments:

1. 20250904USDBAuditReport2504