

UTAH STATE BOARD OF EDUCATION

Subject:

ACTION: R277-113, Local Education Agency (LEA) Fiscal and Auditing Policies (Continuation & Amendment)

Agenda item type:

Action Item

Recommended Action:

That the Committee continue and approve R277-113, Local Education Agency (LEA) Fiscal and Auditing Policies, Draft 1, on first reading and forward to the Board for continuation and approval on second and final reading.

Purpose of Memo:

5-year review

Background:

R277-113 is soon approaching its five-year review. Staff recommends continuation of the rule.

Staff will present R277-113, Local Education Agency (LEA) Fiscal and Auditing Policies, Draft 1, for consideration and approval.

Authorizing, and Implemented or Interpreted Law: [Art X, Sec 3](#); [53E-3-401](#)(4); [53E-3-501](#)(1)(e)

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Attachments:

1. R277-113 - Draft 1 - August 2026 Committee
2. R277-113 Reporting Burden and Fiscal Impact Estimate Form