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## **MEMORANDUM**

**TO:**                     Members, Utah State Board of Education

**FROM:**                 Brad C. Smith  
                               Chief Executive Officer

**DATE:**                 August 7, 2015

**ACTION:**               Revision to the Utah Internal Audit Act

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### **Background:**

Related to the repeal and reenactment of Administrative Rule R277-116 *Utah State Board of Education Internal Audit Procedure* to ensure consistency with the Utah Internal Audit Act (Utah Code 63I-5), the Audit Committee discussed in their April and May meetings the current language in the Utah Internal Audit Act (UCA 63I-5-201(4)) which indicates that USOE establishes, under the direction of the Board, the internal audit function.

### **Key Points:**

Because the internal audit function should be independent of daily operations and reports to the Board, the Committee approved a motion to work with the Legislature to revise the statutory language to indicate that the Board establishes the internal audit function.

### **Anticipated Action:**

It is proposed that the Board work with the legislature to revise UCA 63I-5-201(4) *The Utah Internal Audit Act* to indicate, consistent with Board authority and intent, that the Board establishes the internal audit function.

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