



UTAH STATE BOARD OF EDUCATION

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MEMORANDUM

TO: Members, Utah State Board of Education

FROM: Debbie Davis
Internal Audit Director

DATE: March 18, 2016

ACTION: Release of Completed Audit Report

Background:

This audit report is presented pursuant to R277-116-8 and professional internal auditing standards.

In the January Audit Committee meeting, the Internal Audit Department presented a draft of the Enterprise High School (EHS) Audit. A copy of the confidential draft reports were also provided to the full Board via email. In the February Audit Committee meeting a final draft of the EHS Audit report, with a response from the Washington County School Board, was presented. The report identified concerns with the overall internal control environment, disbursements, and vehicle usage.

This final report is considered confidential and protected until the Board releases it; therefore, a copy was emailed to Board members for review prior to Board meeting.

Board Strategic Plan:

This item supports the following imperative(s) and strategies in the Board's Strategic Plan:

- Oversight: Provide a robust internal audit function for state public education funds and programs.

Anticipated Action: Based on a recommendation from the Audit Committee, it is proposed that the Board approve the release of the EHS audit report to the public.

Contact: Debbie Davis, 801-538-7639