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## **MEMORANDUM**

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

**FROM:** Natalie Grange, CPA CFE  
Director of School Finance

**DATE:** August 11-12, 2016

**ACTION:** Carryforward Reconciliations

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### **Background:**

As part of the internal controls implementing the budgetary and expenditure processes, carryforward balances from the FY2015 closing package reported to State Finance were reconciled and traced into the FY2016 budget. Board discretionary funds were included in this review. Total appropriations by revenue type were also validated back to the Legislative Fiscal Analyst appropriation crosswalk and into actual bills.

### **Board Strategic Plan:**

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

- Educational Equity
- System Values

### **Anticipated Action:**

A summary of discrepancies will be provided, as well as the corrective action taken to resolve issues. Potential issues for Board action will be presented.

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