

- 150 (b) "State agency" does not mean:
- 151 (i) a legislative branch agency;
- 152 (ii) an independent state agency as defined in Section 63E-1-102;
- 153 (iii) a county, municipality, school district, local district, or special service district; or
- 154 (iv) any administrative subdivision of a county, municipality, school district, local
- 155 district, or special service district.

156 Section 5. Section **63I-5-201** is repealed and reenacted to read:

157 **63I-5-201. Internal auditing programs -- State agencies.**

158 ~~Ĥ→ [(1)(a) If a director of an agency serves in the governor's cabinet, the director or the~~
159 ~~governor shall establish an internal audit program for the respective agency.]~~

159a **(1)(a) The Departments of Administrative Services, Agriculture, Commerce, Heritage**
159b **and Arts, Corrections, Workforce Services, Environmental Quality, Health, Human Services,**
159c **Natural Resources, Public Safety, and Transportation, and the State Tax Commission**
159d **shall conduct various types of auditing procedures as determined by the agency head or**
159e **governor.** ←Ĥ

160 (b) The governor may, by executive order, require a state agency not described in
161 Subsection (1)(a) to establish an internal audit program.

162 (c) The governor shall ensure that each state agency that reports to the governor has
163 adequate internal audit coverage.

164 (2) (a) The Office of the Court Administrator shall establish an internal audit program
165 under the direction of the Judicial Council, including auditing procedures for courts not of
166 record.

167 (b) The Judicial Council may, by rule, require other judicial agencies to establish an
168 internal audit program.

169 (3) (a) Dixie State University, the University of Utah, Utah State University, Salt Lake
170 Community College, Southern Utah University, Utah Valley University, Weber State
171 University, and Snow College shall establish an internal audit program under the direction of
172 the Board of Regents.

173 (b) The State Board of Regents may issue policies requiring other higher education
174 entities or programs to establish an internal audit program.

175 (4) The State Office of Education shall establish under the direction of the State Board
176 of Education an internal audit program that provides internal audit services for each program
177 administered by the State Office of Education.

178 (5) Subject to Section 32B-2-302.5, the internal audit division of the Department of
179 Alcoholic Beverage Control shall establish an internal audit program under the direction of the
180 Alcoholic Beverage Control Commission.