

Effective 5/13/2014

53A-30-103 Internal auditing program -- Audit committee -- Powers and duties.

- (1) A local school board or charter school governing board shall establish an audit committee.
- (2)
 - (a) The audit committee shall establish an internal audit program that provides internal audit services for the programs administered by the local education agency.
 - (b) A local education agency that has fewer than 10,000 students is not subject to Subsection (2)
 - (a).
- (3)
 - (a) A local school board or charter school governing board shall appoint the audit director, with the advisement of the audit committee, if the local school board or charter school governing board hires an audit director.
 - (b) If the local school board or charter school governing board has not appointed an audit director and the school board or governing board contracts directly for internal audit services, the local school board or charter school governing board shall approve a contract for internal audit services, with the advisement of the audit committee.
- (4) The audit committee shall ensure that copies of all reports of audit findings issued by the internal auditors are available, upon request, to the audit director of the State Board of Education, the Office of the State Auditor, and the Office of Legislative Auditor General.
- (5) The audit committee shall ensure that significant audit matters that cannot be appropriately addressed by the local education agency internal auditors are referred to either the audit director of the State Board of Education, the Office of the State Auditor, or the Office of Legislative Auditor General.
- (6) The audit director may contract with a consultant to assist with an audit.
- (7) The audit director of the State Board of Education and the Office of the State Auditor may contract to provide internal audit services.

Enacted by Chapter 433, 2014 General Session