

59 (vii) the audit director and internal audit staff have the necessary access to the agency  
60 head, agency management, and agency staff;

61 (e) approve internal auditing policies proposed by the agency head or audit director;

62 (f) review and approve the annual internal audit plan, modifications to the internal  
63 audit plan, risk assessment, and budget;

64 (g) review internal and external audit reports, follow-up reports, and quality assurance  
65 reviews of the internal audit office; and

66 (h) periodically meet with the agency internal audit director to discuss pertinent  
67 matters, including whether there are any restrictions on the scope of audits.

68 (4) In relation to an audit committee established by the State Board of Education, the

69 State Board of Education shall ~~§~~ → : ← ~~§~~

69a ~~§~~ → (a) ← ~~§~~ designate, in writing, the responsibilities and powers described

70 in Subsection (3) that are held by the State Board of Education and the responsibilities and

71 powers described in Subsection (3) that are held by the audit committee ~~§~~ → [ ] ; **and**

71a **(b) make rules, in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking**

71b **Act, for selecting the entity to be audited, determining the scope of the audit, and determining**

71c **the procedures to be used in conducting the audit, including due process procedures.** ← ~~§~~