

## UINTAH SCHOOL DISTRICT POLICY ACTION REVIEW

1st Reading	10/05/22	New	X
2nd Reading	11/09/22	Revised	
Approved	11/09/22	Substitute	

### **002.0610 DISTRICT AUDIT COMMITTEE**

#### *NEW POLICY*

#### 1.0 GENERAL POLICY STATEMENT

- 1.1 The purpose of this policy is to govern the appointment, actions, and responsibilities of the Uintah School District Audit Committee.

#### 2.0 APPOINTMENT

- 2.1 The Board of Education shall establish a district audit committee as a standing committee of the board and shall appoint the members of the committee and replace such members from time to time. The committee shall consist of two members of the Uintah School Board and at least two members, who are not administrators or other employees of the school district and have appropriate character and qualifications. The district website shall post the names of the Board members serving on the audit committee.

#### 3.0 TRAINING

- 3.1 The president of the Uintah School Board shall ensure that members of the Board and of the audit committee are provided with training on the requirements of Utah Code Title 53 G, Chapter 7, Part 4, Internal Audits and of the Utah Admin. Rules R277-113-4 as part of the member on-boarding process. This training shall comply with Utah Code Title 63G, Chapter 22, State Training and Certification Requirements and shall use the online training and information materials provided by the State Superintendent in accordance with Utah Admin. Rules R277-113-3(3).

#### 4.0 RESPONSIBILITIES

- 4.1 The audit committee shall have the following responsibilities:
- 4.1.1 Ensure the District obtains all audits, agreed-upon procedures, engagements, and financial reports required by Utah Code 51-2a-201 and Utah Code 53G-5-404(4);
  - 4.1.2 Ensure that corrective action on findings, concerns, issues, and exceptions reported by independent external auditors, internal auditors, or other regulatory bodies are resolved in a timely manner by District administration;
  - 4.1.3 Present, as appropriate, information and reports from the audit committee's meetings to the Board of Education;

- 4.1.4 Receive, as appropriate, reports of reviews, monitoring, or investigations conducted by District administration and ensure appropriate corrective action is taken in a timely manner;
- 4.1.5 With regard to engagements completed by an independent external auditor, the District audit committee shall (a) manage the audit procurement and quality process in compliance with the state procurement code (Utah Code Title 63G, Chapter 6a) and Utah Administrative Rules R123-5, and Uintah School District Purchasing Policy 004.0200, (b) ensure that the independent external auditor has access to directly communicate with the audit committee, (c) review disagreements between independent external auditors and District administration, (d) consider District responses to audits or agreed-upon procedures, and determine the scope and objectives of other non-audit services, as necessary