

# Internal Audit: Who We Are and What We Do

## Internal Audit Department – Utah State Board of Education (USBE)

### Our Vision

To ensure the public can have trust and confidence in the governance and management of education in seeking excellence for each student.

### Our Mission

#### Analyzing Education Independently and Objectively for Utah

#### Analyzing Education

In accordance with the Utah Internal Audit Act and professional internal auditing standards, Internal Audit:

- Completes performance, financial, and compliance audits of the USBE and entities receiving resources from the USBE, as approved by the Board
- Performs on-going risk identification from Board and legislative meetings, news/social media, state and national audits, and the public education hotline
- Evaluates governance and internal controls (i.e., how we make sure we do things efficiently, effectively, and in compliance with rules)
- Facilitates external audits; the USBE may be audited by the Office of the State Auditor, Legislative Auditor General, and other various federal offices

#### Independence and Objectivity

Internal Audit:

- Is not a part of management operations or decision-making
- Reports directly to the Audit Committee of the USBE

#### For Utah

Internal Audit works on behalf of *stakeholders* of public education who want assurance that everything is going well from someone they can trust:

- Parents and Students
- State and Local Public Education Employees
- Taxpayers and Citizens
- Elected Officials
- Everyone in “You”tah!



### Structure and Reports

The Internal Audit Department reports directly to the USBE Audit Committee, which is made up of five elected members of the Utah State Board of Education. Internal Audit prepares a risk-based audit plan at least annually. All proposed audits are approved by the Board before they are started.



The Audit Plan and Calendar are available online:

1. Go to [www.schools.utah.gov/internalaudit](http://www.schools.utah.gov/internalaudit)
2. Click on “Resources and Policy”

Have an idea for an audit?

Send it our way for consideration!

- (801) 538-7813
- [audit@schools.utah.gov](mailto:audit@schools.utah.gov)



Audit reports are available online:

1. Go to [www.schools.utah.gov/internalaudit](http://www.schools.utah.gov/internalaudit)
2. Click on “Audit Reports”

### Staff

Debbie Davis, CPA, *Internal Audit Director*

Tamy Dayley, CPA, CPM, *Audit Supervisor*

Kevin John, CFE, *Audit Supervisor*

Barbie Faust, *Staff Auditor*

Amy Hanson, *Administrative Secretary*

Internal Audit staff have experience in various skillsets including policy and regulation analysis, critical thinking, financial and project management, performance, compliance, reporting and communication, risk management, and systems development.

