

Utah State Board of Education
Internal Audit Department

Reference Sheet – Links to Laws and Rule

November 23, 2020

Utah Code, Annotated

51-2a Part 2 Accounting Reports from Political Subdivisions, Interlocal Organizations, and Other Local Entities Act

https://le.utah.gov/xcode/Title51/Chapter2A/C51-2a-P2_1800010118000101.pdf

53G-7 Part 4 Internal Audits

https://le.utah.gov/xcode/Title53G/Chapter7/C53G-7-P4_2018012420180124.pdf

53G-4 Part 3 Local School Board Administrative Officers

https://le.utah.gov/xcode/Title53G/Chapter4/53G-4-S304.html?v=C53G-4-S304_2019051420190514

53G-5 Part 4 Charter Schools – Powers and Duties

https://le.utah.gov/xcode/Title53G/Chapter5/C53G-5-P4_2018012420180124.pdf

63G-6a Utah Procurement Code

https://le.utah.gov/xcode/Title63G/Chapter6A/63G-6a.html?v=C63G-6a_1800010118000101

Utah Administrative Code (R277 = Board Rule)

R277-113 LEA Fiscal and Auditing Policies

<https://schools.utah.gov/file/52d410db-9402-4be9-8c1a-7c4bef083e88>

R277-116 Audit Procedure

<https://schools.utah.gov/file/6fd7285c-1835-4909-ae78-c70607924441>

R123-5 Requirements for Accounting Services* of Political Subdivisions and Governmental Nonprofit Corporations

<https://rules.utah.gov/publicat/code/r123/r123-005.htm>

*Accounting Services is defined as, “a financial audit, a state compliance audit, or an agreed-upon procedures engagement provided by an auditor.”